



ADJUSTMENT BUDGET 2019/2020



**ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND**

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1.1 MAYOR'S REPORT

ADJUSTMENT BUDGET SPEECH BY THE HONOURABLE MAYOR OF ZULULAND DISTRICT MUNICIPALITY, COUNCILLOR T D BUTHELEZI DELIVERED TO THE MUNICIPAL COUNCIL FOR 2019/2020 ADJUSTMENT BUDGET IN THE COUNCIL CHAMBERS, QUEEN SILOMO BUILDING

Honourable Speaker,
Honourable Deputy Mayor,
AmaKhosi aseNdlunkulu
Councillors,
Municipal Manager,
Directors,
Staff,
Members of the Media and Public at the gallery,
Ladies and Gentlemen

It is indeed a great honour for me, as we look towards the third year in this term of office, to present to you, the 2019/2020, 2020/2021 and 2021/2022 multi-term budget. The Municipal Finance Management Act, No. 56 of 2003 continues to place enormous challenges to all of us as it aims to modernise budget and financial management practices by placing local government finances on a sustainable footing in order to maximise the capacity of municipalities to deliver services to all.

Zululand District Municipality, as a medium Capacity Municipality, is among those that complied with the Budget regulations and has been submitting multi-term budgets in an MSCOA format. Chapter 7 of the MFMA places major responsibilities on the Mayor.

Honourable Speaker, the ability to comply is one thing. Delivering services as per our mandate is what brought us to this institution. We cannot afford to fail on this mandate. As this government in office we have no liberty to point at the past, but to forge ahead. We acknowledge that we coming from a very low base on all National key performance areas. At the core of this is the sustainability of the municipality. Key pillars to reverse this are strong leadership, financial stability, smart deliverables and compliance with laws and regulations. This budget is a step to that direction.

Water and sanitation are our main core functions. Bulk of the budget is directed to this. Sanitation is one area in which we have to push on the backlog. The majority of our households are either on a full flush waterborne or septic tank system. The rest of the households need to be provided with ventilated improved pit latrines (VIPs).

Eradication of poverty is one key area. The municipality is at now at final stages to the establishment of the development agency. This is the last leg to realise the economic development with the district. Coupled with this is the review of procurement policies to drive the economy to the ordinary people.

District health has received a boost this year by ensuring that the municipal health by-laws are in place. Resources will be made available to enforce these by-laws.

Major drivers of all these services are our staff. To assist and improves efficiency, work study and finalisation of job evaluation processes will be embarked upon. The working culture and ethical behaviour is an area of concern in the institution. Intervention and strict performance monitoring will be prioritised. These include consequence management.

Honourable Speaker, we all know that besides our staff helping us, outsourced duties remain our core duties. Technical consultants form a biggest component to this. Contract management is the only tool to ensure value for money on this front.

Having said all this let me now come to the core of our business for today.

Honourable Speaker, it is my pleasure to announce that there has been higher expenditure increases in water tankers and bulk purchases, which resulted in the need to increase 2018/19 Adjustment budget with very scarce funding, we have identified some savings in the budget to subsidise the increase.

Honourable Speaker, there has been no adjustment in grants and transfers; the expectation is the 100% expenditure and commitment for all these capital grants. Procurement plans are part and parcel of the adjustment budget process.

Mr. Speaker, the MFMA requires that Service Delivery Budget Implementation Plans (SDBIPs) for each function be approved by the Mayor not later than 28 days after approval of the budget. These SDBIP's are linked to the performance agreements of all Section 57 employees which have to be signed within the first month of the new financial year. This further re-enforces the need to move towards implementing the Ward-based planning in future years.

Honourable Speaker, in conclusion I would like to take this opportunity to express my sincere thanks to the Acting Municipal Manager, Heads of Departments and staff involved, for their dedication and commitment to this budget process which started in August 2019 when the time schedule was first approved by Council.

Lastly, Honourable Speaker, I wish to state that this adjustment Budget Speech represents an executive summary of our Municipality's adjustment budget 2019/2020 Financial Year.

I thank you.

1.2 COUNCIL RESOLUTIONS

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE COUNCIL MEETING HELD ON THE 26TH
OF FEBRUARY 2020

ZDMC: 20/435

FILE NUMBER: 5/1

ADJUSTMENT BUDGET 2019/2020

The Honourable Mayor, Cllr TD Buthelezi tabled the Adjustment Budget for 2019/2020.

With Cllrs SN Buthelezi and TK Mkhize proposing and seconding respectively, Council

RESOLVED THAT:

2019/20 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 comments on mid-year assessment by provincial treasury be noted

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 and any correction to budget.

The Quality Certificate be approved.



ZW MCINEKA
MUNICIPAL MANAGER

1.3 EXECUTIVE SUMMARY

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

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

The 2018/2019 adjustment budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 together with the Municipal Budget and reporting regulations and Municipal Standard chart of Accounts issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2019/2020 and 2020/2021 are indicative in terms of the medium-term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure.

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

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

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

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

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

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

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

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 worth highlighting on the budget are as follows:

During the mid-year and performance assessment process, under-budgeting was identified in most revenue items, below is a summary of identified under budgeting and recommended adjustments.

The revenue budget items

An increase is expected from a new Grant from the Department of Energy amounting to **R 6 million**

Also, during the mid-year and performance assessment process savings were identified in some low spending items, and re allocated to high spending items.

Employee related Costs And councillors allowances

Employee related cost is expected to will remain the same and also councillor allowances.

Cost containment measures

Cost containment measures continue as our resolution. Hence the budget is largely informed by this. We took note of the call by the State President to eliminate expenditures on the following:

Travel, Conferences, Catering, Entertainment, social functions and wasteful expenditure

Attached is the annual budget document for 2019/20 & MTREF, Schedule B.

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

MAIN BUDGET SUMMARY

	ORIGINAL BUDGET 2019/20	ADJUSTMENT	SPECIAL ADJUSTMENT BUDGET	ADJUSTMENT	ADJUSTED BUDGET	2020/2021	2021/2022
Revenue	1 046 040 191	-	1 046 040 191	6 000 000	1 052 040 191	1 067 630 003	1 205 627 005
Expenditure	607 724 951	-29 194 294	578 530 657	-20 397 465	558 133 191	586 831 333	634 914 900
Contribution to Capital	438 315 240	29 194 294	467 509 531	26 397 465	493 907 000	480 798 670	570 712 104
Capital Grants and Transfers	491 852 000	-25 694 465	466 157 535	25 694 465	491 852 000	480 809 000	570 834 000
Internally funded assets	3 105 000	-	3 105 000	-1 050 000	2 055 000	2 637 670	
Capital Expenditure	438 315 240	29 194 295	467 509 535	26 397 465	493 907 000	415 574 000	444 387 000
Total Budget Revenue	1 046 040 191	-	1 046 040 191	6 000 000	1 052 040 191	1 067 630 003	1 205 627 005
Total Budget Expenditure	1 046 040 191	-	1 046 040 191	6 000 000	1 052 040 191	1 067 630 003	1 205 627 005

The total budget has increased by **R 6 000 000** from **R 1 046 040 191** to **R 1 052 040 191**. Due to a new allocation from department of energy.

Below is the Budget summary as per tabled B1 schedule

DC26 Zululand - Table B1 Adjustments Budget Summary - 26/02/2020

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands	A		B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	54 763	-	-	-	-	-	-	-	54 763	57 552	60 660
Investment revenue	10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	11 000	12 000
Transfers recognised - operational	487 804	-	-	-	-	-	6 000	6 000	493 804	516 168	559 500
Other own revenue	1 621	-	-	-	-	-	1 000	1 000	2 621	2 101	2 633
Total Revenue (excluding capital transfers and contributions)	554 188	-	-	-	-	-	6 000	6 000	560 188	586 821	634 793
Employee costs	200 218	-	-	-	-	-	-	-	200 218	211 030	222 426
Remuneration of councillors	7 940	-	-	-	-	-	-	-	7 940	8 368	8 820
Depreciation & asset impairment	60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	54 736	-	-	-	-	-	(17 780)	(17 780)	36 956	57 322	60 418
Transfers and grants	150	-	-	-	-	-	6 388	6 388	6 538	158	167
Other expenditure	284 350	-	-	-	-	-	(38 200)	(38 200)	246 150	246 287	275 982
Total Expenditure	607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/(Deficit)	(53 537)	-	-	-	-	-	55 592	55 592	2 055	(10)	(122)
Transfers recognised - capital	491 852	-	-	-	-	-	-	-	491 852	480 809	570 834
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Capital expenditure & funds sources											
Capital expenditure	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Transfers recognised - capital	435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	2 638	2 672
Total sources of capital funds	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Financial position											
Total current assets	72 700	-	-	-	-	-	3 352	3 352	76 052	72 700	72 700
Total non current assets	4 140 059	-	-	-	-	-	70 592	70 592	4 210 651	4 498 354	5 013 214
Total current liabilities	57 700	-	-	-	-	-	18 000	18 000	75 700	58 800	59 900
Total non current liabilities	35 000	-	-	-	-	-	-	-	35 000	36 000	37 000
Community wealth/Equity	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 476 254	4 989 014
Cash flows											
Net cash from (used) operating	471 542	-	-	-	-	-	(54 741)	(54 741)	416 801	558 331	662 743
Net cash from (used) investing	(433 315)	-	-	-	-	-	30 488	30 488	(402 827)	(480 809)	(570 834)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	100	100
Cash/cash equivalents at the year end	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	80 078	172 087
Cash backing/surplus reconciliation											
Cash and investments available	20 000	-	-	-	-	-	6 452	6 452	26 452	20 000	20 000
Application of cash and investments	(59 987)	-	-	-	-	-	82 688	82 688	22 701	(63 153)	(65 844)
Balance - surplus (shortfall)	79 987	-	-	-	-	-	(76 236)	(76 236)	3 752	83 153	85 844
Asset Management											
Asset register summary (WDV)	2 591 277	-	-	-	-	-	56 492	56 492	2 647 769	2 875 313	3 290 173
Depreciation & asset impairment	60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	64 416	-	-	-	-	-	(3 909)	(3 909)	60 507	72 024	91 280
Free services											
Cost of Free Basic Services provided	10 000	-	-	-	-	-	-	-	10 000	11 000	12 000
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	7	-	-	-	-	-	-	-	7	7	7
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

The total budget increased by 1%

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets respectively. 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.

1.4 OPERATING REVENUE

The sources of funding are important to ensure that the budget is actually funded and cash backed. The following items warrant specific mention:

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 14/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	38 025	-	-	-	-	-	-	-	38 025	39 973	42 131
Service charges - sanitation revenue	2	16 738	-	-	-	-	-	-	-	16 738	17 579	18 528
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		180	-	-	-	-	-	-	-	180	190	200
Interest earned - external investments		10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	11 000	12 000
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		90	-	-	-	-	-	-	-	90	95	100
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		487 804	-	-	-	-	-	6 000	6 000	493 804	516 168	559 500
Other revenue	2	1 351	-	-	-	-	-	1 000	1 000	2 351	1 816	2 333
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		554 188	-	-	-	-	-	6 000	6 000	560 188	586 821	634 793

Service charges

The mid-year assessment indicate that service charges are sitting at 35%, The Municipality has decided to not adjust service charges because as at end of January actuals, it is probable that we will recognise revenue as per original budget, an average of **R 6 million** will be billed per month from January to June (as per January 2020 billing).

Interest on investment

Interest on investment will also remain as per special adjustment budget, since the municipality has adopted to only pay on the 15th and 30th of every month, this will allow the municipality to have cash available for investment

Rent of facilities

Rental income is expected to remain the same, the income is expected from renting of park homes that are used by WSSA as offices. The increment is based on the contract agreement. Rental income is expected to be **R 180 000**.

Fines, penalties and forfeits

These are charges of illegal connection by community

transfers and subsidies

On transfers and subsidies an additional grant of 6 million from the Department of Energy is expected to be received.

DC26 Zululand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26/02/2020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		474 843	-	-	-	6 000	6 000	480 843	503 954	546 700
Local Government Equitable Share		464 560					-	464 560	502 754	545 500
Finance Management	3	1 465					-	1 465	1 200	1 200
Rural Roads Asset Managemnt Systems Grant							-	-		
Water Services Operating Subsidy							-	-		
EPWP Incentive		8 818					-	8 818		
Municipal Systems Improvement							-	-		
Energy Grant						6 000	6 000	6 000		
Provincial Government:		12 961	-	-	-	-	-	12 961	12 214	12 800
Shared services		550					-	550	550	600
Art centre Subsidies (Indonsa Grant)		1 911					-	1 911	1 911	1 911
Thokazi Royal Lodge		5 000					-	5 000	5 290	5 581
KwaMajomela Manufacturing Centre		4 250					-	4 250	4 463	4 708
Tourism strategy	4						-	-		
spatal frame work		1 250					-	1 250		
District Municipality:	5	-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total Operating Transfers and Grants	6	487 804	-	-	-	6 000	6 000	493 804	516 168	559 500
Capital Transfers and Grants										
National Government:		491 852	-	-	-	-	-	491 852	480 809	570 834
Municipal Infrastructure Grant (MIG)		225 574					-	225 574	238 887	258 040
Regional Bulk Infrastructure		163 774					-	163 774	133 774	200 000
Rural Roads Asset Managemnt Systems Grant		2 504					-	2 504	2 648	2 794
Water services infrastructure Grant		100 000					-	100 000	105 500	110 000
Other capital transfers [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total Capital Transfers and Grants	6	491 852	-	-	-	-	-	491 852	480 809	570 834
TOTAL RECEIPTS OF TRANSFERS & GRANTS		979 656	-	-	-	6 000	6 000	985 656	996 977	1 130 334

National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the original budget have been received as per payment schedule and the final transfers are due to be received during March.

It should be noted, the portion of MIG is used to fund the operating part of MIG, the allocation for VIP toilet and MIG project management is in operating expenditure because the toilets are handed over to the communities and project management fees are operational in nature hence the expenditure is not capitalized to asset. It must be noted that capital expenditure is less by the amount allocated to VIP toilet and MIG Project Management fees.

Provincial Gazette allocation have been taken into account

Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as tender fee, Indonsa hall hire, etc.

1.5 OPERATING EXPENDITURE

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 14/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		200 218	-	-	-	-	-	-	-	200 218	211 030	222 426
Remuneration of councillors		7 940	-	-	-	-	-	-	-	7 940	8 368	8 820
Debt impairment		6 000	-	-	-	-	-	-	-	6 000	6 324	6 665
Depreciation & asset impairment		60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		29 000	-	-	-	-	-	(7 297)	(7 297)	21 703	30 566	32 217
Other materials		25 736	-	-	-	-	-	(10 482)	(10 482)	15 253	26 756	28 201
Contracted services		173 570	-	-	-	-	-	(14 338)	(14 338)	159 232	128 740	151 167
Transfers and subsidies		150	-	-	-	-	-	6 388	6 388	6 538	158	167
Other expenditure		104 780	-	-	-	-	-	(23 862)	(23 862)	80 918	111 223	118 150
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915

Operating Budget Reconciliation	Amount
MIG Operating Expenditure to Capital Budget	- 54 137 760.00
Rural Road Asset Management Grant to Capital Budget	- 2 504 000.00
Reclassification of Other Assets to Operating Budget	1 050 000.00
Additional Energy Grant to Operating Budget	6 000 000.00
Net Operating Budget Movement	- 49 591 760.00

This reclassification was necessary so that the budget should not reflect a deficit because capital income is sitting on the capital transfers.

1.5.1 Employee Related Costs

The employee related costs will remain the same.

1.5.2 Councillors Allowances

Councilors allowances will remain the same

1.5.3 Debt impairment

This is the provision for doubtful debts as a result of a non-collection level. It is based on the projected inflation level and the collection estimates.

1.5.4 Depreciation

This is non-cash item budgeted for as per the stipulation of the accounting standards and is funded by cash. The depreciation will remain the same.

1.5.5 Bulk purchases

Bulk purchases have decreased by 7.2 million, this decrease is based on the reallocation of funds as per mid-year assessment.

1.5.6 Other Materials

Other material has decreased, reclassification was done to transfers and subsidies, and savings were identified and transferred to other expenditure.

1.5.7 Contracted services

Contracted services has decreased, it includes items like Outsourced services, Consultants and professional fees, and Contractors. The net decrease is due to the reclassification of Sewer services (VIP toilets budget) which are funded by MIG that was transferred from Operating to Capital.

Repairs and Maintenance

Buildings

The budgeted amount is for the maintenance of municipal buildings, it is included under contracted services.

Vehicles

The budgeted amount is for the maintenance of municipal vehicles, it is included under contracted services.

Operation Rural Water Schemes

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes, it is included under contracted services.

Refurbishment and maintenance

This is the provision based on the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply, it is included under contracted services.

Bulk Water Purification and Sewerage Treatment

Bulk sewerage treatment and bulk water purification is based on the existing contract and trend. In addition, a budget has been set aside for the purchase of raw water from the Department of Water Affairs.

1.5.8 Transfers and subsidies paid

Transfers and subsidies paid have increased due reclassification from other materials to savings identified and re allocated to other demanding expenditure items.

1.5.9 Other expenditure

Other expenditure includes operating cost like external audit, advertising, printing and stationery, uniforms and protective clothing etc. other expenditure has slightly increased.

1.6 CAPITAL BUDGETING

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26/02/2020												
Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
Governance and administration		2 355	-	-	-	-	-	(900)	(900)	1 455	2 638	2 672
Executive and council												
Finance and administration		2 355						(900)	(900)	1 455	2 638	2 672
Internal audit												
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services												
Sport and recreation												
Public safety												
Housing												
Health												
Economic and environmental services		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Planning and development								2 504	2 504	2 504		
Road transport												
Environmental protection												
Trading services		435 360	-	-	-	-	-	53 988	53 988	489 348	478 161	568 040
Energy sources												
Water management		435 360						53 988	53 988	489 348	478 161	568 040
Waste water management												
Waste management												
Other		600								600		
Total Capital Expenditure - Functional	3	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Funded by:												
National Government		435 210						56 642	56 642	491 852	478 161	568 040
Provincial Government												
District Municipality												
Other transfers and grants												
Transfers recognised - capital	4	435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Borrowing												
Internally generated funds		3 105						(1 050)	(1 050)	2 055	2 638	2 672
Total Capital Funding		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712

Capital budget is funded 99% by grants as per DORA, the above recon will clearly indicate what is happening in capital budget, the only expenditure we have is for water infrastructure. The 1 % is from internally generated funds.

The **54 million** and **2.5 million** adjustments are a reclassification from operating expenditure to capital expenditure. Expenditure items funded by MIG and Rural Road Asset Management Grant have been moved to Capital expenditure since they both are Capital Grants. The **R 1.05 million** was identified as a saving and transferred to operating expenditure.

1.7 ADJUSTED BUDGET TABLES

The following part of budget presentation portrayed below focuses on budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2018/19 budget and MTREF as approved by the Council. Below each table there is a provision of clarification pertaining to what is depicted from the provided tables.

Table B1 - Budget Summary

DC26 Zululand - Table B1 Adjustments Budget Summary - 26/02/2020

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	54 763	-	-	-	-	-	-	-	54 763	57 552	60 660
Investment revenue	10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	11 000	12 000
Transfers recognised - operational	487 804	-	-	-	-	-	6 000	6 000	493 804	516 168	559 500
Other own revenue	1 621	-	-	-	-	-	1 000	1 000	2 621	2 101	2 633
Total Revenue (excluding capital transfers and contributions)	554 188	-	-	-	-	-	6 000	6 000	560 188	586 821	634 793
Employee costs	200 218	-	-	-	-	-	-	-	200 218	211 030	222 426
Remuneration of councillors	7 940	-	-	-	-	-	-	-	7 940	8 368	8 820
Depreciation & asset impairment	60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	54 736	-	-	-	-	-	(17 780)	(17 780)	36 956	57 322	60 418
Transfers and grants	150	-	-	-	-	-	6 388	6 388	6 538	158	167
Other expenditure	284 350	-	-	-	-	-	(38 200)	(38 200)	246 150	246 287	275 982
Total Expenditure	607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/(Deficit)	(53 537)	-	-	-	-	-	55 592	55 592	2 055	(10)	(122)
Transfers recognised - capital	491 852	-	-	-	-	-	-	-	491 852	480 809	570 834
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Capital expenditure & funds sources											
Capital expenditure	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Transfers recognised - capital	435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	2 638	2 672
Total sources of capital funds	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Financial position											
Total current assets	72 700	-	-	-	-	-	3 352	3 352	76 052	72 700	72 700
Total non current assets	4 140 059	-	-	-	-	-	70 592	70 592	4 210 651	4 498 354	5 013 214
Total current liabilities	57 700	-	-	-	-	-	18 000	18 000	75 700	58 800	59 900
Total non current liabilities	35 000	-	-	-	-	-	-	-	35 000	36 000	37 000
Community wealth/Equity	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 476 254	4 989 014
Cash flows											
Net cash from (used) operating	471 542	-	-	-	-	-	(54 741)	(54 741)	416 801	558 331	662 743
Net cash from (used) investing	(433 315)	-	-	-	-	-	30 488	30 488	(402 827)	(480 809)	(570 834)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	100	100
Cash/cash equivalents at the year end	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	80 078	172 087
Cash backing/surplus reconciliation											
Cash and investments available	20 000	-	-	-	-	-	6 452	6 452	26 452	20 000	20 000
Application of cash and investments	(59 987)	-	-	-	-	-	82 688	82 688	22 701	(63 153)	(65 844)
Balance - surplus (shortfall)	79 987	-	-	-	-	-	(76 236)	(76 236)	3 752	83 153	85 844
Asset Management											
Asset register summary (VDV)	2 591 277	-	-	-	-	-	56 492	56 492	2 647 769	2 875 313	3 290 173
Depreciation & asset impairment	60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	64 416	-	-	-	-	-	(3 909)	(3 909)	60 507	72 024	91 280
Free services											
Cost of Free Basic Services provided	10 000	-	-	-	-	-	-	-	10 000	11 000	12 000
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	7	-	-	-	-	-	-	-	7	7	7
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - 26/02/2020

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		477 646	-	-	-	-	-	-	-	477 646	517 055	561 333
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		477 646	-	-	-	-	-	-	-	477 646	517 055	561 333
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 911	-	-	-	-	-	-	-	1 911	1 911	1 911
Community and social services		1 911	-	-	-	-	-	-	-	1 911	1 911	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 304	-	-	-	-	-	6 000	6 000	18 304	12 951	13 683
Planning and development		12 304	-	-	-	-	-	6 000	6 000	18 304	12 951	13 683
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		552 930	-	-	-	-	-	-	-	552 930	535 713	628 700
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		536 191	-	-	-	-	-	-	-	536 191	518 134	610 171
Waste water management		16 738	-	-	-	-	-	-	-	16 738	17 579	18 528
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		1 250	-	-	-	-	-	-	-	1 250	-	-
Total Revenue - Functional	2	1 046 040	-	-	-	-	-	6 000	6 000	1 052 040	1 067 630	1 205 627
Expenditure - Functional												
<i>Governance and administration</i>		230 426	-	-	-	-	-	3 910	3 910	234 335	242 944	256 063
Executive and council		29 293	-	-	-	-	-	2 835	2 835	32 128	30 875	32 542
Finance and administration		201 132	-	-	-	-	-	1 075	1 075	202 208	212 069	223 521
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		21 021	-	-	-	-	-	26	26	21 047	21 787	22 964
Community and social services		10 538	-	-	-	-	-	24	24	10 562	10 738	11 318
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		10 483	-	-	-	-	-	2	2	10 485	11 049	11 646
<i>Economic and environmental services</i>		38 692	-	-	-	-	-	1 050	1 050	39 742	39 446	41 609
Planning and development		38 692	-	-	-	-	-	1 050	1 050	39 742	39 446	41 609
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		308 917	-	-	-	-	-	(54 649)	(54 649)	254 267	273 621	304 758
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		305 663	-	-	-	-	-	(54 649)	(54 649)	251 014	270 192	301 144
Waste water management		3 253	-	-	-	-	-	-	-	3 253	3 429	3 614
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		8 670	-	-	-	-	-	72	72	8 742	9 033	9 521
Total Expenditure - Functional	3	607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/ (Deficit) for the year		438 316	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712

MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional and the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table B4.

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26/02/2020

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		300	-	-	-	-	-	-	-	300	316	333
Vote 3 - FINANCE		477 346	-	-	-	-	-	-	-	477 346	516 739	561 000
Vote 4 - COMMUNITY DEVELOPMENT		12 411	-	-	-	-	-	-	-	12 411	11 664	12 200
Vote 5 - PLANNING & WSA		3 054	-	-	-	-	-	6 000	6 000	9 054	3 198	3 394
Vote 6 - TECHNICAL SERVICES		498 166	-	-	-	-	-	-	-	498 166	478 161	568 040
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		38 025	-	-	-	-	-	-	-	38 025	39 973	42 131
Vote 9 - WASTE WATER		16 738	-	-	-	-	-	-	-	16 738	17 579	18 528
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	1 046 040	-	-	-	-	-	6 000	6 000	1 052 040	1 067 630	1 205 627
Expenditure by Vote	1											
Vote 1 - COUNCIL		29 293	-	-	-	-	-	2 835	2 835	32 128	30 875	32 542
Vote 2 - CORPORATE SERVICES		85 313	-	-	-	-	-	(2 704)	(2 704)	82 609	89 815	94 665
Vote 3 - FINANCE		112 919	-	-	-	-	-	4 941	4 941	117 859	119 092	125 523
Vote 4 - COMMUNITY DEVELOPMENT		54 451	-	-	-	-	-	(2 581)	(2 581)	51 869	57 026	60 114
Vote 5 - PLANNING & WSA		89 994	-	-	-	-	-	(51 619)	(51 619)	38 376	16 403	17 313
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	20 051	21 133
Vote 7 - WATER PURIFICATION		30 958	-	-	-	-	-	(232)	(232)	30 726	32 630	34 392
Vote 8 - WATER DISTRIBUTION		201 544	-	-	-	-	-	(231)	(231)	201 312	217 511	245 619
Vote 9 - WASTE WATER		3 253	-	-	-	-	-	-	-	3 253	3 429	3 614
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	607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/ (Deficit) for the year	2	438 316	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
References												
1. Insert 'Vote'; e.g. Department, if different to standard classification structure												
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)												

Explanatory notes to MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1											
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	38 025	-	-	-	-	-	-	-	38 025	39 973	42 131
Service charges - sanitation revenue	2	16 738	-	-	-	-	-	-	-	16 738	17 579	18 528
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		180							-	180	190	200
Interest earned - external investments		10 000						(1 000)	(1 000)	9 000	11 000	12 000
Interest earned - outstanding debtors		-							-	-	-	-
Dividends received		-							-	-	-	-
Fines, penalties and forfeits		90							-	90	95	100
Licences and permits		-							-	-	-	-
Agency services		-							-	-	-	-
Transfers and subsidies		487 804						6 000	6 000	493 804	516 168	559 500
Other revenue	2	1 351	-	-	-	-	-	1 000	1 000	2 351	1 816	2 333
Gains on disposal of PPE		-							-	-	-	-
Total Revenue (excluding capital transfers and contributions)		554 188	-	-	-	-	-	6 000	6 000	560 188	586 821	634 793
Expenditure By Type												
Employee related costs		200 218	-	-	-	-	-	-	-	200 218	211 030	222 426
Remuneration of councillors		7 940							-	7 940	8 368	8 820
Debt impairment		6 000							-	6 000	6 324	6 665
Depreciation & asset impairment		60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
Finance charges		-							-	-	-	-
Bulk purchases		29 000	-	-	-	-	-	(7 297)	(7 297)	21 703	30 566	32 217
Other materials		25 736						(10 482)	(10 482)	15 253	26 756	28 201
Contracted services		173 570	-	-	-	-	-	(14 338)	(14 338)	159 232	128 740	151 167
Transfers and subsidies		150						6 388	6 388	6 538	158	167
Other expenditure		104 780	-	-	-	-	-	(23 862)	(23 862)	80 918	111 223	118 150
Loss on disposal of PPE		-							-	-	-	-
Total Expenditure		607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/(Deficit)		(53 537)	-	-	-	-	-	55 592	55 592	2 055	(10)	(122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852						-	-	491 852	480 809	570 834
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-						-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-						-	-	-	-	-
Surplus/(Deficit) before taxation		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Taxation		-						-	-	-	-	-
Surplus/(Deficit) after taxation		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Attributable to minorities		-						-	-	-	-	-
Surplus/(Deficit) attributable to municipality		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Share of surplus/ (deficit) of associate		-						-	-	-	-	-
Surplus/ (Deficit) for the year		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712

Table B4 - Budgeted Financial Performance (revenue and expenditure)

Table B4 indicates the budgeted revenue and expenditure by source, and the calculated surplus which will be used to fund Capital Expenditure on table B5. A deficit from operating expenditure of 19 million is observed. This deficit is funded by capital transfers, since it is caused by capital expenditure that does not qualify to be capitalized on table B5 thus included on B4 and causing a deficit.

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		1 700	-	-	-	-	-	(900)	(900)	800	2 000	2 000
Vote 3 - FINANCE		1 255	-	-	-	-	-	-	-	1 255	638	672
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & WSA		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Vote 6 - TECHNICAL SERVICES		435 210	-	-	-	-	-	54 138	54 138	489 348	478 161	568 040
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		150	-	-	-	-	-	(150)	(150)	-	-	-
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	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Single-year expenditure to be adjusted	2											
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-	-
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 single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Capital Expenditure - Functional												
Governance and administration		2 355	-	-	-	-	-	(900)	(900)	1 455	2 638	2 672
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 355	-	-	-	-	-	(900)	(900)	1 455	2 638	2 672
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Planning and development		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		435 360	-	-	-	-	-	53 988	53 988	489 348	478 161	568 040
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		435 360	-	-	-	-	-	53 988	53 988	489 348	478 161	568 040
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		600	-	-	-	-	-	-	-	600	-	-
Total Capital Expenditure - Functional	3	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Funded by:												
National Government		435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	2 638	2 672
Total Capital Funding		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712

MBRR Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Table B5 indicates budgeted capital Expenditure by Municipal Vote and standard classification, the budgeted amount is funded from grants and own funds, the funding is taken from table B4 surplus.

DC26 Zululand - Table B6 Adjustments Budget Financial Position - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		20 000						6 452	6 452	26 452	20 000	20 000
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	28 700	-	-	-	-	-	(2 700)	(2 700)	26 000	28 700	28 700
Other debtors		20 000						1 000	1 000	21 000	20 000	20 000
Current portion of long-term receivables												
Inventory		4 000						(1 400)	(1 400)	2 600	4 000	4 000
Total current assets		72 700	-	-	-	-	-	3 352	3 352	76 052	72 700	72 700
Non current assets												
Long-term receivables								15 000	15 000	15 000		
Investments												
Investment property												
Investment in Associate												
Property, plant and equipment	1	4 137 959	-	-	-	-	-	56 572	56 572	4 194 531	4 495 554	5 010 214
Biological												
Intangible		2 100						(980)	(980)	1 120	2 800	3 000
Other non-current assets												
Total non current assets		4 140 059	-	-	-	-	-	70 592	70 592	4 210 651	4 498 354	5 013 214
TOTAL ASSETS		4 212 759	-	-	-	-	-	73 944	73 944	4 286 704	4 571 054	5 085 914
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		3 700								3 700	3 800	3 900
Trade and other payables		42 000	-	-	-	-	-	18 000	18 000	60 000	42 000	42 000
Provisions		12 000								12 000	13 000	14 000
Total current liabilities		57 700	-	-	-	-	-	18 000	18 000	75 700	58 800	59 900
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	35 000	-	-	-	-	-	-	-	35 000	36 000	37 000
Total non current liabilities		35 000	-	-	-	-	-	-	-	35 000	36 000	37 000
TOTAL LIABILITIES		92 700	-	-	-	-	-	18 000	18 000	110 700	94 800	96 900
NET ASSETS	2	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 476 254	4 989 014
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 476 254	4 989 014
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 476 254	4 989 014

Table B6 - Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice, and improves the understanding ability of councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth.

- Table SB3 is providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions

Property Plant and Equipment

It is assumed that looking at our current funding there will be an addition to PPE in 2019/2020. However, the carrying value will deteriorate from due to the fact that most of our assets are depreciating.

Working capital movements

- The debtors are budgeted based on the trend by looking on the previous financial years AFS.

Consumer debtors are calculated as follows:

Opening balance (AFS)	R 113 000 000
Current year billing	R 54 000 000
Collection	(R 46 000 000)
Closing balance	R 121 000 000
Provision	<u>(R 95 000 000)</u>
<u>Debtors Balance</u>	<u>R 26 000 000</u>

Other debtors

VAT receivable at the end of the year	R 13 000 000
Other receivables from non-exchange	<u>R 8 000 000</u>
	<u>R 21 000 000</u>

Inventory

- The previous financial statements indicate that the inventory value is decreasing because the municipality decided to stop some of the as they were regarded as non-core. And municipality keep low value of the stock in stores.
- The inventory is assumed be R 2 600 000

Long term receivables

- The long-term receivables to are expected to increase as the municipality is expanding its infrastructure. New connections are needed and municipality have to pay deposits to Eskom.
- The balance is assumed to be R15 000 000 at the end of the financial year.

Trade and other payables

- The determination of trade and other payables is based on the current performance and the trend from previous annual financial statements.

- It determined as following:

Opening balance (AFS)	R 184 000 000
Aqua Transport	-R11 000 000
Year-end payments	-R86 000 000
DWS	-R8 400 000
DWS	8 400 000
WSSA	-20 000 000
Retention	-10 000 000
Purchases	<u>3 000 000</u>
Closing balance	<u>60 000 000</u>

- Municipality is planning to have less year end payments by paying and complying with 30 days rule.
- municipality has adopted to only pay on the 15th and 30th of every month
- Municipality has ring fenced all grant funds so that they are available when needed and not used to fund any project.

Consumer deposits

It is assumed that there will be no significant increase in Consumer deposits since most urban settlements already has service connections.

DC26 Zululand - Table B7 Adjustments Budget Cash Flows - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges		46 549						(10 953)	(10 953)	35 596	51 797	57 627
Other revenue		71 531						(69 180)	(69 180)	2 351	77 006	82 533
Government - operating	1	487 804						6 000	6 000	493 804	525 462	569 296
Government - capital	1	491 852						-	-	491 852	480 809	570 834
Interest		10 000						(1 000)	(1 000)	9 000	11 000	12 000
Dividends									-	-		
Payments												
Suppliers and employees		(636 044)						26 779	26 779	(609 264)	(587 585)	(629 380)
Finance charges									-	-	-	-
Transfers and Grants	1	(150)						(6 388)	(6 388)	(6 538)	(158)	(167)
NET CASH FROM/(USED) OPERATING ACTIVITIES		471 542	-	-	-	-	-	(54 741)	(54 741)	416 801	558 331	662 743
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		5 000						(5 000)	(5 000)	-		
Decrease (Increase) in non-current debtors								93 080	93 080	93 080		
Decrease (increase) other non-current receivables								(2 000)	(2 000)	(2 000)		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(438 315)						(55 592)	(55 592)	(493 907)	(480 809)	(570 834)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(433 315)	-	-	-	-	-	30 488	30 488	(402 827)	(480 809)	(570 834)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-	100	100
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	100	100
NET INCREASE/ (DECREASE) IN CASH HELD		38 227	-	-	-	-	-	(24 253)	(24 253)	13 974	77 622	92 009
Cash/cash equivalents at the year begin:	2	12 478							-	12 478	2 455	80 078
Cash/cash equivalents at the year end:	2	50 705						(24 253)	(24 253)	26 452	80 078	172 087

MBRR Table B7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

Service charges

The 65% collection rate is budget based on the following:

- The municipality is not only collecting the current billing but also the debtors from previous financial years.
- The municipality have revised the revenue enhancement strategy
- The municipality have appointed the debt collector the enhance the collection
- The installation of new meters will help a lot because there were leaks from old meters.
- Municipality have adopted the indigent policy, that will assist in determination of the indigent households. The indigent register is in progress `

Other Revenue

- Other revenue includes tender fees, hall hiring etc.

Interest

- Interest on investment will also remain as per special adjustment budget, since the municipality has adopted to only pay on the 15th and 30th of every month, this will allow the municipality to have cash available for investment.

Suppliers and employees

- Municipality is expecting to spend 100% of what has been budgeted in 2019-2020, this exclude non-cash items such as depreciation and debt impairment.
- This also include payment to creditors at year end of **R 124 million**
- The capital budget is expected to be 100% spent by the end of the financial year, R **493 907 000**

Non-current receivables

- VAT Refund from SARS is based on the mid-year assessment and a projected amount of **93 million** is expected to be received, this refund is added under **Cashflow from Investing Activities - Decrease (increase) other non-current receivables** as per Provincial & National treasury directive and has been removed from **Cashflow from Operating Activities - other revenue as recommended by circular 58 of the MFMA**.
- The **Decrease (Increase) in non-current debtors** are expected to increase as the municipality is expanding its infrastructure. New connections are needed and municipality have to pay deposits to Eskom. The amount is expected to be **R2 000 000**.

DC26 Zululand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26/02/2020

Description	Ref	Budget Year 2019/20										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands		A	A1	B	C	D	E	F	G	H			
Cash and investments available													
Cash/cash equivalents at the year end	1	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	80 078	172 087	
Other current investments > 90 days		(30 705)	-	-	-	-	-	30 705	30 705	0	(60 078)	(152 087)	
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	
Cash and investments available:		20 000	-	-	-	-	-	6 452	6 452	26 452	20 000	20 000	
Applications of cash and investments													
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-	
Unspent borrowing													
Statutory requirements													
Other working capital requirements	2	(59 987)	-	-	-	-	-	78 988	78 988	19 001	(63 153)	(65 844)	
Other provisions								3 700	3 700	3 700			
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-	
Total Application of cash and investments:		(59 987)	-	-	-	-	-	82 688	82 688	22 701	(63 153)	(65 844)	
Surplus(shortfall)		79 987	-	-	-	-	-	(76 236)	(76 236)	3 752	83 153	85 844	

Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist

Municipality show that the municipality budget is funded after considering some provisions

DC26 Zululand - Table B9 Asset Management - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Roads Infrastructure		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	-	40 473	40 473	475 683	478 161	568 040
Sanitation Infrastructure		-	-	-	-	-	-	13 665	13 665	13 665	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 500	-	-	-	-	-	(980)	(980)	520	2 000	2 000
Intangible Assets		1 500	-	-	-	-	-	(980)	(980)	520	2 000	2 000
Computer Equipment		605	-	-	-	-	-	(100)	(100)	505	638	672
Furniture and Office Equipment		100	-	-	-	-	-	110	110	210	-	-
Machinery and Equipment		750	-	-	-	-	-	70	70	820	-	-
Transport Assets		150	-	-	-	-	-	(150)	(150)	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-

Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	438 315	-	-	-	-	55 592	55 592	493 907	480 799	570 712	-
Roads Infrastructure		-	-	-	-	-	2 504	2 504	2 504	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	40 473	40 473	475 683	478 161	568 040	-
Sanitation Infrastructure		-	-	-	-	-	13 665	13 665	13 665	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	56 642	56 642	491 852	478 161	568 040	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 500	-	-	-	-	(980)	(980)	520	2 000	2 000	-
Intangible Assets		1 500	-	-	-	-	(980)	(980)	520	2 000	2 000	-
Computer Equipment		605	-	-	-	-	(100)	(100)	505	638	672	-
Furniture and Office Equipment		100	-	-	-	-	110	110	210	-	-	-
Machinery and Equipment		750	-	-	-	-	70	70	820	-	-	-
Transport Assets		150	-	-	-	-	(150)	(150)	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	438 315	-	-	-	-	55 592	55 592	493 907	480 799	570 712	-
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 591 277	-	-	-	-	56 492	56 492	2 647 769	2 875 313	3 290 173	-
Roads Infrastructure		-	-	-	-	-	2 504	2 504	2 504	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	53 988	53 988	489 198	478 161	568 040	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	56 492	56 492	491 702	478 161	568 040	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 142 982	-	-	-	-	-	-	2 142 982	2 384 914	2 709 661	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		2 100	-	-	-	-	20	20	2 120	2 800	3 000	-
Computer Equipment		5 105	-	-	-	-	(230)	(230)	4 875	4 638	4 672	-
Furniture and Office Equipment		2 180	-	-	-	-	10	10	2 190	2 000	2 000	-
Machinery and Equipment		1 550	-	-	-	-	200	200	1 750	800	800	-
Transport Assets		2 150	-	-	-	-	-	-	2 150	2 000	2 000	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 591 277	-	-	-	-	56 492	56 492	2 647 769	2 875 313	3 290 173	-
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		60 331	-	-	-	-	-	-	60 331	63 665	67 103	-
Repairs and Maintenance by asset class	3	64 416	-	-	-	-	(3 909)	(3 909)	60 507	72 024	91 280	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-

Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	59 561	-	-	-	-	-	(4 222)	(4 222)	55 339	66 865	85 918	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	59 561	-	-	-	-	-	(4 222)	(4 222)	55 339	66 865	85 918	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	2 500	-	-	-	-	-	643	643	3 143	2 635	2 777	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	2 500	-	-	-	-	-	643	643	3 143	2 635	2 777	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	700	-	-	-	-	-	(551)	(551)	149	780	778	-
Furniture and Office Equipment	100	-	-	-	-	-	-	-	100	105	111	-
Machinery and Equipment	555	-	-	-	-	-	(416)	(416)	138	585	585	-
Transport Assets	1 000	-	-	-	-	-	637	637	1 637	1 054	1 111	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	124 747	-	-	-	-	-	(3 909)	(3 909)	120 838	135 689	158 383	-
Renewal and upgrading of Existing Assets as % of total cap	0.0%	0.0%							0.0%	0.0%	0.0%	
Renewal and upgrading of Existing Assets as % of deprecn*	0.0%	0.0%							0.0%	0.0%	0.0%	
R&M as a % of PPE	2.5%	0.0%							2.3%	2.5%	2.8%	
Renewal and upgrading and R&M as a % of PPE	2.5%	0.0%							2.3%	2.5%	2.8%	

Table B9 - Asset Management

Capital Infrastructure Programme

Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE

The infrastructure is funded solely by grants such as MIG, RBIG and WISG, most portions is spent on water provision.

The municipal budget for repairs and maintenance is not 8% of PPE, funding is very limited; at the moment there is nothing the municipality can do to fund the budget.

DC26 Zululand - Table B10 Basic service delivery measurement - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		10324							-	10	10881	10881
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		10	-	-	-	-	-	-	-	10	11	11
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4	6921							-	7	7295	6523
No water supply									-	-		
Below Minimum Service Level sub-total		7	-	-	-	-	-	-	-	7	7	7
Total number of households	5	17	-	-	-	-	-	-	-	17	18	17
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)		6060							-	6 060	6 387	6 732
Minimum Service Level and Above sub-total		6 060	-	-	-	-	-	-	-	6 060	6 387	6 732
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	6 060	-	-	-	-	-	-	-	6 060	6 387	6 732
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		47	-	-	-	-	-	-	-	47	48	49
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 indigent household per month)		10 000	-	-	-	-	-	-	-	10 000	11 000	12 000
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided		10 000	-	-	-	-	-	-	-	10 000	11 000	12 000
Highest level of free service provided												
Property rates (R'000 value threshold)		6							-	6	6	6
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies	6								-	-		
Other									-	-		
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

B10 Basic service delivery measurement

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

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The information in the B10 is provided or taken from the municipality WSDP for 2018/2019. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of updating the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges. The municipality still stand with the target that was outlined in approved budget.

Municipal adjustments budgets & supporting tables

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**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:
Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget
(dd/mm/yyyy):

MTREF:

Budget Year: 2019/20

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - COUNCIL	Vote 1 - COUNCIL	1.1 - COUNCIL
Vote 2 - CORPORATE SERVICES	1.2 - MUNICIPAL MANAGER ADMINISTRATION	1.2 - MUNICIPAL MANAGER ADMINISTRATION
Vote 3 - FINANCE	2.1 - CORPORATE SERVICES ADMIN	2.1 - CORPORATE SERVICES ADMIN
Vote 4 - COMMUNITY DEVELOPMENT	2.2 - HUMAN RESOURCES	2.2 - HUMAN RESOURCES
Vote 5 - PLANNING & WSA	2.3 - AIRPORT	2.3 - AIRPORT
Vote 6 - TECHNICAL SERVICES	2.4 - DISASTER MANAGEMENT	2.4 - DISASTER MANAGEMENT
Vote 7 - WATER PURIFICATION	3.1 - FINANCIAL SERVICES ADMINISTRATION	3.1 - FINANCIAL SERVICES ADMINISTRATION
Vote 8 - WATER DISTRIBUTION	3.2 - BUDGET AND TREASURY OFFICE	3.2 - BUDGET AND TREASURY OFFICE
Vote 9 - WASTE WATER	4.1 - COMMUNITY & SOCIAL SERVICES	4.1 - COMMUNITY & SOCIAL SERVICES
Vote 10 - (NAME OF VOTE 10)	4.2 - MUNICIPAL HEALTH	4.2 - MUNICIPAL HEALTH
Vote 11 - (NAME OF VOTE 11)	4.3 - TOURISM	4.3 - TOURISM
Vote 12 - (NAME OF VOTE 12)	4.4 - LOCAL ECONOMIC DEVELOPMENT	4.4 - LOCAL ECONOMIC DEVELOPMENT
Vote 13 - (NAME OF VOTE 13)	4.5 - PLANNING ADMINISTRATION	5.1 - PLANNING ADMINISTRATION
Vote 14 - (NAME OF VOTE 14)	4.6 - PROJECT MANAGEMENT UNIT	6.1 - PROJECT MANAGEMENT UNIT
Vote 15 - (NAME OF VOTE 15)	5.1 - TECHNICAL SERVICES	
	6.1 - PROJECT MANAGEMENT UNIT	
	7.1 - WATER PURIFICATION - ABAQULUSI	7.1 - WATER PURIFICATION - ABAQULUSI
	7.2 - WATER PURIFICATION - EDUMBE	7.2 - WATER PURIFICATION - EDUMBE
	7.3 - WATER PURIFICATION - NONGOMA	7.3 - WATER PURIFICATION - NONGOMA
	7.4 - WATER PURIFICATION - PONGOLA	7.4 - WATER PURIFICATION - PONGOLA
	7.5 - WATER PURIFICATION - ULUNDI	7.5 - WATER PURIFICATION - ULUNDI
	8.1 - WATER DISTRIBUTION - ABAQULUSI	8.1 - WATER DISTRIBUTION - ABAQULUSI
	8.2 - WATER DISTRIBUTION - EDUMBE	8.2 - WATER DISTRIBUTION - EDUMBE
	8.3 - WATER DISTRIBUTION - NONGOMA	8.3 - WATER DISTRIBUTION - NONGOMA
	8.4 - WATER DISTRIBUTION - PONGOLA	8.4 - WATER DISTRIBUTION - PONGOLA
	8.5 - WATER DISTRIBUTION - ULUNDI	8.5 - WATER DISTRIBUTION - ULUNDI
	8.6 - WATER DISTRIBUTION - ZULULAND	8.6 - WATER DISTRIBUTION - ZULULAND
	9.1 - WASTE - ABAQULUSI	9.1 - WASTE - ABAQULUSI
	9.2 - WASTE - EDUMBE	9.2 - WASTE - EDUMBE
	9.3 - WASTE - NONGOMA	9.3 - WASTE - NONGOMA
	9.4 - WASTE - PONGOLA	9.4 - WASTE - PONGOLA
	9.5 - WASTE - ULUNDI	9.5 - WASTE - ULUNDI
	10.1 - (Name of sub-vote)	10.1 - (Name of sub-vote)
	11.1 - (Name of sub-vote)	11.1 - (Name of sub-vote)
	12.1 - (Name of sub-vote)	12.1 - (Name of sub-vote)
	13.1 - (Name of sub-vote)	13.1 - (Name of sub-vote)
	14.1 - (Name of sub-vote)	14.1 - (Name of sub-vote)
	15.1 - (Name of sub-vote)	15.1 - (Name of sub-vote)

DC26 Zululand - Contact Information

A. GENERAL INFORMATION

Municipality	DC26 Zululand
Grade	
Province	KZN KWAZULU-NATAL
Web Address	www.zululand.org.za
e-mail Address	info@zululand.org.za

Set name on 'Instructions' sheet

¹ Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	PRIVATE BAG X76
City / Town	ULUNDI
Postal Code	3838
Street address	
Building	Princess Silomo Centre
Street No. & Name	B North 400 Gagane Street
City / Town	Ulundi
Postal Code	3838
General Contacts	
Telephone number	035 874 5500
Fax number	035 874 5589/91

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	5711035799086	ID Number	6506290407089
Title	Mr	Title	Ms
Name	B.J Mncwango	Name	Hlengiwe Shandu
Telephone number	035 874 5573	Telephone number	035 874 5573
Cell number	072 404 0305	Cell number	072 404 0305
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za	E-mail address	hshandu@zululand.org.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	8106125411089	ID Number	8406226155084
Title	Mr	Title	Mr
Name	T.D Buthelezi	Name	Sipho Derick Mhlongo
Telephone number	035 874 5502	Telephone number	035 874 5502
Cell number	0785007000	Cell number	073 496 0555
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	dsmlhlongo@zululand.org.za	E-mail address	dsmlhlongo@zululand.org.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	5911170732088	ID Number	6506290407089
Title	Mrs	Title	Ms
Name	MM Kunene	Name	Hlengiwe Mbatha
Telephone number	035 874 5504	Telephone number	035 874 5573
Cell number	072 544 4198	Cell number	072 404 0305
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za	E-mail address	hshandu@zululand.org.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	6311195720860	ID Number	8707150554089
Title	Mr	Title	Mrs
Name	Z.W. Mcineka	Name	Fanele Zondi
Telephone number	0358745500	Telephone number	035 874 5503
Cell number	078 804 2860	Cell number	073 266 0281
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	zmcinika@zululand.org.za	E-mail address	fbuthlezi@zululand.org.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	6910275328080	ID Number	7505130591085
Title	Mr	Title	Mrs
Name	N Hlongwa	Name	Zenzi S. Ntombela
Telephone number	0358745500	Telephone number	035 874 5506
Cell number	076 516 9879	Cell number	073 266 0281
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	nhlongwa@zululand.org.za	E-mail address	zntombela@zululand.org.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8605195523087	ID Number	6404041006089
Title	Mr	Title	Mrs
Name	L Buthelezi	Name	Thenjiwe Sibiya
Telephone number	035 874 5648	Telephone number	035 874 5614
Cell number	084 521 4057	Cell number	076 516 9879
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	lbuthlezi@zululand.org.za	E-mail address	tdsibiya@zululand.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

DC26 Zululand - Table B1 Adjustments Budget Summary - 26/02/2020

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	54 763	-	-	-	-	-	-	-	54 763	57 552	60 660
Investment revenue	10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	11 000	12 000
Transfers recognised - operational	487 804	-	-	-	-	-	6 000	6 000	493 804	516 168	559 500
Other own revenue	1 621	-	-	-	-	-	1 000	1 000	2 621	2 101	2 633
Total Revenue (excluding capital transfers and contributions)	554 188	-	-	-	-	-	6 000	6 000	560 188	586 821	634 793
Employee costs	200 218	-	-	-	-	-	-	-	200 218	211 030	222 426
Remuneration of councillors	7 940	-	-	-	-	-	-	-	7 940	8 368	8 820
Depreciation & asset impairment	60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	54 736	-	-	-	-	-	(17 780)	(17 780)	36 956	57 322	60 418
Transfers and grants	150	-	-	-	-	-	6 388	6 388	6 538	158	167
Other expenditure	284 350	-	-	-	-	-	(38 200)	(38 200)	246 150	246 287	275 982
Total Expenditure	607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/(Deficit)	(53 537)	-	-	-	-	-	55 592	55 592	2 055	(10)	(122)
Transfers recognised - capital	491 852	-	-	-	-	-	-	-	491 852	480 809	570 834
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Capital expenditure & funds sources											
Capital expenditure	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Transfers recognised - capital	435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	2 638	2 672
Total sources of capital funds	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Financial position											
Total current assets	72 700	-	-	-	-	-	3 352	3 352	76 052	72 700	72 700
Total non current assets	4 140 059	-	-	-	-	-	70 592	70 592	4 210 651	4 498 354	5 013 214
Total current liabilities	57 700	-	-	-	-	-	18 000	18 000	75 700	59 900	59 900
Total non current liabilities	35 000	-	-	-	-	-	-	-	35 000	36 000	37 000
Community wealth/Equity	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 476 254	4 989 014
Cash flows											
Net cash from (used) operating	471 542	-	-	-	-	-	(54 741)	(54 741)	416 801	558 331	662 743
Net cash from (used) investing	(433 315)	-	-	-	-	-	30 488	30 488	(402 827)	(480 809)	(570 834)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	100	100
Cash/cash equivalents at the year end	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	80 078	172 087
Cash backing/surplus reconciliation											
Cash and investments available	20 000	-	-	-	-	-	6 452	6 452	26 452	20 000	20 000
Application of cash and investments	(59 987)	-	-	-	-	-	82 688	82 688	22 701	(63 153)	(65 844)
Balance - surplus (shortfall)	79 987	-	-	-	-	-	(76 236)	(76 236)	3 752	83 153	85 844
Asset Management											
Asset register summary (WDV)	2 591 277	-	-	-	-	-	56 492	56 492	2 647 769	2 875 313	3 290 173
Depreciation & asset impairment	60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	64 416	-	-	-	-	-	(3 909)	(3 909)	60 507	72 024	91 280
Free services											
Cost of Free Basic Services provided	10 000	-	-	-	-	-	-	-	10 000	11 000	12 000
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	7	-	-	-	-	-	-	-	7	7	7
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - 26/02/2020

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		477 646	–	–	–	–	–	–	–	477 646	517 055	561 333
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		477 646	–	–	–	–	–	–	–	477 646	517 055	561 333
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 911	–	–	–	–	–	–	–	1 911	1 911	1 911
Community and social services		1 911	–	–	–	–	–	–	–	1 911	1 911	1 911
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		12 304	–	–	–	–	–	6 000	6 000	18 304	12 951	13 683
Planning and development		12 304	–	–	–	–	–	6 000	6 000	18 304	12 951	13 683
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		552 930	–	–	–	–	–	–	–	552 930	535 713	628 700
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		536 191	–	–	–	–	–	–	–	536 191	518 134	610 171
Waste water management		16 738	–	–	–	–	–	–	–	16 738	17 579	18 528
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		1 250	–	–	–	–	–	–	–	1 250	–	–
Total Revenue - Functional	2	1 046 040	–	–	–	–	–	6 000	6 000	1 052 040	1 067 630	1 205 627
Expenditure - Functional												
Governance and administration		230 426	–	–	–	–	–	3 910	3 910	234 335	242 944	256 063
Executive and council		29 293	–	–	–	–	–	2 835	2 835	32 128	30 875	32 542
Finance and administration		201 132	–	–	–	–	–	1 075	1 075	202 208	212 069	223 521
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		21 021	–	–	–	–	–	26	26	21 047	21 787	22 964
Community and social services		10 538	–	–	–	–	–	24	24	10 562	10 738	11 318
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		10 483	–	–	–	–	–	2	2	10 485	11 049	11 646
Economic and environmental services		38 692	–	–	–	–	–	1 050	1 050	39 742	39 446	41 609
Planning and development		38 692	–	–	–	–	–	1 050	1 050	39 742	39 446	41 609
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		308 917	–	–	–	–	–	(54 649)	(54 649)	254 267	273 621	304 758
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		305 663	–	–	–	–	–	(54 649)	(54 649)	251 014	270 192	301 144
Waste water management		3 253	–	–	–	–	–	–	–	3 253	3 429	3 614
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		8 670	–	–	–	–	–	72	72	8 742	9 033	9 521
Total Expenditure - Functional	3	607 725	–	–	–	–	–	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/ (Deficit) for the year		438 316	–	–	–	–	–	55 592	55 592	493 907	480 799	570 712

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 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)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- 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))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Community Parks (including Nurseries)								-	-		
Recreational Facilities								-	-		
Sports Grounds and Stadiums								-	-		
Public safety	-	-	-	-	-	-	-	-	-	-	-
Civil Defence								-	-		
Cleansing								-	-		
Control of Public Nuisances								-	-		
Fencing and Fences								-	-		
Fire Fighting and Protection								-	-		
Licensing and Control of Animals								-	-		
Police Forces, Traffic and Street Parking Control								-	-		
Pounds								-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-
Housing								-	-		
Informal Settlements								-	-		
Health	10 483	-	-	-	-	-	2	2	10 485	11 049	11 646
Ambulance								-	-		
Health Services	10 483						2	2	10 485	11 049	11 646
Laboratory Services								-	-		
Food Control								-	-		
Health Surveillance and Prevention of Communicable								-	-		
Vector Control								-	-		
Chemical Safety								-	-		
Economic and environmental services	38 692	-	-	-	-	-	1 050	1 050	39 742	39 446	41 609
Planning and development	38 692	-	-	-	-	-	1 050	1 050	39 742	39 446	41 609
Billboards								-	-		
Corporate Wide Strategic Planning (IDPs, LEDs)	21 859						(1 518)	(1 518)	20 341	23 043	24 296
Central City Improvement District								-	-		
Development Facilitation								-	-		
Economic Development/Planning	4 954						5 254	5 254	10 209	5 222	5 504
Regional Planning and Development								-	-		
Town Planning, Building Regulations and Enforcement, and City Engineer								-	-		
Project Management Unit								-	-		
Provincial Planning								-	-		
Support to Local Municipalities	11 879						(2 687)	(2 687)	9 192	11 182	11 809
Road transport	-	-	-	-	-	-	-	-	-	-	-
Public Transport								-	-		
Road and Traffic Regulation								-	-		
Roads								-	-		
Taxi Ranks								-	-		
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape								-	-		
Coastal Protection								-	-		
Indigenous Forests								-	-		
Nature Conservation								-	-		
Pollution Control								-	-		
Soil Conservation								-	-		
Trading services	308 917	-	-	-	-	-	(54 649)	(54 649)	254 267	273 621	304 758
Energy sources	-	-	-	-	-	-	-	-	-	-	-
Electricity								-	-		
Street Lighting and Signal Systems								-	-		
Nonelectric Energy								-	-		
Water management	305 663	-	-	-	-	-	(54 649)	(54 649)	251 014	270 192	301 144
Water Treatment	30 958						(232)	(232)	30 726	32 630	34 392
Water Distribution	274 705						(54 418)	(54 418)	220 288	237 562	266 753
Water Storage								-	-		
Waste water management	3 253	-	-	-	-	-	-	-	3 253	3 429	3 614
Public Toilets								-	-		
Sewerage	3 253							-	3 253	3 429	3 614
Storm Water Management								-	-		
Waste Water Treatment								-	-		
Waste management	-	-	-	-	-	-	-	-	-	-	-
Recycling								-	-		
Solid Waste Disposal (Landfill Sites)								-	-		
Solid Waste Removal								-	-		
Street Cleaning								-	-		
Other	8 670	-	-	-	-	-	72	72	8 742	9 033	9 521
Abattoirs								-	-		
Air Transport	6 170						177	177	6 346	6 397	6 743
Forestry								-	-		
Licensing and Regulation								-	-		
Markets								-	-		
Tourism	2 501						(105)	(105)	2 396	2 636	2 778
Total Expenditure - Functional	3	607 725	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/ (Deficit) for the year		438 316	-	-	-	-	55 592	55 592	493 907	480 799	570 712

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26/02/202

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		300	-	-	-	-	-	-	-	300	316	333
Vote 3 - FINANCE		477 346	-	-	-	-	-	-	-	477 346	516 739	561 000
Vote 4 - COMMUNITY DEVELOPMENT		12 411	-	-	-	-	-	-	-	12 411	11 664	12 200
Vote 5 - PLANNING & WSA		3 054	-	-	-	-	-	6 000	6 000	9 054	3 198	3 394
Vote 6 - TECHNICAL SERVICES		498 166	-	-	-	-	-	-	-	498 166	478 161	568 040
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		38 025	-	-	-	-	-	-	-	38 025	39 973	42 131
Vote 9 - WASTE WATER		16 738	-	-	-	-	-	-	-	16 738	17 579	18 528
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	1 046 040	-	-	-	-	-	6 000	6 000	1 052 040	1 067 630	1 205 627
Expenditure by Vote	1											
Vote 1 - COUNCIL		29 293	-	-	-	-	-	2 835	2 835	32 128	30 875	32 542
Vote 2 - CORPORATE SERVICES		85 313	-	-	-	-	-	(2 704)	(2 704)	82 609	89 815	94 665
Vote 3 - FINANCE		112 919	-	-	-	-	-	4 941	4 941	117 859	119 092	125 523
Vote 4 - COMMUNITY DEVELOPMENT		54 451	-	-	-	-	-	(2 581)	(2 581)	51 869	57 026	60 114
Vote 5 - PLANNING & WSA		89 994	-	-	-	-	-	(51 619)	(51 619)	38 376	16 403	17 313
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	20 051	21 133
Vote 7 - WATER PURIFICATION		30 958	-	-	-	-	-	(232)	(232)	30 726	32 630	34 392
Vote 8 - WATER DISTRIBUTION		201 544	-	-	-	-	-	(231)	(231)	201 312	217 511	245 619
Vote 9 - WASTE WATER		3 253	-	-	-	-	-	-	-	3 253	3 429	3 614
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	607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/ (Deficit) for the year	2	438 316	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712

References

1. Insert "Vote"; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 26/02/2020

[illegible]

Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
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									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Expenditure by Vote	2	607 725	-	-	-	-	-	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/ (Deficit) for the year	2	438 316	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712

References

- 1. Insert 'Vote'; e.g. Department, if different to standard structure
- 2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
- 3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	38 025	–	–	–	–	–	–	–	38 025	39 973	42 131
Service charges - sanitation revenue	2	16 738	–	–	–	–	–	–	–	16 738	17 579	18 528
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		180							–	180	190	200
Interest earned - external investments		10 000						(1 000)	(1 000)	9 000	11 000	12 000
Interest earned - outstanding debtors		–							–	–		
Dividends received		–							–	–		
Fines, penalties and forfeits		90							–	90	95	100
Licences and permits		–							–	–		
Agency services		–							–	–		
Transfers and subsidies		487 804						6 000	6 000	493 804	516 168	559 500
Other revenue	2	1 351	–	–	–	–	–	1 000	1 000	2 351	1 816	2 333
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		554 188	–	–	–	–	–	6 000	6 000	560 188	586 821	634 793
Expenditure By Type												
Employee related costs		200 218	–	–	–	–	–	–	–	200 218	211 030	222 426
Remuneration of councillors		7 940							–	7 940	8 368	8 820
Debt impairment		6 000							–	6 000	6 324	6 665
Depreciation & asset impairment		60 331	–	–	–	–	–	–	–	60 331	63 665	67 103
Finance charges									–	–		
Bulk purchases		29 000	–	–	–	–	–	(7 297)	(7 297)	21 703	30 566	32 217
Other materials		25 736						(10 482)	(10 482)	15 253	26 756	28 201
Contracted services		173 570	–	–	–	–	–	(14 338)	(14 338)	159 232	128 740	151 167
Transfers and subsidies		150						6 388	6 388	6 538	158	167
Other expenditure		104 780	–	–	–	–	–	(23 862)	(23 862)	80 918	111 223	118 150
Loss on disposal of PPE									–	–		
Total Expenditure		607 725	–	–	–	–	–	(49 592)	(49 592)	558 133	586 831	634 915
Surplus/(Deficit)		(53 537)	–	–	–	–	–	55 592	55 592	2 055	(10)	(122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852						–	–	491 852	480 809	570 834
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)									–	–		
Transfers and subsidies - capital (in-kind - all)									–	–		
Surplus/(Deficit) before taxation		438 315	–	–	–	–	–	55 592	55 592	493 907	480 799	570 712
Taxation									–	–		
Surplus/(Deficit) after taxation		438 315	–	–	–	–	–	55 592	55 592	493 907	480 799	570 712
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		438 315	–	–	–	–	–	55 592	55 592	493 907	480 799	570 712
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		438 315	–	–	–	–	–	55 592	55 592	493 907	480 799	570 712

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 - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjus. 10 F	Total Adjus. 11 G	Adjusted Budget 12 H	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		1 700	-	-	-	-	-	(900)	(900)	800	2 000	2 000
Vote 3 - FINANCE		1 255	-	-	-	-	-	-	-	1 255	638	672
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & WSA		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Vote 6 - TECHNICAL SERVICES		435 210	-	-	-	-	-	54 138	54 138	489 348	478 161	568 040
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		150	-	-	-	-	-	(150)	(150)	-	-	-
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	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Single-year expenditure to be adjusted	2											
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-	-
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 single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Capital Expenditure - Functional												
Governance and administration		2 355	-	-	-	-	-	(900)	(900)	1 455	2 638	2 672
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 355	-	-	-	-	-	(900)	(900)	1 455	2 638	2 672
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Planning and development		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		435 360	-	-	-	-	-	53 988	53 988	489 348	478 161	568 040
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		435 360	-	-	-	-	-	53 988	53 988	489 348	478 161	568 040
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		600	-	-	-	-	-	-	-	600	-	-
Total Capital Expenditure - Functional	3	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Funded by:												
National Government		435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	2 638	2 672
Total Capital Funding		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 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
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- 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))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 26/02/2020

[illegible]

Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712	

References

- 1. Insert 'Vote'; e.g. Department, if different to standard structure
- 2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
- 3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table B6 Adjustments Budget Financial Position - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		20 000						6 452	6 452	26 452	20 000	20 000
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	28 700	–	–	–	–	–	(2 700)	(2 700)	26 000	28 700	28 700
Other debtors		20 000						1 000	1 000	21 000	20 000	20 000
Current portion of long-term receivables									–	–		
Inventory		4 000						(1 400)	(1 400)	2 600	4 000	4 000
Total current assets		72 700	–	–	–	–	–	3 352	3 352	76 052	72 700	72 700
Non current assets												
Long-term receivables								15 000	15 000	15 000		
Investments									–	–		
Investment property									–	–		
Investment in Associate									–	–		
Property, plant and equipment	1	4 137 959	–	–	–	–	–	56 572	56 572	4 194 531	4 495 554	5 010 214
Biological									–	–		
Intangible		2 100						(980)	(980)	1 120	2 800	3 000
Other non-current assets									–	–		
Total non current assets		4 140 059	–	–	–	–	–	70 592	70 592	4 210 651	4 498 354	5 013 214
TOTAL ASSETS		4 212 759	–	–	–	–	–	73 944	73 944	4 286 704	4 571 054	5 085 914
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		3 700							–	3 700	3 800	3 900
Trade and other payables		42 000	–	–	–	–	–	18 000	18 000	60 000	42 000	42 000
Provisions		12 000							–	12 000	13 000	14 000
Total current liabilities		57 700	–	–	–	–	–	18 000	18 000	75 700	58 800	59 900
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	35 000	–	–	–	–	–	–	–	35 000	36 000	37 000
Total non current liabilities		35 000	–	–	–	–	–	–	–	35 000	36 000	37 000
TOTAL LIABILITIES		92 700	–	–	–	–	–	18 000	18 000	110 700	94 800	96 900
NET ASSETS	2	4 120 059	–	–	–	–	–	55 944	55 944	4 176 004	4 476 254	4 989 014
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 120 059	–	–	–	–	–	55 944	55 944	4 176 004	4 476 254	4 989 014
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		4 120 059	–	–	–	–	–	55 944	55 944	4 176 004	4 476 254	4 989 014

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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Table B7 Adjustments Budget Cash Flows - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges		46 549						(10 953)	(10 953)	35 596	51 797	57 627
Other revenue		71 531						(69 180)	(69 180)	2 351	77 006	82 533
Government - operating	1	487 804						6 000	6 000	493 804	525 462	569 296
Government - capital	1	491 852							-	491 852	480 809	570 834
Interest		10 000						(1 000)	(1 000)	9 000	11 000	12 000
Dividends									-	-		
Payments												
Suppliers and employees		(636 044)						26 779	26 779	(609 264)	(587 585)	(629 380)
Finance charges									-	-	-	-
Transfers and Grants	1	(150)						(6 388)	(6 388)	(6 538)	(158)	(167)
NET CASH FROM/(USED) OPERATING ACTIVITIES		471 542	-	-	-	-	-	(54 741)	(54 741)	416 801	558 331	662 743
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		5 000						(5 000)	(5 000)	-		
Decrease (Increase) in non-current debtors								93 080	93 080	93 080		
Decrease (increase) other non-current receivables								(2 000)	(2 000)	(2 000)		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(438 315)						(55 592)	(55 592)	(493 907)	(480 809)	(570 834)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(433 315)	-	-	-	-	-	30 488	30 488	(402 827)	(480 809)	(570 834)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-	100	100
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	100	100
NET INCREASE/ (DECREASE) IN CASH HELD		38 227	-	-	-	-	-	(24 253)	(24 253)	13 974	77 622	92 009
Cash/cash equivalents at the year begin:	2	12 478							-	12 478	2 455	80 078
Cash/cash equivalents at the year end:	2	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	80 078	172 087

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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A										
Cash and investments available												
Cash/cash equivalents at the year end	1	50 705	–	–	–	–	–	(24 253)	(24 253)	26 452	80 078	172 087
Other current investments > 90 days		(30 705)	–	–	–	–	–	30 705	30 705	0	(60 078)	(152 087)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		20 000	–	–	–	–	–	6 452	6 452	26 452	20 000	20 000
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	(59 987)	–					78 988	78 988	19 001	(63 153)	(65 844)
Other provisions								3 700	3 700	3 700		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		(59 987)	–	–	–	–	–	82 688	82 688	22 701	(63 153)	(65 844)
Surplus(shortfall)		79 987	–	–	–	–	–	(76 236)	(76 236)	3 752	83 153	85 844

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 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 be explained)
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)(e))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Table B9 Asset Management - 26/02/2020

[illegible]

Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
Roads Infrastructure		-	-	-	-	-	-	2 504	2 504	2 504	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	-	40 473	40 473	475 683	478 161	568 040
Sanitation Infrastructure		-	-	-	-	-	-	13 665	13 665	13 665	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	-	56 642	56 642	491 852	478 161	568 040
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 500	-	-	-	-	-	(980)	(980)	520	2 000	2 000
Intangible Assets		1 500	-	-	-	-	-	(980)	(980)	520	2 000	2 000
Computer Equipment		605	-	-	-	-	-	(100)	(100)	505	638	672
Furniture and Office Equipment		100	-	-	-	-	-	110	110	210	-	-
Machinery and Equipment		750	-	-	-	-	-	70	70	820	-	-
Transport Assets		150	-	-	-	-	-	(150)	(150)	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	438 315	-	-	-	-	-	55 592	55 592	493 907	480 799	570 712
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 591 277	-	-	-	-	-	56 492	56 492	2 647 769	2 875 313	3 290 173
Roads Infrastructure								2 504	2 504	2 504		
Storm water Infrastructure								-	-	-		
Electrical Infrastructure								-	-	-		
Water Supply Infrastructure		435 210						53 988	53 988	489 198	478 161	568 040
Sanitation Infrastructure								-	-	-		
Solid Waste Infrastructure								-	-	-		
Rail Infrastructure								-	-	-		
Coastal Infrastructure								-	-	-		
Information and Communication Infrastructure								-	-	-		
Infrastructure		435 210	-	-	-	-	-	56 492	56 492	491 702	478 161	568 040
Community Assets								-	-	-		
Heritage Assets								-	-	-		
Investment properties								-	-	-		
Other Assets		2 142 982						-	-	2 142 982	2 384 914	2 709 661

Biological or Cultivated Assets									-	-		
Intangible Assets		2 100						20	20	2 120	2 800	3 000
Computer Equipment		5 105						(230)	(230)	4 875	4 638	4 672
Furniture and Office Equipment		2 180						10	10	2 190	2 000	2 000
Machinery and Equipment		1 550						200	200	1 750	800	800
Transport Assets		2 150						-	-	2 150	2 000	2 000
Land								-	-			
Zoo's, Marine and Non-biological Animals								-	-			
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 591 277	-	-	-	-	-	56 492	56 492	2 647 769	2 875 313	3 290 173
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		60 331	-	-	-	-	-	-	-	60 331	63 665	67 103
<u>Repairs and Maintenance by asset class</u>	3	64 416	-	-	-	-	-	(3 909)	(3 909)	60 507	72 024	91 280
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		59 561	-	-	-	-	-	(4 222)	(4 222)	55 339	66 865	85 918
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		59 561	-	-	-	-	-	(4 222)	(4 222)	55 339	66 865	85 918
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 500	-	-	-	-	-	643	643	3 143	2 635	2 777
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 500	-	-	-	-	-	643	643	3 143	2 635	2 777
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		700	-	-	-	-	-	(551)	(551)	149	780	778
Furniture and Office Equipment		100	-	-	-	-	-	-	-	100	105	111
Machinery and Equipment		555	-	-	-	-	-	(416)	(416)	138	585	585
Transport Assets		1 000	-	-	-	-	-	637	637	1 637	1 054	1 111
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		124 747	-	-	-	-	-	(3 909)	(3 909)	120 838	135 689	158 383
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		<i>0.0%</i>	<i>0.0%</i>							<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		<i>0.0%</i>	<i>0.0%</i>							<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<i>R&M as a % of PPE</i>		<i>2.5%</i>	<i>0.0%</i>							<i>2.3%</i>	<i>2.5%</i>	<i>2.8%</i>
<i>Renewal and upgrading and R&M as a % of PPE</i>		<i>2.5%</i>	<i>0.0%</i>							<i>2.3%</i>	<i>2.5%</i>	<i>2.8%</i>

DC26 Zululand - Table B10 Basic service delivery measurement - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		10324							-	10	10881	10881
Piped water inside yard (but not in dwelling)	2								-	-		
Using public tap (at least min.service level)									-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total	3	10	-	-	-	-	-	-	-	10	11	11
Using public tap (< min.service level)	3,4	6921							-	7	7295	6523
Other water supply (< min.service level)									-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		7	-	-	-	-	-	-	-	7	7	7
Total number of households	5	17	-	-	-	-	-	-	-	17	18	17
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)		6060							-	6 060	6387	6732
Minimum Service Level and Above sub-total		6 060	-	-	-	-	-	-	-	6 060	6 387	6 732
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	6 060	-	-	-	-	-	-	-	6 060	6 387	6 732
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		47	-	-	-	-	-	-	-	47	48	49
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)												
Water (6 kilolitres per indigent household per month)	16	10 000	-	-	-	-	-	-	-	10 000	11 000	12 000
Sanitation (free sanitation service to indigent households)			-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)			-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided		10 000	-	-	-	-	-	-	-	10 000	11 000	12 000
Highest level of free service provided												
Property rates (R'000 value threshold)		6							-	-	6	6
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	17								-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)			-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)			-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)			-	-	-	-	-	-	-	-	-	-
Refuse (in excess of free refuse service to indigent households)			-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	6								-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjsts. 11 F	Total Adjsts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates									--	--		
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)									--	--		
Net Property Rates		--	--	--	--	--	--	--	--	--	--	--
Service charges - electricity revenue												
Total Service charges - electricity revenue									--	--		
less Revenue Foregone (in excess of 50 kwh per indigent household per month)									--	--		
less Cost of Free Basis Services (50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--	--	--
Net Service charges - electricity revenue		--	--	--	--	--	--	--	--	--	--	--
Service charges - water revenue												
Total Service charges - water revenue		48 025							--	48 025	50 973	54 131
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)									--	--		
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		10 000	--	--	--	--	--	--	--	10 000	11 000	12 000
Net Service charges - water revenue		38 025	--	--	--	--	--	--	--	38 025	39 973	42 131
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		16 738							--	16 738	17 579	18 528
less Revenue Foregone (in excess of free sanitation service to indigent households)									--	--		
less Cost of Free Basis Services (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--	--	--
Net Service charges - sanitation revenue		16 738	--	--	--	--	--	--	--	16 738	17 579	18 528
Service charges - refuse revenue												
Total refuse removal revenue									--	--		
Total landfill revenue									--	--		
less Revenue Foregone (in excess of one removal a week to indigent households)									--	--		
less Cost of Free Basis Services (removed once a week to indigent households)		--	--	--	--	--	--	--	--	--	--	--
Net Service charges - refuse revenue		--	--	--	--	--	--	--	--	--	--	--
Other Revenue By Source												
List other revenue by source									--	--		
Fuel Levy									--	--		
Other Revenue									--	--		
ENTRANCE FEES(MARATHON)									--	--		
PLAN & DEV: CLEARANCE CERTIFICATES									--	--		
SALE OF: PUBLICATION - TENDER DOCUMENTS		1 051						1 000	1 000	2 051	1 500	2 000
skills development levy refund		300							--	300	316	333
									--	--		
									--	--		
									--	--		
									--	--		
									--	--		
Total 'Other' Revenue	1	1 351	--	--	--	--	--	1 000	1 000	2 351	1 816	2 333
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		149 300							--	149 300	157 362	165 859
Pension and UIF Contributions		19 392							--	19 392	20 439	21 543
Medical Aid Contributions		7 554							--	7 554	7 962	8 392
Overtime									--	--		
Performance Bonus		524							--	524	552	582
Motor Vehicle Allowance		8 677							--	8 677	9 146	9 639
Cellphone Allowance		600							--	600	632	667
Housing Allowances		1 273							--	1 273	1 341	1 414
Other benefits and allowances		12 899							--	12 899	13 595	14 329
Payments in lieu of leave												

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjuts. 11 F	Total Adjuts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates									--	--		
less Revenue Foregone (<i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i>)									--	--		
Net Property Rates		--	--	--	--	--	--	--	--	--	--	--
Service charges - electricity revenue												
Total Service charges - electricity revenue									--	--		
less Revenue Foregone (<i>in excess of 50 kwh per indigent household per month</i>)									--	--		
less Cost of Free Basis Services (<i>50 kwh per indigent household per month</i>)		--	--	--	--	--	--	--	--	--	--	--
Net Service charges - electricity revenue		--	--	--	--	--	--	--	--	--	--	--
Service charges - water revenue												
Total Service charges - water revenue		48 025							--	48 025	50 973	54 131
less Revenue Foregone (<i>in excess of 6 kilolitres per indigent household per month</i>)									--	--		
less Cost of Free Basis Services (<i>6 kilolitres per indigent household per month</i>)		10 000	--	--	--	--	--	--	--	10 000	11 000	12 000
Net Service charges - water revenue		38 025	--	--	--	--	--	--	--	38 025	39 973	42 131
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		16 738							--	16 738	17 579	18 528
less Revenue Foregone (<i>in excess of free sanitation service to indigent households</i>)									--	--		
less Cost of Free Basis Services (<i>free sanitation service to indigent households</i>)		--	--	--	--	--	--	--	--	--	--	--
Net Service charges - sanitation revenue		16 738	--	--	--	--	--	--	--	16 738	17 579	18 528
Service charges - refuse revenue												
Total refuse removal revenue									--	--		
Total landfill revenue									--	--		
less Revenue Foregone (<i>in excess of one removal a week to indigent households</i>)									--	--		
less Cost of Free Basis Services (<i>removed once a week to indigent households</i>)		--	--	--	--	--	--	--	--	--	--	--
Net Service charges - refuse revenue		--	--	--	--	--	--	--	--	--	--	--
Other Revenue By Source												
List other revenue by source									--	--		
Fuel Levy									--	--		
Other Revenue									--	--		
ENTRANCE FEES(MARATHON)									--	--		
PLAN & DEV: CLEARANCE CERTIFICATES									--	--		
SALE OF: PUBLICATION - TENDER DOCUMENTS		1 051						1 000	1 000	2 051	1 500	2 000
skills development levy refund		300							--	300	316	333
									--	--		
									--	--		
									--	--		
									--	--		
Total 'Other' Revenue	1	1 351	--	--	--	--	--	1 000	1 000	2 351	1 816	2 333
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		149 300							--	149 300	157 362	165 859
Pension and UIF Contributions		19 392							--	19 392	20 439	21 543
Medical Aid Contributions		7 554							--	7 554	7 962	8 392
Overtime									--	--		
Performance Bonus		524							--	524	552	582
Motor Vehicle Allowance		8 677							--	8 677	9 146	9 639
Cellphone Allowance		600							--	600	632	667
Housing Allowances		1 273							--	1 273	1 341	1 414
Other benefits and allowances		12 899							--	12 899	13 595	14 329

CONTRACTORS		96 990						(38 545)	(38 545)	58 445	61 142	79 885
sub-total	1	173 570	-	-	-	-	-	(14 338)	(14 338)	159 232	128 740	151 167
Allocations to organs of state:												
Electricity												
Water												
Sanitation												
Other												
Total contracted services??		173 570	-	-	-	-	-	(14 338)	(14 338)	159 232	128 740	151 167
Other Expenditure By Type												
Collection costs												
Contributions to 'other' provisions												
Consultant fees												
Audit fees												
General expenses	3,5	104 780						(23 862)	(23 862)	80 918	111 223	118 150
Total Other Expenditure	1	104 780	-	-	-	-	-	(23 862)	(23 862)	80 918	111 223	118 150
by Expenditure Item	14											
Employee related costs												
Other materials		10 055						(7 726)	(7 726)	2 329	10 598	11 170
Contracted Services		53 361						2 975	2 975	56 336	60 330	79 030
Other Expenditure		1 000						1 288	1 288	2 288	1 054	1 111
Total Repairs and Maintenance Expenditure	15	64 416	-	-	-	-	-	(3 462)	(3 462)	60 954	71 982	91 311

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/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
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)(b)); projected savings (section 28(2)(d)); 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' - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Call investment deposits												
Call deposits									-	-		
Other current investments									-	-		
Total Call investment deposits												
Consumer debtors												
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Less: provision for debt impairment		37 400						(2 700)	(2 700)	34 700	37 400	37 400
		8 700	-	-	-	-	-	-	-	8 700	8 700	8 700
Total Consumer debtors	1	28 700	-	-	-	-	-	(2 700)	(2 700)	26 000	28 700	28 700
Debt impairment provision												
Balance at the beginning of the year									-	-	8 700	8 700
Contributions to the provision									-	-		
Bad debts written off		8 700							-	8 700	0	0
Balance at end of year		8 700	-	-	-	-	-	-	-	8 700	8 700	8 700
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)	2	4 137 959						56 572	56 572	4 194 531	4 495 554	5 010 214
Leases recognised as PPE									-	-		
Less: Accumulated depreciation									-	-		
Total Property, plant & equipment	1	4 137 959	-	-	-	-	-	56 572	56 572	4 194 531	4 495 554	5 010 214
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												
Trade Payables	12	42 000						18 000	18 000	60 000	42 000	42 000
Other creditors									-	-		
Unspent conditional grants and receipts									-	-		
VAT									-	-		
Total Trade and other payables	1	42 000	-	-	-	-	-	18 000	18 000	60 000	42 000	42 000
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		35 000							-	35 000	36 000	37 000
Total Provisions - non current		35 000	-	-	-	-	-	-	-	35 000	36 000	37 000
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 681 744						352	352	3 682 097	3 995 456	4 418 302
Appropriations to Reserves									-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments		438 315						55 592	55 592	493 907	480 799	570 712
Accumulated Surplus/(Deficit)	1	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 476 254	4 989 014
Reserves												
Housing Development Fund									-	-		
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation									-	-		
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 476 254	4 989 014
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
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 - 26/02/2020

[illegible]

Description	Unit of measurement	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Infrastructure and Services												
Provide free basic water	Percentage of households with access to basic level of water (as per WSDP) (Reticulation-new household connections)								-	-	-	-
Improve access to free water	Percentage of households earning less than R1600 pm with access to free water (Note: Rudimentary)											
Improve water quality	Number of water quality tests as per the approved strategy											
Provide free basic sanitation services	Percentage of households with access to basic level of sanitation (as per WSDP)											
Improve access to free sanitation	Percentage of households earning less than R1600 pm with access to free basic sanitation								-	-	-	-
Implement effective Customer Care	Notification of community on planned water supply interruptions											
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified projects								-	-	-	-
Effectively co-ordinate LED in the district	Number of jobs created through LED initiatives and capital projects											
Spend grant funding	Percentage of allocated grant funds spent								-	-	-	-
									-	-	-	-
Vote 6- MUNICIPAL MANAGER		100.0%										
Infrastructure and Services												
Complete and submit accurate annual financial statements within the specified time period	Maintain unqualified audit opinion from the Auditor General											
Maintain Institutional Capacity to render Municipal Services	Average number of vacancies in critical posts in relation to organogram by the end of the financial year								-	-	-	-
Implement and Manage Employment Equity	Number of people from employment equity target groups employed in three highest levels of Management in compliance with a municipality's employment equity 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

DC26 Zululand - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 26/02/2020

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Budget Year 2019/20			Budget Year +1 2020/21	Budget Year +2 2021/22
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
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%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	0.0%	0.0%	0.0%	126.0%	0.0%	100.5%	123.6%	121.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	0.0%	0.0%	0.0%	126.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	0.0%	0.0%	0.3	0.0	0.3	0.3	0.3
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				8.8%	0.0%	11.1%	8.3%	7.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					82.8%	0.0%	226.8%	52.4%	24.4%
<u>Other Indicators</u>									
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) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				36.1%	0.0%	35.7%	36.0%	35.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				11.6%	0.0%	10.8%	12.3%	14.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				10.9%	0.0%	10.8%	10.8%	10.6%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.0%	0.0%	0.0%	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	0.0%	0.0%	0.0%	5.2%	0.0%	4.6%	4.9%	4.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.0%	0.0%	0.0%	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 - 26/02/2021

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Budget Year 2019/20	2019/20 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population									892 310	892 310		
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34									520 573	520 573		
Males aged 15 - 34									460 968	460 968		
Unemployment												
Monthly Household income (no. of households)	1, 12											
None									3 115	3 115		
R1 - R1 600									-	-		
R1 601 - R3 200									-	-		
R3 201 - R6 400									8 626	8 626		
R6 401 - R12 800									16 842	16 842		
R12 801 - R25 600									37 581	37 581		
R25 601 - R51 200									37 164	37 164		
R52 201 - R102 400									17 159	17 159		
R102 401 - R204 800									9 829	9 829		
R204 801 - R409 600									6 066	6 066		
R409 601 - R819 200									2 843	2 843		
> R819 200									1 066	1 066		
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area									892	892		
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal									170 198	170 198		
Informal									2 096	2 096		
Total number of households									172 293	172 293		
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic	6											
Inflation/deflation outlook (CPIX)												
Interest rate - borrowing									5.5%	5.5%		
Interest rate - investment									5.2%	5.2%		
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.		2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets (000)											
Water:											
Piped water inside dwelling			51 653								
Piped water inside yard (but not in dwelling)			31 315	9 612	10 573	10 324	10 324	10 324	10 324	10 881	10 881
Using public tap (at least min.service level)	8		15 368								
Other water supply (at least min.service level)	10										
Minimum Service Level and Above sub-total			98 336	9 612	10 573	10 324	10 324	10 324	10 324	10 881	10 881
Using public tap (< min.service level)	9		13 720								
Other water supply (< min.service level)	10		13 750	6 239	6 863	6 921	6 921	6 921	6 921	7 295	6 523
No water supply			32 566								
Below Minimum Service Level sub-total			62 036	6 239	6 863	6 921	6 921	6 921	6 921	7 295	6 523
Total number of households			160 372	15 851	17 436	17 245	17 245	17 245	17 245	18 176	17 404
Sanitation/sewerage:											
Flush toilet (connected to sewerage)			30 000								
Flush toilet (with septic tank)			866								
Chemical toilet											
Pit toilet (ventilated)			89 830								
Other toilet provisions (> min.service level)				5 500	6 050	6 060	6 060	6 060	6 060	6 387	6 732
Minimum Service Level and Above sub-total			120 696	5 500	6 050	6 060	6 060	6 060	6 060	6 387	6 732
Bucket toilet											
Other toilet provisions (< min.service level)				36 150							
No toilet provisions											
Below Minimum Service Level sub-total			-	36 150	-	-	-	-	-	-	-
Total number of households			120 696	41 650	6 050	6 060	6 060	6 060	6 060	6 387	6 732
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 in-house services											
Household service targets (000)											
Water:											
Piped water inside dwelling			51 653								
Piped water inside yard (but not in dwelling)			31 315	9 612	10 573	10 324	10 324	10 324	10 324	10 881	10 881
Using public tap (at least min.service level)	8		15 368								
Other water supply (at least min.service level)	10										
Minimum Service Level and Above sub-total			98 336	9 612	10 573	10 324	10 324	10 324	10 324	10 881	10 881
Using public tap (< min.service level)	9		13 720								
Other water supply (< min.service level)	10		13 750	6 239	6 863	6 921	6 921	6 921	6 921	7 295	6 523
No water supply			32 566								
Below Minimum Service Level sub-total			62 036	6 239	6 863	6 921	6 921	6 921	6 921	7 295	6 523
Total number of households			160 372	15 851	17 436	17 245	17 245	17 245	17 245	18 176	17 404
Sanitation/sewerage:											
Flush toilet (connected to sewerage)			30 000								
Flush toilet (with septic tank)			866								
Chemical toilet											
Pit toilet (ventilated)			89 830								
Other toilet provisions (> min.service level)				5 500	6 050	6 060	6 060	6 060	6 060	6 387	6 732
Minimum Service Level and Above sub-total			120 696	5 500	6 050	6 060	6 060	6 060	6 060	6 387	6 732
Bucket toilet											
Other toilet provisions (< min.service level)											
No toilet provisions											
Below Minimum Service Level sub-total			36 150	-	-	-	-	-	-	-	-
Total number of households			156 846	5 500	6 050	6 060	6 060	6 060	6 060	6 387	6 732

Budget Year +2 2021/22	
Adjusted Budget	
	-
	12 000 49

DC26 Zululand - Supporting Table SB6 Adjustments Budget - funding measurement - 26/02/2020

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				50 705	–	26 452	80 078	172 087
Cash + investments at the yr end less applications - R'000	2	18(1)b				79 987	–	3 752	83 153	85 844
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				438 315	–	493 907	480 799	570 712
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	N.A.	-6.0%	-6.0%	0.0%	0.0%	0.0%	-0.9%	-0.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	209.4%	0.0%	66.1%	215.9%	221.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				10.9%	0.0%	10.9%	11.0%	11.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	N.A.						3.6%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a	N.A.						-100.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.5%	0.0%	2.3%	2.5%	2.8%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%	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 - 26/02/2020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		474 843	–	–	–	6 000	6 000	480 843	503 954	546 700
Local Government Equitable Share		464 560					–	464 560	502 754	545 500
Finance Management	3	1 465					–	1 465	1 200	1 200
Rural Roads Asset Managemnt Systems Grant							–	–		
Water Services Operating Subsidy							–	–		
EPWP Incentive		8 818					–	8 818		
Municipal Systems Improvement							–	–		
Energy Grant						6 000	6 000	6 000		
Provincial Government:		12 961	–	–	–	–	–	12 961	12 214	12 800
Shared services		550					–	550	550	600
Art centre Subsisies (Indonsa Grant)		1 911						1 911	1 911	1 911
Thokazi Royal Lodge		5 000						5 000	5 290	5 581
KwaMajomela Manufacturing Centre		4 250					–	4 250	4 463	4 708
Tourism strategy	4						–	–		
spatial frame work	5	1 250					–	1 250		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Total Operating Transfers and Grants	6	487 804	–	–	–	6 000	6 000	493 804	516 168	559 500
Capital Transfers and Grants										
National Government:		491 852	–	–	–	–	–	491 852	480 809	570 834
Municipal Infrastructure Grant (MIG)		225 574					–	225 574	238 887	258 040
Regional Bulk Infrastructure		163 774					–	163 774	133 774	200 000
Rural Roads Asset Managemnt Systems Grant		2 504					–	2 504	2 648	2 794
Water services infrastructure Grant		100 000					–	100 000	105 500	110 000
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Total Capital Transfers and Grants	6	491 852	–	–	–	–	–	491 852	480 809	570 834
TOTAL RECEIPTS OF TRANSFERS & GRANTS		979 656	–	–	–	6 000	6 000	985 656	996 977	1 130 334

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED** ; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- 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
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

DC26 Zululand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26/02/2020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		474 843	–	–	–	6 000	6 000	480 843	503 954	546 700
Local Government Equitable Share		464 560					–	464 560	502 754	545 500
Finance Management		1 465					–	1 465	1 200	1 200
Rural Roads Asset Managemnt Systems Grant							–	–		
Water Services Operating Subsidy							–	–		
EPWP Incentive		8 818					–	8 818		
Municipal Systems Improvement							–	–		
Energy Grant						6 000	6 000	6 000		
Provincial Government:		12 961	–	–	–	–	–	12 961	12 214	12 800
Shared services		550					–	550	550	600
Art centre Subsisies (Indonsa Grant)		1 911						1 911	1 911	1 911
Thokazi Royal Lodge		5 000					–	5 000	5 290	5 581
KwaMajomela Manufacturing Centre		4 250					–	4 250	4 463	4 708
Tourism strategy		1 250					–	1 250		
spatial frame work							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		487 804	–	–	–	6 000	6 000	493 804	516 168	559 500
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		491 852	–	–	–	–	–	491 852	480 809	570 834
Municipal Infrastructure Grant (MIG)		225 574					–	225 574	238 887	258 040
Regional Bulk Infrastructure		163 774					–	163 774	133 774	200 000
Rural Roads Asset Managemnt Systems Grant		2 504					–	2 504	2 648	2 794
Water services infrastructure Grant		100 000					–	100 000	105 500	110 000
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		491 852	–	–	–	–	–	491 852	480 809	570 834
Total capital expenditure of Transfers and Grants		979 656	–	–	–	6 000	6 000	985 656	996 977	1 130 334

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 - 26/02/2020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		474 843				6 000	6 000	480 843	503 954	546 700
Conditions met - transferred to revenue		474 843	-	-	-	6 000	6 000	480 843	503 954	546 700
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		12 961					-	12 961	12 214	12 800
Conditions met - transferred to revenue		12 961	-	-	-	-	-	12 961	12 214	12 800
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		487 804	-	-	-	6 000	6 000	493 804	516 168	559 500
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		491 852					-	491 852	480 809	570 834
Conditions met - transferred to revenue		491 852	-	-	-	-	-	491 852	480 809	570 834
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		491 852	-	-	-	-	-	491 852	480 809	570 834
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		979 656	-	-	-	6 000	6 000	985 656	996 977	1 130 334
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 - 26/02/2020

[illegible]

DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26/02/2020

Summary of remuneration		Ref	Budget Year 2019/20										% change
			Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H		
R thousands													
Councillors (Political Office Bearers plus Other)													
			4 979							-	4 979	0.0%	
			455							-	455	0.0%	
			85							-	85	0.0%	
			1 768							-	1 768	0.0%	
			653							-	653		
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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) - 26/02/2020

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20 Adjusted Budget	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget	
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Budget	Budget	Budget	
Revenue by Vote																	
Vote 1 - COUNCIL		25	25	25	25	25	25	25	25	25	25	25	25	-	-	-	-
Vote 2 - CORPORATE SERVICES		39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	300	316	333	
Vote 3 - FINANCE		1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	477 346	516 739	561 000	
Vote 4 - COMMUNITY DEVELOPMENT		755	755	755	755	755	755	755	755	755	755	755	755	12 411	11 064	12 200	
Vote 5 - PLANNING & WSA		41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	9 054	3 198	3 394	
Vote 6 - TECHNICAL SERVICES														498 166	478 161	568 040	
Vote 7 - WATER PURIFICATION														-	-	-	
Vote 8 - WATER DISTRIBUTION		3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	38 025	39 973	42 131	
Vote 9 - WASTE WATER		1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	16 738	17 579	18 528	
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		87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	1 052 040	1 067 630	1 205 627	
Expenditure by Vote																	
Vote 1 - COUNCIL		2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	32 128	30 875	32 542	
Vote 2 - CORPORATE SERVICES		6 884	6 884	6 884	6 884	6 884	6 884	6 884	6 884	6 884	6 884	6 884	6 884	82 609	89 815	94 665	
Vote 3 - FINANCE		9 822	9 822	9 822	9 822	9 822	9 822	9 822	9 822	9 822	9 822	9 822	9 822	117 859	119 092	125 523	
Vote 4 - COMMUNITY DEVELOPMENT		4 322	4 322	4 322	4 322	4 322	4 322	4 322	4 322	4 322	4 322	4 322	4 322	51 869	57 026	60 114	
Vote 5 - PLANNING & WSA		3 198	3 198	3 198	3 198	3 198	3 198	3 198	3 198	3 198	3 198	3 198	3 198	38 376	16 403	17 313	
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	20 051	21 133	
Vote 7 - WATER PURIFICATION		2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	30 726	32 630	34 392	
Vote 8 - WATER DISTRIBUTION		16 776	16 776	16 776	16 776	16 776	16 776	16 776	16 776	16 776	16 776	16 776	16 776	201 312	217 511	245 619	
Vote 9 - WASTE WATER		271	271	271	271	271	271	271	271	271	271	271	271	3 253	3 429	3 614	
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		46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	558 133	586 631	634 915	
Surplus / (Deficit)		41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	493 907	480 799	570 712	

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 (functional classification) - 26/02/2020

Description - Standard classification	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20 Adjusted Budget	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands																
Revenue - Functional																
Governance and administration																
Executive and council		39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	477 646	517 055	561 333
Finance and administration		39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	477 646	517 055	561 333
Internal audit		159	159	159	159	159	159	159	159	159	159	159	159	1 911	1 911	1 911
Community and social services		159	159	159	159	159	159	159	159	159	159	159	159	1 911	1 911	1 911
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services																
Planning and development		1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	18 304	12 951	13 683
Road transport		1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	1 525	18 304	12 951	13 683
Environmental protection																
Trading services																
Energy sources		46 077	46 077	46 077	46 077	46 077	46 077	46 077	46 077	46 077	46 077	46 077	46 077	552 930	535 713	628 700
Water management		44 683	44 683	44 683	44 683	44 683	44 683	44 683	44 683	44 683	44 683	44 683	44 683	536 191	518 134	610 171
Waste water management		1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	16 738	17 579	18 528
Waste management																
Other		104	104	104	104	104	104	104	104	104	104	104	104	1 250	—	—
Total Revenue - Functional		87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	87 670	1 052 040	1 067 630	1 205 627
Expenditure - Functional																
Governance and administration																
Executive and council		19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528	234 335	242 944	256 063
Finance and administration		2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	32 128	30 875	32 542
Internal audit		16 851	16 851	16 851	16 851	16 851	16 851	16 851	16 851	16 851	16 851	16 851	16 851	202 208	212 069	223 521
Community and public safety		1 754	1 754	1 754	1 754	1 754	1 754	1 754	1 754	1 754	1 754	1 754	1 756	21 047	21 787	22 964
Community and social services		880	880	880	880	880	880	880	880	880	880	880	880	10 562	10 738	11 318
Sport and recreation																
Public safety																
Housing																
Health		874	874	874	874	874	874	874	874	874	874	874	875	10 485	11 049	11 646
Economic and environmental services		3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	39 742	39 446	41 609
Planning and development		3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	3 312	39 742	39 446	41 609
Road transport																
Environmental protection																
Trading services																
Energy sources		21 189	21 189	21 189	21 189	21 189	21 189	21 189	21 189	21 189	21 189	21 189	21 189	254 267	273 621	304 758
Water management		20 918	20 918	20 918	20 918	20 918	20 918	20 918	20 918	20 918	20 918	20 918	20 918	—	—	—
Waste water management		271	271	271	271	271	271	271	271	271	271	271	271	251 014	270 192	301 144
Waste management		723	723	723	723	723	723	723	723	723	723	723	794	3 253	3 429	3 614
Other		46 505	46 505	46 505	46 505	46 505	46 505	46 505	46 505	46 505	46 505	46 505	46 505	8 742	9 033	9 521
Total Expenditure - Functional		41 165	41 165	41 165	41 165	41 165	41 165	41 165	41 165	41 165	41 165	41 165	41 092	493 907	480 799	570 712
Surplus/ (Deficit) 1.																

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 - 26/02/2020

Ref	Description	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Adjusted Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue By Source																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue		3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	38 025	39 973	42 131	
Service charges - sanitation revenue		1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	16 738	17 579	18 528	
Service charges - refuse																	
Rental of facilities and equipment		15	15	15	15	15	15	15	15	15	15	15	15	180	190	200	
Interest earned - external investments		750	750	750	750	750	750	750	750	750	750	750	750	9 000	11 000	12 000	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits		8	8	8	8	8	8	8	8	8	8	8	8	90	95	100	
Licences and permits																	
Agency services																	
Transfers and subsidies		41 150	41 150	41 150	41 150	41 150	41 150	41 150	41 150	41 150	41 150	41 150	41 150	493 804	516 168	559 500	
Other revenue		196	196	196	196	196	196	196	196	196	196	196	196	2 351	1 816	2 333	
Gains on disposal of PPE																	
Total Revenue		46 682	46 682	46 682	46 682	46 682	46 682	46 682	46 682	46 682	46 682	46 682	46 682	560 188	586 821	634 793	
Expenditure By Type																	
Employee related costs		16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	200 218	211 030	222 426	
Remuneration of councillors		662	662	662	662	662	662	662	662	662	662	662	662	7 940	8 368	8 820	
Debt impairment		500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 324	6 665	
Depreciation & asset impairment		5 028	5 028	5 028	5 028	5 028	5 028	5 028	5 028	5 028	5 028	5 028	5 028	60 331	63 665	67 103	
Finance charges		—	0	0	0	0	0	0	0	0	0	0	(0)	—	—	—	
Bulk purchases		1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	21 703	30 566	32 217	
Other materials		1 271	1 271	1 271	1 271	1 271	1 271	1 271	1 271	1 271	1 271	1 271	1 271	15 253	26 756	28 201	
Contracted services		13 269	13 269	13 269	13 269	13 269	13 269	13 269	13 269	13 269	13 269	13 269	13 269	159 232	128 740	151 167	
Grants and subsidies		545	545	545	545	545	545	545	545	545	545	545	545	6 538	158	167	
Other expenditure		6 743	6 743	6 743	6 743	6 743	6 743	6 743	6 743	6 743	6 743	6 743	6 743	80 918	111 223	118 150	
Loss on disposal of PPE														—	—	—	
Total Expenditure		46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	46 511	558 133	586 831	634 915	
Surplus/(Deficit)		171	171	171	171	171	171	171	171	171	171	171	171	2 055	(10)	(122)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	491 852	480 809	570 834	
Transfers and subsidies - capital (in-kind - all)																	
Surplus/(Deficit) after capital transfers & contributions		41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	493 907	480 799	570 712	

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 - 26/02/2020

Monthly cash flows		Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
												Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22				
July	August		Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
Cash Receipts By Source																		
Property rates																		
Service charges - electricity revenue			2 060	2 060	2 060	2 060	2 060	2 060	2 060	2 060	2 060	2 060	2 060	24 716	36 165	40 236		
Service charges - water revenue			907	907	907	907	907	907	907	907	907	907	907	10 880	15 631	17 391		
Service charges - sanitation revenue																		
Service charges - refuse																		
Rental of facilities and equipment			15	15	15	15	15	15	15	15	15	15	15	180	190	200		
Interest earned - external investments			750	750	750	750	750	750	750	750	750	750	750	9 000	11 000	12 000		
Interest earned - outstanding debtors																		
Dividends received																		
Fines, penalties and forfeits																		
Licences and permits																		
Agency services			40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	493 804	516 168	559 500		
Transfer receipts - operational			196	196	196	196	196	196	196	196	196	196	196	2 351	77 006	82 533		
Other revenue			44 578	44 578	44 578	44 578	44 578	44 578	44 578	44 578	44 578	44 578	44 578	540 931	656 161	711 860		
Cash Receipts by Source																		
Other Cash Flows by Source																		
Transfers receipts - capital			40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	491 852	480 809	570 834		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)																		
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 debtors																		
Decrease (Increase) other non-current receivables																		
Decrease (Increase) in non-current investments																		
Total Cash Receipts by Source			85 399	85 399	85 399	85 399	85 399	85 399	85 399	85 399	85 399	85 399	85 399	1 108 713	1 137 070	1 282 794		
Cash Payments by Type																		
Employee related costs			16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	200 218	211 030	222 426		
Remuneration of councillors			662	662	662	662	662	662	662	662	662	662	662	7 940	8 368	8 820		
Finance charges			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases - Electricity			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases - Water & Sewer			1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	1 809	21 703	30 566	32 217		
Other materials			1 271	1 271	1 271	1 271	1 271	1 271	1 271	1 271	1 271	1 271	15 253	26 756	28 201			
Contracted services			13 269	13 269	13 269	13 269	13 269	13 269	13 269	13 269	13 269	13 269	159 232	128 740	151 167			
Transfers and grants - other municipalities			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants - other			545	545	545	545	545	545	545	545	545	545	6 538	158	167			
Other expenditure			6 775	6 775	6 775	6 775	6 775	6 775	6 775	6 775	6 775	6 775	81 298	111 223	118 149			
Cash Payments by Type			41 015	41 015	41 015	41 015	41 015	41 015	41 015	41 015	41 015	41 015	492 182	516 843	561 147			
Other Cash Flows/Payments by Type																		
Capital assets			41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	493 907	480 809	570 834			
Repayment of borrowing																		
Other Cash Flows/Payments			10 554	10 554	10 554	10 554	10 554	10 554	10 554	10 554	10 554	10 554	126 650	70 900	68 400			
Total Cash Payments by Type			92 728	92 728	92 728	92 728	92 728	92 728	92 728	92 728	92 728	92 728	1 112 739	1 068 552	1 200 381			
NET INCREASE/(DECREASE) IN CASH HELD																		
Cash/cash equivalents at the month/year beginning:			12 478	5 149	(2 181)	(9 511)	(16 840)	(24 170)	(31 500)	(38 829)	(46 159)	(53 489)	(60 818)	(68 148)	12 478	8 452	76 971	
Cash/cash equivalents at the month/year end:			5 149	(2 181)	(9 511)	(16 840)	(24 170)	(31 500)	(38 829)	(46 159)	(53 489)	(60 818)	(8 452)	8 452	76 971	159 384		

DC26 Zululand - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26/02/2020

Ref	Description - Municipal Vote	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22			
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
1	R thousands	<u>Multi-year expenditure appropriation</u>																	
		Vote 1 - COUNCIL	67	67	67	67	67	67	67	67	67	67	67	67	—	—	—		
		Vote 2 - CORPORATE SERVICES	105	105	105	105	105	105	105	105	105	105	105	105	800	2 000	2 000		
		Vote 3 - FINANCE	—	—	—	—	—	—	—	—	—	—	—	—	1 255	638	672		
		Vote 4 - COMMUNITY DEVELOPMENT	209	209	209	209	209	209	209	209	209	209	209	209	2 504	—	—		
		Vote 5 - PLANNING & WSA	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	489 348	478 161	568 040		
		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]													—	—	—		
3	Capital Multi-year expenditure sub-total	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	493 907	480 799	570 712			
3	R thousands	<u>Single-year expenditure appropriation</u>																	
		Vote 1 - COUNCIL														—	—	—	
		Vote 2 - CORPORATE SERVICES														—	—	—	
		Vote 3 - FINANCE														—	—	—	
		Vote 4 - COMMUNITY DEVELOPMENT														—	—	—	
		Vote 5 - PLANNING & WSA														—	—	—	
		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]														—	—	—	
3	Capital single-year expenditure sub-total	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
2	Total Capital Expenditure	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	493 907	480 799	570 712			

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 (functional classification) - 26/02/2020

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		121	121	121	121	121	121	121	121	121	121	121	121	1 455	2 638	2 672	
Capital Expenditure - Functional																	
Governance and administration		121	121	121	121	121	121	121	121	121	121	121	121	1 455	2 638	2 672	
Executive and council																	
Finance and administration																	
Internal audit																	
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and social services																	
Sport and recreation																	
Public safety																	
Housing																	
Health																	
Economic and environmental services		209	209	209	209	209	209	209	209	209	209	209	209	2 504	-	-	
Planning and development		209	209	209	209	209	209	209	209	209	209	209	209	2 504	-	-	
Road transport																	
Environmental protection																	
Trading services		40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	489 348	478 161	568 040	
Energy sources																	
Water management		40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	40 779	489 348	478 161	568 040	
Waste water management																	
Waste management		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-	
Other		41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	41 159	493 907	480 799	570 712	
Total Capital Expenditure - Functional																	

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

Description	Ref	Budget Year 2019/20									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		435 210	–	–	–	–	–	56 642	56 642	491 852	478 161	568 040
Roads Infrastructure		–	–	–	–	–	–	2 504	2 504	2 504	–	–
Roads								2 504	2 504	2 504		
Road Structures								–	–	–		
Road Furniture								–	–	–		
Capital Spares								–	–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection								–	–	–		
Storm water Conveyance								–	–	–		
Attenuation								–	–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants								–	–	–		
HV Substations								–	–	–		
HV Switching Station								–	–	–		
HV Transmission Conductors								–	–	–		
MV Substations								–	–	–		
MV Switching Stations								–	–	–		
MV Networks								–	–	–		
LV Networks								–	–	–		
Capital Spares								–	–	–		
Water Supply Infrastructure		435 210	–	–	–	–	–	40 473	40 473	475 683	478 161	568 040
Dams and Weirs								–	–	–		
Boreholes								–	–	–		
Reservoirs		27 617						(20 634)	(20 634)	6 983		
Pump Stations								–	–	–		
Water Treatment Works		70 810						36 968	36 968	107 779		
Bulk Mains		254 319						44 000	44 000	298 318	478 161	568 040
Distribution		82 464						(19 861)	(19 861)	62 603		
Distribution Points								–	–	–		
PRV Stations								–	–	–		
Capital Spares								–	–	–		
Sanitation Infrastructure		–	–	–	–	–	–	13 665	13 665	13 665	–	–
Pump Station								–	–	–		
Reticulation								–	–	–		
Waste Water Treatment Works								–	–	–		
Outfall Sewers								–	–	–		
Toilet Facilities								13 665	13 665	13 665		
Capital Spares								–	–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites								–	–	–		
Waste Transfer Stations								–	–	–		
Waste Processing Facilities								–	–	–		
Waste Drop-off Points								–	–	–		
Waste Separation Facilities								–	–	–		
Electricity Generation Facilities								–	–	–		
Capital Spares								–	–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines								–	–	–		
Rail Structures								–	–	–		
Rail Furniture								–	–	–		
Drainage Collection								–	–	–		
Storm water Conveyance												

Outdoor Facilities									-	-		
Capital Spares									-	-		
Heritage assets									-	-		
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties									-	-		
Revenue Generating									-	-		
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating									-	-		
Improved Property									-	-		
Unimproved Property									-	-		
Other assets									-	-		
Operational Buildings									-	-		
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing									-	-		
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets									-	-		
Biological or Cultivated Assets									-	-		
Intangible Assets	1 500							(980)	(980)	520	2 000	2 000
Servitudes									-	-		
Licences and Rights	1 500							(980)	(980)	520	2 000	2 000
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications	1 500							(980)	(980)	520	2 000	2 000
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment	605							(100)	(100)	505	638	672
Computer Equipment	605							(100)	(100)	505	638	672
Furniture and Office Equipment	100							110	110	210		
Furniture and Office Equipment	100							110	110	210		
Machinery and Equipment	750							70	70	820		
Machinery and Equipment	750							70	70	820		
Transport Assets	150							(150)	(150)			
Transport Assets	150							(150)	(150)			
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on new assets to be adjusted	1	438 315						55 592	55 592	493 907	480 799	570 712

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
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/unused 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

[illegible]

References

1. *Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expe*
2. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
3. *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*
4. *Increases of funds approved under section 31 MFMA*
5. *Adjustments approved in accordance with section 29 MFMA*
6. *Adjustments to funding allocations from National or Provincial Government*
7. *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 (sec*
8. $G = B + C + D + E + F$
9. *Adjusted Budget H = (A or A1/2 etc) + G*

check balance

[illegible]

Abattoirs													
Airports													
Taxi Ranks/Bus Terminals													
Capital Spares													
Sport and Recreation Facilities													
Indoor Facilities													
Outdoor Facilities													
Capital Spares													
Heritage assets													
Monuments													
Historic Buildings													
Works of Art													
Conservation Areas													
Other Heritage													
Investment properties													
Revenue Generating													
Improved Property													
Unimproved Property													
Non-revenue Generating													
Improved Property													
Unimproved Property													
Other assets	2 500							643	643	3 143	2 635	2 777	
Operational Buildings	2 500							643	643	3 143	2 635	2 777	
Municipal Offices	2 500							643	643	3 143	2 635	2 777	
Pay/Enquiry Points													
Building Plan Offices													
Workshops													
Yards													
Stores													
Laboratories													
Training Centres													
Manufacturing Plant													
Depots													
Capital Spares													
Housing													
Staff Housing													
Social Housing													
Capital Spares													
Biological or Cultivated Assets													
Biological or Cultivated Assets													
Intangible Assets													
Servitudes													
Licences and Rights													
Water Rights													
Effluent Licenses													
Solid Waste Licenses													
Computer Software and Applications													
Load Settlement Software Applications													
Unspecified													
Computer Equipment	700							(551)	(551)	149	780	778	
Computer Equipment	700							(551)	(551)	149	738	778	
Furniture and Office Equipment	100									100	105	111	
Furniture and Office Equipment	100									100	105	111	
Machinery and Equipment	555							(416)	(416)	138	585	585	
Machinery and Equipment	555							(416)	(416)	138	585	616	
Transport Assets	1 000							637	637	1 637	1 054	1 111	
Transport Assets	1 000							637	637	1 637	1 054	1 111	
Land													
Land													
Zoo's, Marine and Non-biological Animals													
Zoo's, Marine and Non-biological Animals													
Total Repairs and Maintenance Expenditure to be adjusted	1	64 416						(3 909)	(3 909)	60 507	71 982	91 311	

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
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 $H = (A \text{ or } A/2 \text{ etc}) + G$

check balance

[illegible]

Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets	459	-	-	-	-	-	-	-	-	459	484	510
Operational Buildings	459	-	-	-	-	-	-	-	-	459	484	510
Municipal Offices	459								-	459	484	510
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets	211	-	-	-	-	-	-	-	-	211	223	235
Servitudes									-	-		
Licences and Rights	211	-	-	-	-	-	-	-	-	211	223	235
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications	211								-	211	223	235
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment	1 052	-	-	-	-	-	-	-	-	1 052	1 109	1 169
Computer Equipment	1 052								-	1 052	1 109	1 169
Furniture and Office Equipment	648	-	-	-	-	-	-	-	-	648	683	719
Furniture and Office Equipment	648								-	648	683	719
Machinery and Equipment	2 499	-	-	-	-	-	-	-	-	2 499	2 634	2 776
Machinery and Equipment	2 499								-	2 499	2 634	2 776
Transport Assets	6 989	-	-	-	-	-	-	-	-	6 989	7 366	7 764
Transport Assets	6 989								-	6 989	7 366	7 764
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Depreciation to be adjusted	1	60 331	-	-	-	-	-	-	-	60 331	63 665	67 103

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
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 $H = (A \text{ or } A/2 \text{ etc}) + G$

check balance

1

0

[illegible]

Monuments													
Historic Buildings													
Works of Art													
Conservation Areas													
Other Heritage													
Investment properties													
Revenue Generating													
Improved Property													
Unimproved Property													
Non-revenue Generating													
Improved Property													
Unimproved Property													
Other assets													
Operational Buildings													
Municipal Offices													
Pay/Enquiry Points													
Building Plan Offices													
Workshops													
Yards													
Stores													
Laboratories													
Training Centres													
Manufacturing Plant													
Depots													
Capital Spares													
Housing													
Staff Housing													
Social Housing													
Capital Spares													
Biological or Cultivated Assets													
Biological or Cultivated Assets													
Intangible Assets													
Servitudes													
Licences and Rights													
Water Rights													
Effluent Licences													
Solid Waste Licences													
Computer Software and Applications													
Local Settlement Software Applications													
Unspecified													
Computer Equipment													
Computer Equipment													
Furniture and Office Equipment													
Furniture and Office Equipment													
Machinery and Equipment													
Machinery and Equipment													
Transport Assets													
Transport Assets													
Land													
Land													
Zoo's, Marine and Non-biological Animals													
Zoo's, Marine and Non-biological Animals													
Total Capital Expenditure on upgrading of existing assets to be adjusted	1												

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balance

-0

DC26 Zululand - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 26/02/2020

[illegible]

REFERENCES

I list all names of a reviewed booklets have been adjusted

Refer MFMA S30

Asset class as per table B9 and asset sub-class as per table SB 18

Distinguish projects approved in terms of NEPA section 191 (b) and MRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC00101020016002)

DC26 Zululand - Supporting Table SB20 Not required - 26/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
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

PART 2 – SUPPORTING DOCUMENTATION

2.1. 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.

Section 28 of the MFMA, states that a municipality may revise an approved annual budget through an adjustments budget;

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

The IDP and Budget time schedule of the 2019/2020 budget cycle was approved by Council on during 30 October 2018, 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 2018 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 2019/2020), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the adjustment Budget documentations are published on the municipality's website.

2.2 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.

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.

2.3. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance.

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 B 3 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.

2.4. OVERVIEW OF BUDGET ASSUMPTIONS

Expenditure

Salaries and Allowances

The employee cost have been adjusted, Councillors Allowance have also been adjusted.

General expenditure

Other expenditure includes operating cost like external audit, advertising, printing and stationery, uniforms and protective clothing etc. other expenditure has slightly increased.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained. It is expected 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. They have been included under contracted services.

Finance costs

Interest is not allocated since it is assumed we will pay no interest during the financial year.

Bulk Purchases

There is an addition to bulk purchases water to cater for water and sanitation provision.

Depreciation and Asset impairment

The Budget for depreciation and asset impairment has decreased; this calculation was made taking into account the current year's depreciation year to date movement, assets still to be capitalized (WIP) and new infrastructure to erect in the budget year.

Contracted services

Contracted services has decreased, it includes items like Outsourced services, Consultants and professional fees, and Contractors. The net decrease is due to the reallocation of VIP toilets budget which are funded by MIG that was transferred from Operating to Capital.

Bank charges

Bank charges are classified in SB1 as Other expenses

Service Delivery

The municipal budget and IDP focus on service delivery objectives and priorities; these are the provision of clean water and sanitation through the development of sustainable infrastructure, and the provision of decent employment opportunities. Infrastructure makes most part of our capital expenditure. Service standards are to be tabled together with the final budget.

mSCOA budgeting

3.8 million Has been allocated for MSCOA related cost.

Trading services

The Municipality is dominated by indigent rural households and poor communities; currently a trade loss is unavoidable because most household are not billed for water and sanitation services.

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 year to date collection 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 76%. Adequate provision is made for non-recovery. It is assumed that in 2019/2020 and 2020/2021 the collection will be 80% and 85% respectively.

Sale of water and sewerage fees

Water revenue target was met in the first half of the year. The actual year to date billing is high than year to date budget, it seems as if water revenue was under budgeted, water revenue have been adjusted.

INTEREST ON INVESTMENTS

The interest on investment is estimated to increase.

Rental facilities

The budget is estimated to increase

Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fees, 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 budget will be received during the 2018/2019 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.

Transfers and grants – capital

The Division of Revenue Act has gazetted all capital grants to be received.

Cash flow

Additional allocations of the capital grant and service charges also have effect on the cash flow

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table B6), which would flow through to the Budgeted Cash Flow (Table B7) (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);

2.5. OVERVIEW OF BUDGET FUNDING

SUMMARY

The operating budget for 2019/2020 will be financed as follows:

Source of Revenue	Original Budget 2019/2020	Adjusted Budget 2019/2020
Provincial and National Operating Grants	487 804 000	493 804 000
Accumulated Surplus	-	-
Other Revenue	1 350 830	2 350 830
Water and sewerage charges	54 763 361	54 763 361
Rental Income	180 000	180 000
Interest Earned	10 000 000	9 000 000
Fines and penalties	90 000	90 000
Total Operating Revenue excl. Capital Transfers	554 188 191	560 188 191

The capital budget for 2019/2020 will be financed as follows:

	Original Budget 2019/2020	Adjusted Budget 2019/2020
Own Funds	3 105 000	2 055 000
Grants	491 852 000	491 852 000
Total Capital Budget	494 957 000	493 907 000

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, improvements are being made.

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

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

Currently there are no plans.

New borrowings

There are no new borrowings proposed.

2.6. EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES

Particulars of budgeted allocations and grants

Please refer to Supporting Table SB8: Expenditure on transfers and grant programme.

2.7. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

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

2.8. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

Please refer to Supporting Table SB 11 Councillors Allowances, Senior Managers and all employees.

DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26/02/2020

Summary of remuneration	Ref	Budget Year 2019/20									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		4 979							-	4 979	0.0%
Pension and UIF Contributions		455							-	455	0.0%
Medical Aid Contributions		85							-	85	0.0%
Motor Vehicle Allowance		1 768							-	1 768	0.0%
Cellphone Allowance		653							-	653	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Sub Total - Councillors		7 940	-			-		-	-	7 940	0.0%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		6 286							-	6 286	0.0%
Pension and UIF Contributions		63							-	63	0.0%
Medical Aid Contributions		90							-	90	0.0%
Overtime									-	-	
Performance Bonus		524							-	524	
Motor Vehicle Allowance		1 511							-	1 511	0.0%
Cellphone Allowance		57							-	57	0.0%
Housing Allowances		-							-	-	
Other benefits and allowances		193							-	193	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
Sub Total - Senior Managers of Municipality		8 724	-	-		-		-	-	8 724	0.0%
% increase			(0)							-	
Other Municipal Staff											
Basic Salaries and Wages		153 278							-	153 278	0.0%
Pension and UIF Contributions		19 329							-	19 329	0.0%
Medical Aid Contributions		7 464							-	7 464	0.0%
Overtime		-							-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance		7 166							-	7 166	0.0%
Cellphone Allowance		543							-	543	0.0%
Housing Allowances		1 273							-	1 273	
Other benefits and allowances		2 327						115	115	2 441	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
Sub Total - Other Municipal Staff		191 380	-	-	-	-	-	115	115	191 495	0.1%
% increase											
Total Parent Municipality		208 043	-	-	-	-	-	115	115	208 158	0.1%

Councillors R 7 940 000

Senior Managers R 8 724 000

All other staff **R 191 380 000**

Number of Councillors **36**

Senior Managers **5** permanent and **1** acting

2.9. CAPITAL SPENDING DETAIL

Information/detail regarding capital projects by vote is provided in Supporting Table SB19: Detailed capital budget.

2.10. LEGISLATION COMPLIANCE STATUSES

Zululand District Municipality complies in general with legislation applicable to municipalities.

- **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 5 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 is established and members are appointed, it is performing its duties.

- **Annual Report**

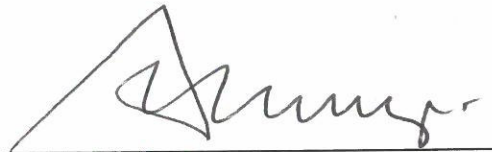
The 2018-2019 annual report process is on-going and an oversight report is due to be tabled before the end of March 2019

2.11 Table B10 Basic service delivery measurements

The information in the B10 is provided or taken from the municipality WSDP for 2017/2018. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of compiling the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges.

QUALITY CERTIFICATE

I, ^{MCINEKA} Z.W. ~~Mpungose~~, 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.



Mr Z.W. Mcineka
Municipal Manager
Zululand District Municipality (DC 26)

Date: 26/02/2020