



FIRST ADJUSTMENT BUDGET 2020-2021



**DC26 ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND**

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GLOSSARY

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

Allocations— money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

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

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

Cash Flow Statements – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

CFO – Chief Financial Officer

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

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

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

FMG – Financial Management Grant

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

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

MSCOA – Municipal Standard Chart of Accounts

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

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

LED – Local Economic Development

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

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

WSIG – Water services Infrastructure Grant

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

MWIG – Municipal Water Infrastructure Grant

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

R & M – Repairs and Maintenance

SCM - Supply Chain Management

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

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

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

Virement – transfer of budget

ZDM – Zululand District Municipality

PART 1 – ANNUAL BUDGET

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 last year in this term of office, to present to you, the 2020/2021 and 2021/2022 2022/2023 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. In the midst of the covid-19 pandemic social relief initiatives are in the right steps to assist our communities deal with the loss of income some have suffered.

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 maintenance, which resulted in the need to increase 2020/2021 Adjustment budget with very scarce funding, we have received additional equitable share funding to subsidise the increase.

Honourable Speaker, there has been no adjustment in capital 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. 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 Municipal Manager, Heads of Departments and staff involved, for their dedication and commitment to this adjustment budget process which was not planned in terms of the approved budget time table.

Lastly, Honourable Speaker, I wish to state that this adjustment Budget Speech represents an executive summary of our Municipality's adjustment budget 2020/2021 Financial Year.

I thank you.

1.2 COUNCIL RESOLUTIONS

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON
THE 8 SEPTEMBER 2020

ZDMC: 20/479

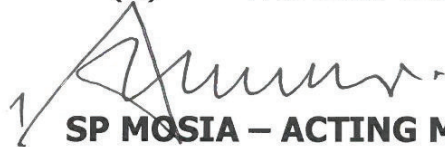
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FIRST ADJUSTMENT BUDGET 2020/2021

With Cllrs SB Mkhwanazi and MA Mazibuko proposing and seconding respectively, Council

RESOLVED THAT:

- (i) Special 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.
- (ii) 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
- (iii) The letter from KZN Treasury be **NOTED**.



SP MOSIA – ACTING 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.

In the mist of Budget regulations implementation, the Minister of Cooperative Governance and Traditional Affairs, in terms of section 27(2) of the Disaster Management Act, 2002 (Act 57 of 2002) ("the DMA"), issued directives to address, prevent and combat the spread of COVID-19 in South Africa.

As a result, the 2020 National Supplementary Budget was delivered by the Minister of Finance in Parliament on the 24 June 2020. The 2020 Supplementary Budget responds to the COVID-19 pandemic and its impact on the economy. This includes the R20 billion allocation for local government announced by the President to assist in funding COVID-19 expenditure. This allocation consists of R11 billion added to the local government equitable share and just over R9 billion that was repurposed for the provision of water and sanitation and for sanitising public transport facilities within existing grant allocations to local government. In terms of Section 28(2)(b) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and Section 23(3) of the Municipal Budget and Reporting Regulations (MBRR), municipalities must adjust their 2020/21 MTREF budgets to account for the revised funding allocations that were made available. The municipality has been allocated R61 423 000.00 as equitable share.

Furthermore, in terms of the Municipal Finance Management Act (MFMA) and Municipal Budget and Reporting Regulations (MBRR) National Treasury assessed our 2020-2021 approved budget as unfunded, this unfunded position is as a result of a high volume of creditors. The municipality was required to correct the funding position through an adjustment budget and also adopt a budget funding plan.

The 2020/2021 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 2021/2022 and 2022/2023 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:

The Minister of Finance in Parliament on the 24 June 2020 tabled a National Supplementary Budget in which Zululand District Municipality was given additional allocation.

The revenue budget items

An increase in equitable share as a result of the national supplementary budget amounting to **R 61 million** (R61 423 000)

Also, budgeted expenditure has increased as a result of the allocation of additional funds. Expenditure items that were prioritized are mostly COVID related expenses such as:

Provision of emergency water

Maintenance of infrastructure

Social relief initiatives

The impact of COVID -19

In addressing the effects of covid-19 the municipality considered the need for agility in decision making, the supply chain management under disaster, the practices in response to donations and sponsorships, consolidation of disaster response plan, review the risk registers and revenue and expenditure management.

As part of providing immediate needed service as per our mandate, sector departments were to review their funding model to prioritise the operational intervention on the provision of water

Cost containment

Cost containment measures continue as our resolution. Hence the budget is largely informed by this. The municipality took note of MFMA, 2003 circular No.97 and the MFMA, 2003 cost containment regulation to eliminate expenditures on the following:

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

Attached is the annual budget document for 2020/2021 & MTREF, Schedule B.

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

MAIN BUDGET SUMMARY

	Original budget 2020/21	ADJUSTMENT	ADJUSTED BUDGET	2021/2022	2022/2023
Revenue	1 017 996 000	61 423 000	1 079 419 000	1 121 864 000	1 222 224 000
Operating Expenditure	563 862 000	50 423 000	614 285 000	606 131 000	649 111 000
Contribution to Capital	454 134 000	11 000 000	465 134 000	511 733 000	567 413 000
Capital Grants and Transfers	444 068 000		493 907 000	480 809 000	570 834 000
Internally funded assets (transfer from OPEX)	10 066 000	11 000 000	21 066 000	4 000 000	5 700 000
Capital Expenditure	454 134 000	11 000 000	465 134 000	515 733 000	573 113 000
Total Budget Revenue	1 017 996 000	61 423 000	1 079 419 000	1 121 864 000	1 222 224 000
Total Budget Expenditure	1 017 996 000	61 423 000	1 079 419 000	1 121 864 000	1 222 224 000

The total budget has increased by **R 61 423 000** from **R 1 017 996 000** to **R 1 079 419 000**. Due to additional equitable share allocation.

Below is the Budget summary as per tabled B1 schedule

DC26 Zululand - Table B1 Adjustments Budget Summary - 08/09/2020

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	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	52 507	-	-	-	-	-	-	-	52 507	54 923	57 449
Investment revenue	5 000	-	-	-	-	-	-	-	5 000	5 230	5 471
Transfers recognised - operational	515 221	-	-	-	-	61 423	-	61 423	576 644	548 723	590 578
Other own revenue	1 200	-	-	-	-	-	-	-	1 200	1 255	1 313
Total Revenue (excluding capital transfers and contributions)	573 928	-	-	-	-	61 423	-	61 423	635 351	610 131	654 811
Employee costs	223 466	-	-	-	-	2 000	-	2 000	225 466	224 058	234 365
Remuneration of councillors	8 350	-	-	-	-	-	-	-	8 350	8 735	9 136
Depreciation & asset impairment	62 886	-	-	-	-	-	-	-	62 886	65 778	68 804
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	32 142	-	-	-	-	-	(400)	(400)	31 742	34 331	35 910
Transfers and grants	10 852	-	-	-	-	2 950	(50)	2 900	13 752	9 669	10 114
Other expenditure	226 166	-	-	-	-	45 473	450	45 923	272 089	263 559	290 780
Total Expenditure	563 862	-	-	-	-	50 423	-	50 423	614 285	606 131	649 111
Surplus/(Deficit)	10 066	-	-	-	-	11 000	-	11 000	21 066	4 000	5 700
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	444 068	-	-	-	-	-	-	-	444 068	511 733	567 413
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) after capital transfers & contributions	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Capital expenditure & funds sources											
Capital expenditure	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Transfers recognised - capital	445 042	-	-	-	-	-	-	-	445 042	511 733	567 413
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 092	-	-	-	-	11 000	-	11 000	20 092	4 000	5 700
Total sources of capital funds	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Financial position											
Total current assets	117 837	-	-	-	-	-	10 277	10 277	128 114	213 895	197 614
Total non current assets	4 624 242	-	-	-	-	11 000	-	11 000	4 635 242	4 805 841	4 983 221
Total current liabilities	138 612	-	-	-	-	-	76 000	76 000	214 612	195 286	193 736
Total non current liabilities	45 000	-	-	-	-	-	-	-	45 000	47 000	49 000
Community wealth/Equity	4 558 467	-	-	-	-	11 000	(65 723)	(54 723)	4 503 744	4 787 119	4 948 213
Cash flows											
Net cash from (used) operating	528 285	-	-	-	-	-	(10 019)	(10 019)	518 265	578 359	641 867
Net cash from (used) investing	(454 834)	-	-	-	-	-	(11 000)	(11 000)	(465 834)	(511 733)	(567 413)
Net cash from (used) financing	(88)	-	-	-	-	-	-	-	(88)	(5)	(5)
Cash/cash equivalents at the year end	99 815	-	-	-	-	-	(34 359)	(34 359)	65 456	155 677	218 634
Cash backing/surplus reconciliation											
Cash and investments available	66 967	-	-	-	-	-	(723)	(723)	66 244	144 184	120 422
Application of cash and investments	(25 934)	-	-	-	-	-	201 821	201 821	175 888	(2 649)	(16 027)
Balance - surplus (shortfall)	92 900	-	-	-	-	-	(202 544)	(202 544)	(109 644)	146 833	136 449
Asset Management											
Asset register summary (WDV)	3 095 642	-	-	-	-	11 000	-	11 000	3 106 642	3 277 241	3 454 621
Depreciation & asset impairment	62 886	-	-	-	-	-	-	-	62 886	65 778	68 804
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	61 930	-	-	-	-	7 000	(340)	6 660	68 590	64 779	67 759
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

The total budget increased by 6%

With the above background, it is important to highlight 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 FRAMEWORK

Following Table is a high-level summary of the 2020/2021 First Adjusted budget, indicated is the budgeted revenue by source.

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	41 368	-	-	-	-	-	-	-	41 368	43 271	45 261
Service charges - sanitation revenue	2	11 140	-	-	-	-	-	-	-	11 140	11 652	12 188
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		200	-	-	-	-	-	-	-	200	209	219
Interest earned - external investments		5 000	-	-	-	-	-	-	-	5 000	5 230	5 471
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		100	-	-	-	-	-	-	-	100	105	109
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		515 221	-	-	-	-	61 423	-	61 423	576 644	548 723	590 578
Other revenue	2	900	-	-	-	-	-	-	-	900	941	985
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		573 928	-	-	-	-	61 423	-	61 423	635 351	610 131	654 811

The sources of funding are important to ensure that the budget is actually funded and cash backed. Each line item on the face of financial performance is explained below:

1.4.1 Service charges – Water revenue

Water revenue billing will not be adjusted, we are three months into the financial year and it is too early to decide to adjust. Water revenue is expected to be **R 41 million** by the end of the financial year, **R 3 million** has been allocated for buying and installing new meters which will assist the municipality in getting accurate billing.

1.4.2 Service charges – Sanitation revenue

Sanitation revenue billing will not be adjusted, we are three months into the financial year and it is too early to decide to adjust. Sanitation revenue is expected to be **R 11 million** by the end of the financial year.

1.4.3 Rent of facilities

Rental income will not be adjusted, Rental income is expected from renting of office space. Rental income is expected to be **R 200 000** by the end of the financial year.

1.4.4 Interest on investment

Interest income will not be adjusted, interest revenue is expected to be **R 5 million** by the end of the financial year due to capital grants which are received in tranches and not immediately due for payment. The municipality planned to utilize the limits of 30 days as per S65 of the MFMA by adopting norm to only pay on the 15th and 30th of every month, this will allow the municipality to have cash available for investment during non-paying days.

The investment rate will be based on the highest financial institution offerings. Interest income will be generated from 32-day investments and call accounts which will occur during budget year. As a result, the municipality projects no long-term investments

1.4.5 Fines, penalties and forfeits

These are charges of illegal connection by customers, and will not be adjusted since we are only three months into the financial year and it is too early to decide to adjust. **R 100 thousand** is expected to be received by the end of the financial year.

1.4.6 Transfers and subsidies

Transfers and subsidies are expected to be received as per DoRA, an additional equitable share allocation of **R 61 million** has been made and is expected to be received.

DC26 Zululand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 08/09/2020

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		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:		513 310	–	–	61 423	–	61 423	574 733	546 812	588 667
Local Government Equitable Share										
Equitable Share	3	502 849	–	–	61 423	–	61 423	564 272	545 612	587 467
Expanded Public Works Programme Integrated Grant		9 261	–	–	–	–	–	9 261	–	–
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 200	–	–	–	–	–	1 200	1 200	1 200
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–	–	–
Provincial Government:		1 911	–	–	–	–	–	1 911	1 911	1 911
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)	4	1 911	–	–	–	–	–	1 911	1 911	1 911
Tourism Events	5	–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Kwazulu Natal Provincial Planning and Development Commission		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	515 221	–	–	61 423	–	61 423	576 644	548 723	590 578

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

KwaZulu Provincial Gazette allocation have been taken into account

1.4.7 Other revenue

Other revenue will not be adjusted, we are three months into the financial year and it is too early to decide to adjust. other revenue is expected to be **R 900** thousand by the end of the financial year. Other revenue consists of the amount that will be collected during the year such as tender fee, Indonsa hall hire, etc.

1.5 OPERATING EXPENDITURE FRAMEWORK

Following Table is a high level summary of the 2020/2021 Adjusted budget, indicated is the budgeted expenditure by source.

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 08/09/2020											
Description	Ref	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H	
Expenditure By Type											
Employee related costs		223 466	-	-	-	-	2 000	-	2 000	225 466	224 058
Remuneration of councillors		8 350	-	-	-	-	-	-	-	8 350	8 735
Debt impairment		11 000	-	-	-	-	3 723	-	3 723	14 723	11 506
Depreciation & asset impairment		62 886	-	-	-	-	-	-	-	62 886	65 778
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases		23 552	-	-	-	-	-	-	-	23 552	25 346
Other materials		8 590	-	-	-	-	-	(400)	(400)	8 190	8 985
Contracted services		139 217	-	-	-	-	28 269	(800)	27 469	166 686	172 725
Transfers and subsidies		10 852	-	-	-	-	2 950	(50)	2 900	13 752	9 669
Other expenditure		75 949	-	-	-	-	13 481	1 250	14 731	90 680	79 328
Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		563 862	-	-	-	-	50 423	-	50 423	614 285	606 131

Expenditure Classification is important in order to know the types of expenses the municipality incurs. Each line item on the face of financial performance will be explained.

1.5.1 Employee Related Costs

The employee related costs will increase by **R 2 million** in order to cater for shift allowance which was under budgeted.

1.5.2 Councillors Allowances

Councillors allowances will remain the same

1.5.3 Debt impairment

This is the provision for doubtful debts as a result of a non-collection. It has been increased by **R 3.7 million** to **14.7 million** as a result that some customers may not be able to pay due to loss of income from Covid-19

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 will remain the same, **R 23 million** is provided for the purchase of bulk water from the Department of Water and Sanitation and other independent water producers.

1.5.6 Other Materials

Other material has decreased by **R 400 thousand**, due to MSCOA classification, some expenses that were classified as other materials have been allocated in other line items on the face of Financial Performance.

1.5.7 Contracted services

Contracted services have increased by **R 27 million**, funds have allocated and prioritized for contracted services that deal with water provision such as emergency water and maintenance of infrastructure. Contracted services include Outsourced services, Consultants and professional fees, and Contractors.

Under Contracted services – Contractors - the following items have been budgeted for:

Repairs and Maintenance

Buildings

The budgeted amount is for the maintenance of municipal buildings.

Vehicles

The budgeted amount is for the maintenance of municipal vehicles.

Maintenance of Infrastructure

These funds are set aside for the maintenance of water schemes, Reticulation and bulk infrastructure to ensure sustainable water provision.

Operations, 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.

1.5.8 Transfers and subsidies paid

Transfers and subsidies paid have increased by **R 2.9 million** to assist communities through social relief programmes such as poverty relief.

1.5.9 Other expenditure

Other expenditure includes operating cost like advertising, printing and stationery, uniforms and protective clothing etc.

1.5.10 Operating Surplus

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 08/09/2020																
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget					
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H						
Surplus/(Deficit)		10 066	–	–	–	–	11 000	–	11 000	21 066	4 000	5 700				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		444 068	–	–	–	–	–	–	–	444 068	511 733	567 413				
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		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113				
Taxation		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) after taxation		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113				
Attributable to minorities									–	–	–	–				
Surplus/(Deficit) attributable to municipality		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113				
Share of surplus/ (deficit) of associate									–	–	–	–				
Surplus/ (Deficit) for the year		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113				

Table B4 indicates a budget surplus from operating of **R 21 million** together with capital funding of **R 444 million** from grants will be contributed to table B5 to fund the purchase of assets.

1.6 CAPITAL BUDGETING

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 B5 Adjustments Capital Expenditure Budget by vote and funding - 08/09/2020

2020/21 - Table 3: Adjustments Capital Expenditure Budget by Vote and Funding - 06/03/2020												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wisa		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 01 - Council		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Vote 02 - Corporate Services		7 870	-	-	-	-	600	-	600	8 470	-	200
Vote 03 - Finance		1 222	-	-	-	-	5 000	-	5 000	6 222	4 000	5 500
Vote 04 - Community Development		13 175	-	-	-	-	-	-	-	13 175	4 708	4 943
Vote 05 - Planning & Wisa		431 867	-	-	-	-	-	-	-	431 867	507 025	562 470
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	1 900	-	1 900	1 900	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Total Capital Expenditure - Vote		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Capital Expenditure - Functional												
Governance and administration		14 530	-	-	-	-	9 100	-	9 100	23 630	4 000	5 500
Executive and council		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Finance and administration		14 530	-	-	-	-	5 600	-	5 600	20 130	4 000	5 500
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		974	-	-	-	-	-	-	-	974	-	-
Community and social services		974	-	-	-	-	-	-	-	974	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603
Planning and development		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		429 484	-	-	-	-	1 900	-	1 900	431 384	504 510	559 810
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		429 484	-	-	-	-	1 900	-	1 900	431 384	504 510	559 810
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		150	-	-	-	-	-	-	-	150	-	200
Total Capital Expenditure - Functional	3	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Funded by:												
National Government		431 867	-	-	-	-	-	-	-	431 867	507 025	562 470
Provincial Government		13 175	-	-	-	-	-	-	-	13 175	4 708	4 943
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	445 042	-	-	-	-	-	-	-	445 042	511 733	567 413
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9 092	-	-	-	-	11 000	-	11 000	20 092	4 000	5 700
Total Capital Funding		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113

Capital budget is funded 96% by grants as per DORA, 4 % is from internally generated funds. Capital budget funding is as follows: Municipal Infrastructure Grant (MIG), Water Services Infrastructure Grant (WSIG), Regional Bulk Infrastructure Grant (RBIG) and internally generated funds.

Capital Projects Summary

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET 2020/2021	ADJUSTED BUDGET 2021/2122
Grants	445 042 000	445 042 000
Other Assets	9 092 250	20 092 250
Total Operating Expenditure	454 134 250	465 134 250

Projects to be Implemented as per Regional Scheme

Capital Grants and Transfers	
Project Management Unit	11 199 200.00
Usuthu Regional Water Supply Scheme Phase 3	11 770 527.00
Usuthu Regional Water Supply Scheme Phase 2	5 384 361.50
Khambi Regional Water Supply Scheme AfA	8 845 194.00
Hlahlindlela/Mondlo Regional Water Supply Scheme	6 330 505.50
Usuthu Regional Water Supply Scheme Phase 5	24 807 737.00
Nkonjeni Regional Water Supply Scheme Phase 4	21 512 884.00
Simndlangentsha East Water Scheme Ph	12 661 011.00
Simndlangentsha Central Water Scheme Ph 2	12 661 011.00
Mandlakazi Regional Water Supply Scheme Ph 5	12 805 599.00
Zululand Small Regional Water Supply Scheme	12 818 000.00
Simdlangentsha West Ph 3	16 611 218.00
Zululand Rudimentary Ph 5	14 786 636.00
Zululand Sanitation Ph	39 129 105.00
Nkonjeni Regional Water Supply Scheme Ph	12 661 011.00
Regional bulk infrastructure grant	100 000 000.00
Water services infrastructure grant	105 500 000.00
Rural roads asset management system	2 383 000.00
Economic Development (Majomela manufacturing ce	6 613 000.00
Infrastructure- Sport facilities	5 588 000.00
TOTAL	444 068 000.00

Internally funded assets

As part of the assets to be purchased in the financially using the internal source of funds includes:

- IT Infrastructure R4 000 000
- Office bearers' vehicles R3 200 000
- Backup Engine (Airport) R 150 000
- Computers R3 222 250
- Biometric System R1 000 000
- Furniture R 120 000
- Jetting Machine R 400 000
- Plant Machine: TLB R 1 500 000
- Water Meters R 3 000 000
- Heritage Asset R 3 500 000

1.7 ADJUSTED BUDGET TABLES

The following part of budget presentation portrayed below focuses on budget tables as required in terms of regulation 9 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2020/2021 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 - 08/09/2020

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	52 507	-	-	-	-	-	-	-	52 507	54 923	57 449
Investment revenue	5 000	-	-	-	-	-	-	-	5 000	5 230	5 471
Transfers recognised - operational	515 221	-	-	-	-	61 423	-	61 423	576 644	548 723	590 578
Other own revenue	1 200	-	-	-	-	-	-	-	1 200	1 255	1 313
Total Revenue (excluding capital transfers and contributions)	573 928	-	-	-	-	61 423	-	61 423	635 351	610 131	654 811
Employee costs	223 466	-	-	-	-	2 000	-	2 000	225 466	224 058	234 365
Remuneration of councillors	8 350	-	-	-	-	-	-	-	8 350	8 735	9 136
Depreciation & asset impairment	62 886	-	-	-	-	-	-	-	62 886	65 778	68 804
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	32 142	-	-	-	-	-	(400)	(400)	31 742	34 331	35 910
Transfers and grants	10 852	-	-	-	-	2 950	(50)	2 900	13 752	9 669	10 114
Other expenditure	226 166	-	-	-	-	45 473	450	45 923	272 089	263 559	290 780
Total Expenditure	563 862	-	-	-	-	50 423	-	50 423	614 285	606 131	649 111
Surplus/(Deficit)	10 066	-	-	-	-	11 000	-	11 000	21 066	4 000	5 700
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	444 068	-	-	-	-	-	-	-	444 068	511 733	567 413
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) after capital transfers & contributions	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Capital expenditure & funds sources											
Capital expenditure	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Transfers recognised - capital	445 042	-	-	-	-	-	-	-	445 042	511 733	567 413
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 092	-	-	-	-	11 000	-	11 000	20 092	4 000	5 700
Total sources of capital funds	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Financial position											
Total current assets	117 837	-	-	-	-	-	10 277	10 277	128 114	213 895	197 614
Total non current assets	4 624 242	-	-	-	-	11 000	-	11 000	4 635 242	4 805 841	4 983 221
Total current liabilities	138 612	-	-	-	-	-	76 000	76 000	214 612	195 286	193 736
Total non current liabilities	45 000	-	-	-	-	-	-	-	45 000	47 000	49 000
Community wealth/Equity	4 558 467	-	-	-	-	11 000	(65 723)	(54 723)	4 503 744	4 787 119	4 948 213
Cash flows											
Net cash from (used) operating	528 285	-	-	-	-	-	(10 019)	(10 019)	518 265	578 359	641 867
Net cash from (used) investing	(454 834)	-	-	-	-	-	(11 000)	(11 000)	(465 834)	(511 733)	(567 413)
Net cash from (used) financing	(88)	-	-	-	-	-	-	-	(88)	(5)	(5)
Cash/cash equivalents at the year end	99 815	-	-	-	-	-	(34 359)	(34 359)	65 456	155 677	218 634
Cash backing/surplus reconciliation											
Cash and investments available	66 967	-	-	-	-	-	(723)	(723)	66 244	144 184	120 422
Application of cash and investments	(25 934)	-	-	-	-	-	201 821	201 821	175 888	(2 649)	(16 027)
Balance - surplus (shortfall)	92 900	-	-	-	-	-	(202 544)	(202 544)	(109 644)	146 833	136 449
Asset Management											
Asset register summary (WDV)	3 095 642	-	-	-	-	11 000	-	11 000	3 106 642	3 277 241	3 454 621
Depreciation & asset impairment	62 886	-	-	-	-	-	-	-	62 886	65 778	68 804
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	61 930	-	-	-	-	7 000	(340)	6 660	68 590	64 779	67 759
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - 08/09/2020

Standard Description	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		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 Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousands	1, 4												
Revenue - Functional													
Governance and administration		515 837	-	-	-	-	61 423	-	61 423	577 260	553 297	595 451	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		515 837	-	-	-	-	61 423	-	61 423	577 260	553 297	595 451	
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		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603	
Planning and development		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		491 252	-	-	-	-	-	-	-	491 252	559 433	617 259	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		480 113	-	-	-	-	-	-	-	480 113	547 781	605 071	
Waste water management		11 140	-	-	-	-	-	-	-	11 140	11 652	12 188	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	1 017 996	-	-	-	-	61 423	-	61 423	1 079 419	1 121 864	1 222 224	
Expenditure - Functional													
Governance and administration		247 966	-	-	-	-	25 886	-	25 886	273 852	255 543	267 243	
Executive and council		36 873	-	-	-	-	5 619	-	5 619	42 492	38 569	40 343	
Finance and administration		211 093	-	-	-	-	20 267	-	20 267	231 360	216 974	226 899	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		22 844	-	-	-	-	-	-	-	22 844	24 826	25 880	
Community and social services		11 158	-	-	-	-	-	-	-	11 158	12 602	13 094	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		11 686	-	-	-	-	-	-	-	11 686	12 224	12 786	
Economic and environmental services		20 502	-	-	-	-	10	-	10	20 512	21 445	22 431	
Planning and development		20 502	-	-	-	-	10	-	10	20 512	21 445	22 431	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		264 596	-	-	-	-	24 527	-	24 527	289 123	295 997	324 854	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		260 968	-	-	-	-	24 527	-	24 527	285 495	292 202	320 884	
Waste water management		3 628	-	-	-	-	-	-	-	3 628	3 795	3 970	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		7 954	-	-	-	-	-	-	-	7 954	8 320	8 703	
Total Expenditure - Functional	3	563 862	-	-	-	-	50 423	-	50 423	614 285	606 131	649 111	
Surplus/ (Deficit) for the year		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113	

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 areas 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) - 08/09/2020

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		400	-	-	-	-	-	-	-	400	418	438
Vote 03 - Finance		509 849	-	-	-	-	61 423	-	61 423	571 272	552 879	595 013
Vote 04 - Community Development		14 112	-	-	-	-	-	-	-	14 112	6 619	6 854
Vote 05 - Planning & Wsa		441 128	-	-	-	-	-	-	-	441 128	507 025	562 470
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		41 368	-	-	-	-	-	-	-	41 368	43 271	45 261
Vote 09 - Waste Water		11 140	-	-	-	-	-	-	-	11 140	11 652	12 188
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 017 996	-	-	-	-	61 423	-	61 423	1 079 419	1 121 864	1 222 224
Expenditure by Vote	1											
Vote 01 - Council		36 873	-	-	-	-	5 619	-	5 619	42 492	38 569	40 343
Vote 02 - Corporate Services		76 116	-	-	-	-	13 800	(669)	13 131	89 247	77 526	81 092
Vote 03 - Finance		132 382	-	-	-	-	5 167	-	5 167	137 549	138 416	144 728
Vote 04 - Community Development		42 919	-	-	-	-	1 300	669	1 969	44 887	44 142	46 085
Vote 05 - Planning & Wsa		29 958	-	-	-	-	10	-	10	29 968	31 336	32 778
Vote 06 - Technical Services		1 926	-	-	-	-	-	-	-	1 926	2 014	2 107
Vote 07 - Water Purification		37 554	-	-	-	-	-	-	-	37 554	39 281	41 088
Vote 08 - Water Distribution		202 507	-	-	-	-	24 527	-	24 527	227 034	231 051	256 920
Vote 09 - Waste Water		3 628	-	-	-	-	-	-	-	3 628	3 795	3 970
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	563 862	-	-	-	-	50 423	-	50 423	614 285	606 131	649 111
Surplus/ (Deficit) for the year	2	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113

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) - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	1	A		B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	41 368	–	–	–	–	–	–	–	41 368	43 271	45 261
Service charges - sanitation revenue	2	11 140	–	–	–	–	–	–	–	11 140	11 652	12 188
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		200	–	–	–	–	–	–	–	200	209	219
Interest earned - external investments		5 000	–	–	–	–	–	–	–	5 000	5 230	5 471
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		100	–	–	–	–	–	–	–	100	105	109
Licences and permits		–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		515 221	–	–	–	–	61 423	–	61 423	576 644	548 723	590 578
Other revenue	2	900	–	–	–	–	–	–	–	900	941	985
Gains		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		573 928	–	–	–	–	61 423	–	61 423	635 351	610 131	654 811
Expenditure By Type												
Employee related costs		223 466	–	–	–	–	2 000	–	2 000	225 466	224 058	234 365
Remuneration of councillors		8 350	–	–	–	–	–	–	–	8 350	8 735	9 136
Debt impairment		11 000	–	–	–	–	3 723	–	3 723	14 723	11 506	12 035
Depreciation & asset impairment		62 886	–	–	–	–	–	–	–	62 886	65 778	68 804
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		23 552	–	–	–	–	–	–	–	23 552	25 346	26 512
Other materials		8 590	–	–	–	–	–	(400)	(400)	8 190	8 985	9 398
Contracted services		139 217	–	–	–	–	28 269	(800)	27 469	166 686	172 725	195 866
Transfers and subsidies		10 852	–	–	–	–	2 950	(50)	2 900	13 752	9 669	10 114
Other expenditure		75 949	–	–	–	–	13 481	1 250	14 731	90 680	79 328	82 889
Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		563 862	–	–	–	–	50 423	–	50 423	614 285	606 131	649 111
Surplus/(Deficit)		10 066	–	–	–	–	11 000	–	11 000	21 066	4 000	5 700
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		444 068	–	–	–	–	–	–	–	444 068	511 733	567 413
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		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113
Taxation		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113

MBRR 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.

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 01 - Council		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Vote 02 - Corporate Services		7 870	-	-	-	-	600	-	600	8 470	-	200
Vote 03 - Finance		1 222	-	-	-	-	5 000	-	5 000	6 222	4 000	5 500
Vote 04 - Community Development		13 175	-	-	-	-	-	-	-	13 175	4 708	4 943
Vote 05 - Planning & Wsa		431 867	-	-	-	-	-	-	-	431 867	507 025	562 470
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	1 900	-	1 900	1 900	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Total Capital Expenditure - Vote		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Capital Expenditure - Functional												
Governance and administration		14 530	-	-	-	-	9 100	-	9 100	23 630	4 000	5 500
Executive and council		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Finance and administration		14 530	-	-	-	-	5 600	-	5 600	20 130	4 000	5 500
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		974	-	-	-	-	-	-	-	974	-	-
Community and social services		974	-	-	-	-	-	-	-	974	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603
Planning and development		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		429 484	-	-	-	-	1 900	-	1 900	431 384	504 510	559 810
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		429 484	-	-	-	-	1 900	-	1 900	431 384	504 510	559 810
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		150	-	-	-	-	-	-	-	150	-	200
Total Capital Expenditure - Functional	3	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Funded by:												
National Government		431 867	-	-	-	-	-	-	-	431 867	507 025	562 470
Provincial Government		13 175	-	-	-	-	-	-	-	13 175	4 708	4 943
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	445 042	-	-	-	-	-	-	-	445 042	511 733	567 413
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9 092	-	-	-	-	11 000	-	11 000	20 092	4 000	5 700
Total Capital Funding		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113

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 - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		66 967	-	-	-	-	-	(723)	(723)	66 244	144 184	120 422
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	35 404	-	-	-	-	-	0	0	35 404	42 027	48 498
Other debtors		11 467	-	-	-	-	-	11 000	11 000	22 467	23 467	24 467
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		4 000	-	-	-	-	-	-	-	4 000	4 217	4 227
Total current assets		117 837	-	-	-	-	-	10 277	10 277	128 114	213 895	197 614
Non current assets												
Long-term receivables		14 300	-	-	-	-	-	-	-	14 300	14 300	14 300
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	4 608 942	-	-	-	-	7 500	(220)	7 280	4 616 222	4 791 541	4 968 921
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		1 000	-	-	-	-	-	220	220	1 220	-	-
Other non-current assets		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Total non current assets		4 624 242	-	-	-	-	11 000	-	11 000	4 635 242	4 805 841	4 983 221
TOTAL ASSETS		4 742 079	-	-	-	-	11 000	10 277	21 277	4 763 356	5 019 736	5 180 835
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		3 612	-	-	-	-	-	-	-	3 612	3 617	3 622
Trade and other payables		120 000	-	-	-	-	-	91 000	91 000	211 000	191 669	190 114
Provisions		15 000	-	-	-	-	-	(15 000)	(15 000)	-	-	-
Total current liabilities		138 612	-	-	-	-	-	76 000	76 000	214 612	195 286	193 736
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	45 000	-	-	-	-	-	-	-	45 000	47 000	49 000
Total non current liabilities		45 000	-	-	-	-	-	-	-	45 000	47 000	49 000
TOTAL LIABILITIES		183 612	-	-	-	-	-	76 000	76 000	259 612	242 286	242 736
NET ASSETS	2	4 558 467	-	-	-	-	11 000	(65 723)	(54 723)	4 503 744	4 777 450	4 938 099
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 558 467	-	-	-	-	11 000	(65 723)	(54 723)	4 503 744	4 787 119	4 948 213
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4 558 467	-	-	-	-	11 000	(65 723)	(54 723)	4 503 744	4 787 119	4 948 213

MBRR 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 SB2 is providing a detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Cash & Overdraft
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions
- Debt impairment

The financial position determines whether the Municipality will be able to generate enough revenue from its assets in order to service its liabilities and maintain its operations. Below each line item on the face of Financial position will be explained.

Current Assets

1.7.1.1 Cash

Cash at the end of the financial year is expected to be **R 66 million** at the end of the financial year, the cash surplus is due to cash outflow relief from non-cash items such as depreciation and debt impairment

1.7.1.2 Consumer debtors

Consumer debtors include debtors from water and sanitation services, and expected balance at the end of the financial year is **R 35 million**

Consumer debtors are calculated as follows:

Opening balance (Actual June balance)	R 132 356 378
Current year billing	R 52 000 000
Collection	(R 26 129 834)
Closing balance	R 148 693 166
Provision	(R 122 823 000)
Debtors Balance	R 35 403 544

1.7.1.3 Other debtors

Other debtors consist of VAT assumed to be receivable by the end of the financial year, the expected balance at the end of the financial year is **R 22 million**

Other debtors are calculated as follows:

VAT receivable at the end of the year	R 20 466 623
Other receivables from non-exchange	<u>R 2 000 000</u>
	R 22 466 623

1.7.1.4 Inventory

The inventory is assumed to be **R 4 million** by the end of the financial year.

Non-Current Assets

1.7.1.5 Long term receivables

The long-term receivables consist of Eskom account Deposits and are expected to be **R 14.3 million** by the end of the financial year. As the Municipalities infrastructure program continues, new connections are expected to be made and municipality will have to pay deposits to Eskom.

1.7.1.6 Property plant and equipment

Property plant and equipment includes capital acquisition from table A5, and the carrying amount of all asset owned by the municipality, total expected balance at the end of the financial year is **R 4.6 billion**

1.7.1.7 Intangible

Intangible includes capital acquisition from table A5

Current Liabilities

1.7.1.8 Consumer deposits

Consumer deposits are deposit amounts of customers that have accounts with the municipality, the expected balance at the end of the financial year is **R 3.6 million**

1.7.1.9 Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. Trade and other payables increased by R 91 million based on the 19/20 draft Annual financial statements (AFS), bringing the balance of creditors to the amount of **R 211 million**. This significant increase in creditors has a significant impact on the funding position of the Municipality.

R 211 million includes amount held for retention purposes, current provisions, and creditors.

Calculation of Trade and other payables are calculated as follows

Opening balance (actual balance as at June 2020)	R 211 000 000
Year-end payments	(R 128 000 000)
DWS	(R 8 400 000)
Retention	(10 000 000)
Purchases, provisions	R 117 400 000
Closing balance as at 30 June 2021	<u>R 182 000 000</u>

As part of the balance of **R 211 million**, Retention held is **R 50 million** as per 19/20 draft Annual Financial Statements (AFS) which less than **R 10 million** will be released in the current year 20/21, current provisions of **R 15 million** include leave provision which will not all be payed in the current year. The Municipality acknowledges that reserves need to be created for such funds.

1.7.1.10 Provisions

Current provisions have been removed since they are already included under Trade and other payables

1.7.1.11 Accumulated surplus

Accumulated surplus is the net worth of the Municipality, sitting at **R 4.5 billion**

DC26 Zululand - Table B7 Adjustments Budget Cash Flows - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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								26 130	26 130	26 130		
Other revenue		128 130						(128 130)	(128 130)		130 000	132 000
Transfers and Subsidies - Operational	1	515 221						61 423	61 423	576 644	548 723	590 578
Transfers and Subsidies - Capital	1	444 068								444 068	511 733	567 413
Interest		5 000								5 000	5 230	5 471
Dividends												
Payments												
Suppliers and employees		(564 134)						44 410	44 410	(519 725)	(617 327)	(653 594)
Finance charges												
Transfers and Grants	1							(13 852)	(13 852)	(13 852)		
NET CASH FROM/(USED) OPERATING ACTIVITIES		528 285						(10 019)	(10 019)	518 265	578 359	641 867
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables		(700)										
Decrease (increase) in non-current investments												
Payments												
Capital assets		(454 134)						(11 000)	(11 000)	(465 134)	(511 733)	(567 413)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(454 834)						(11 000)	(11 000)	(465 134)	(511 733)	(567 413)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits		(88)									(5)	(5)
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES		(88)									(5)	(5)
NET INCREASE/ (DECREASE) IN CASH HELD		73 362						(21 019)	(21 019)	53 131	66 621	74 449
Cash/cash equivalents at the year begin:	2	26 452						(13 339)	(13 339)	13 113	89 056	144 184
Cash/cash equivalents at the year end:	2	99 815						(34 359)	(34 359)	66 244	155 677	218 634

MBRR Table B7 - Budgeted Cash Flow Statement

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

Cashflow from Operating Activities

Receipts

1.7.2.1 Service charges

The **R 26 million** on service charges is based on the 50% collection rate, the collection rate is based on previous years collection. In the original budget the **R 26 million** was sitting under other revenue and has been reclassified correctly to reflect as service charges.

The municipality will also take the following initiatives to boost our collection rate:

- The municipality is not only collecting the current billing but also the debtors from previous financial years.
- The municipality has a revised revenue enhancement strategy
- The municipality has an external debt collector to assist with 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

1.7.2.2 Other Revenue

The **R 1.2 million** on other revenue includes receipts from tender fees, hall hiring, fines and forfeits and office space rental receipts. Other revenue has decreased by **R 127 million**, which was a reclassification of service charges and vat refund which was included as other revenue in the original budget

1.7.2.3 Transfers and subsidies – Operational

Transfers and subsidies - Operational are expected to be received as per DoRA, an additional equitable share allocation of **R 61 million** has been made and is expected to be received.

1.7.2.4 Transfers and subsidies – Capital

Transfers and subsidies - Capital are expected to be received as per DoRA

1.7.2.5 Interest

Interest on investment of **R 5 million** is based on previous year interest income, the interest includes interest on investments made and interest on bank balance.

Payments

1.7.2.5 Suppliers and employees

The municipality is expecting to spend 100% of what has been budgeted on 2020-2021 Table B4, but excluding non-cash items such as depreciation and debt impairment. After correcting payments to suppliers and employees (only to include current year payments, & exclude payment to creditors accumulated in previous years, to allow for table B8-working capital reconciliation) a total amount of **R 519 million** will be paid.

1.7.2.6 Transfers and grants paid

Transfers and grants are expected to be 100% spent, an amount of **R 13 million** will be paid by the end of the financial year.

Cashflow from Investing activities

Receipts

1.7.2.7 Non-current receivables

VAT Refund from SARS is projected at an amount of **R 94 million**, this refund is added under **Cashflow from Investing Activities - Decrease (increase) other non-current receivables** as per Provincial & National treasury directive.

Payments

1.7.2.8 Capital Assets

The capital budget is expected to be 100% spent by the end of the financial year, **R 465 134 000**

1.7.2.9 Cash and cash equivalents at the end

Cash and cash equivalents are expected to be **R 66 million** and this is what is available to apply on working capital on table A8

DC26 Zululand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 08/09/2020

Description		Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
			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 and investments available													
Cash/cash equivalents at the year end	1	99 815	–	–	–	–	–	(34 359)	(34 359)	65 456	155 677	218 634	
Other current investments > 90 days		(32 848)	–	–	–	–	–	33 636	33 636	788	(11 492)	(98 211)	
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–	
Cash and investments available:		66 967	–	–	–	–	–	(723)	(723)	66 244	144 184	120 422	
Applications of cash and investments													
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–	
Unspent borrowing													
Statutory requirements													
Other working capital requirements	2	(25 934)	–	–	–	–	–	201 821	201 821	175 888	(2 649)	(16 027)	
Other provisions													
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–	
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	–	
Total Application of cash and investments:		(25 934)	–	–	–	–	–	201 821	201 821	175 888	(2 649)	(16 027)	
Surplus(shortfall)		92 900	–	–	–	–	–	(202 544)	(202 544)	(109 644)	146 833	136 449	

MBRR 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

Table B8 shows that the 2020/2021 First Adjusted budget is unfunded, the cause of the unfunded position is that the municipality has a large volume of creditors accumulated from previous financial years. The Municipality has created a Budget funding plan showing an improving funding position starting from 2021/2022 budget, the budget funding plan has been tabled and adopted by council.

DC26 Zululand - Table B9 Asset Management - 08/09/2020

Description	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousands		A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113	
Roads Infrastructure		2 383	–	–	–	–	–	–	–	2 383	2 515	2 660	
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–	
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–	
Water Supply Infrastructure		384 687	–	–	–	–	3 000	–	3 000	387 687	504 510	559 810	
Sanitation Infrastructure		44 797	–	–	–	–	–	–	–	44 797	–	–	
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–	
Infrastructure		431 867	–	–	–	–	3 000	–	3 000	434 867	507 025	562 470	
Community Facilities		6 613	–	–	–	–	–	–	–	6 613	4 708	4 943	
Sport and Recreation Facilities		5 588	–	–	–	–	–	–	–	5 588	–	–	
Community Assets		12 201	–	–	–	–	–	–	–	12 201	4 708	4 943	
Heritage Assets		–	–	–	–	–	3 500	–	3 500	3 500	–	–	
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	–	–	–	–	
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	–	–	–	–	
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–	
Servitudes		–	–	–	–	–	–	–	–	–	–	–	
Licences and Rights		1 000	–	–	–	–	–	220	220	1 220	–	–	
Intangible Assets		1 000	–	–	–	–	–	220	220	1 220	–	–	
Computer Equipment		5 222	–	–	–	–	2 000	(220)	1 780	7 002	4 000	5 500	
Furniture and Office Equipment		120	–	–	–	–	–	–	–	120	–	–	
Machinery and Equipment		1 124	–	–	–	–	1 900	–	1 900	3 024	–	200	
Transport Assets		2 600	–	–	–	–	600	–	600	3 200	–	–	
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		–	–	–	–	–	–	–	–	–	–	–	

DC26 Zululand - Table B9 Asset Management - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted		
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
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		-	-	-	-	-	-	-	-	-	-	-
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	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Roads Infrastructure		2 383	-	-	-	-	-	-	-	2 383	2 515	2 660
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		384 687	-	-	-	-	3 000	-	3 000	387 687	504 510	559 810
Sanitation Infrastructure		44 797	-	-	-	-	-	-	-	44 797	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		431 867	-	-	-	-	3 000	-	3 000	434 867	507 025	562 470
Community Facilities		6 613	-	-	-	-	-	-	-	6 613	4 708	4 943
Sport and Recreation Facilities		5 588	-	-	-	-	-	-	-	5 588	-	-
Community Assets		12 201	-	-	-	-	-	-	-	12 201	4 708	4 943
Heritage Assets		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 000	-	-	-	-	-	220	220	1 220	-	-
Intangible Assets		1 000	-	-	-	-	-	220	220	1 220	-	-
Computer Equipment		5 222	-	-	-	-	2 000	(220)	1 780	7 002	4 000	5 500
Furniture and Office Equipment		120	-	-	-	-	-	-	-	120	-	-
Machinery and Equipment		1 124	-	-	-	-	1 900	-	1 900	3 024	-	200
Transport Assets		2 600	-	-	-	-	600	-	600	3 200	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 095 642	-	-	-	-	11 000	-	11 000	3 106 642	3 277 241	3 454 621
Roads Infrastructure		2 383	-	-	-	-	-	-	-	2 383	2 515	2 660
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		384 687	-	-	-	-	3 000	-	3 000	387 687	504 510	559 810
Sanitation Infrastructure		44 797	-	-	-	-	-	-	-	44 797	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		431 867	-	-	-	-	3 000	-	3 000	434 867	507 025	562 470
Community Assets		12 201	-	-	-	-	-	-	-	12 201	4 708	4 943
Heritage Assets		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 641 508	-	-	-	-	-	-	-	2 641 508	2 761 508	2 881 508
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		1 000	-	-	-	-	-	220	220	1 220	-	-

DC26 Zululand - Table B9 Asset Management - 08/09/2020												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Computer Equipment		5 222	–	–	–	–	2 000	(220)	1 780	7 002	4 000	5 500
Furniture and Office Equipment		120	–	–	–	–	–	–	–	120	–	–
Machinery and Equipment		1 124	–	–	–	–	1 900	–	1 900	3 024	–	200
Transport Assets		2 600	–	–	–	–	600	–	600	3 200	–	–
Land												
Zoo's, Marine and Non-biological Animals												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 095 642	–	–	–	–	11 000	–	11 000	3 106 642	3 277 241	3 454 621
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		62 886	–	–	–	–	–	–	–	62 886	65 778	68 804
Repairs and Maintenance by asset class	3	61 930	–	–	–	–	7 000	(340)	6 660	68 590	64 779	67 759
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		57 000	–	–	–	–	4 500	(340)	4 160	61 160	59 622	62 365
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		57 000	–	–	–	–	4 500	(340)	4 160	61 160	59 622	62 365
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		2 500	–	–	–	–	1 500	800	2 300	4 800	2 615	2 735
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		2 500	–	–	–	–	1 500	800	2 300	4 800	2 615	2 735
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		900	–	–	–	–	–	(800)	(800)	100	941	985
Furniture and Office Equipment		100	–	–	–	–	–	–	–	100	105	109
Machinery and Equipment		430	–	–	–	–	–	–	–	430	450	470
Transport Assets		1 000	–	–	–	–	1 000	–	1 000	2 000	1 046	1 094
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		124 816	–	–	–	–	7 000	(340)	6 660	131 476	130 557	136 563
Renewal and upgrading of Existing Assets as % of total capex		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		2.0%	0.0%							2.2%	2.0%	2.0%
Renewal and upgrading and R&M as a % of PPE		2.0%	0.0%							2.2%	2.0%	2.0%

MBRR Table B9 - Asset Management

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 - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	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)		-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (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		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-	-	-

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 2020/2021. 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.

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 2021/2022 budget cycle was approved by Council before 31 August 2020, 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 2019 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 2020/2021), 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 has been adjusted; Councillors Allowance remained the same.

General expenditure

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

No adjustments have been made, it is assumed that amount as per original budget will be enough for the whole year.

Depreciation and Asset impairment

The Budget for depreciation and asset impairment will remain the same.

Contracted services

Contracted services has increased, it includes items like Outsourced services, Consultants and professional fees, and Contractors. The increase is due to the allocation of additional funds from equitable share and allocated to mostly contracted services that deal with the provision of water such as delivering of portable water.

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 budget.

mSCOA budgeting

A considerable amount is set aside to assist when MSCOA developments arise.

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 50%. Adequate provision is made for non-recovery.

It is assumed that in 2021/2122 and 2122/2223 the collection will be 55% and 60% respectively.

Sale of water and sewerage fees

It is assumed ghat billing will progress as initially budgeted and no material variance will surface.

Interest on investments

The interest on investment is estimated to remain constant meet the original budget target.

Rental facilities

The budget is estimated to is estimated to remain constant meet the original budget target.

Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as tender fees, indonsa hall hire, fines, clearance certificates.

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 2020/2021 financial year.

FINANCIAL POSITION

Property Plant and Equipment

It is assumed that looking at our current funding there will be an addition to PPE.

Transfers and grants – capital

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

Cash flow

It is assumed that all sources of revenue included on the cashflow will be receipted 100%, included on cashflow amounts is VAT refunds from SARS which will assist the municipality in addressing payables backlog.

2.5. OVERVIEW OF BUDGET FUNDING

SUMMARY

The operating budget for 2020/2021 will be financed as follows:

SOURCE OF REVENUE	APPROVED BUDGET 2020/2021	ADJUSTED BUDGET 2021/2122
Local Government Equitable Share	502 849 000	564 272 000
Finance Management Grant	1 200 000	1 200 000
EPWP Incentive Grant	9 261 000	9 261 000
Art centre Subsidies (Indonsa Grant)	1 911 000	1 911 000
Service charges - water revenue	41 367 699	41 367 699
Service charges - sanitation revenue	11 139 746	11 139 746
Interest earned - external investments	5 000 000	5 000 000
Other revenue	900 000	900 000
Total Operating Revenue	573 628 445.00	635 051 445.00

The capital budget for 2020/2021 will be financed as follows:

CAPITAL EXPENDITURE BY SOURCE	APPROVED BUDGET 2020/2021	ADJUSTED BUDGET 2021/2122
Grants	445 042 000	445 042 000
Other Assets	9 092 250	20 092 250
Total Operating Expenditure	454 134 250	465 134 250

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 - 08/09/2020

Summary of remuneration	Ref	Budget Year 2020/21									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		–	–			–		–	–	–	
Pension and UIF Contributions		448	–			–		–	–	448	0.0%
Medical Aid Contributions		267	–			–		–	–	267	0.0%
Motor Vehicle Allowance		1 818	–			–		–	–	1 818	0.0%
Cellphone Allowance		653	–			–		–	–	653	
Housing Allowances		–	–			–		–	–	–	
Other benefits and allowances		5 164	–			–		–	–	5 164	
Sub Total - Councillors		8 350	–			–		–	–	8 350	0.0%
% increase			(0)							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		6 442	–	–		–		–	–	6 442	0.0%
Pension and UIF Contributions		64	–	–		–		–	–	64	0.0%
Medical Aid Contributions		144	–	–		–		–	–	144	0.0%
Overtime		–	–	–		–		–	–	–	
Performance Bonus		–	–	–		–		–	–	–	
Motor Vehicle Allowance		1 559	–	–		–		–	–	1 559	0.0%
Cellphone Allowance		68	–	–		–		–	–	68	0.0%
Housing Allowances		–	–	–		–		–	–	–	
Other benefits and allowances		264	–	–		–		–	–	264	
Payments in lieu of leave		–	–	–		–		–	–	–	
Long service awards		–	–	–		–		–	–	–	
Post-retirement benefit obligations		–	–	–		–		–	–	–	
Sub Total - Senior Managers of Municipality	5	8 541	–	–		–		–	–	8 541	0.0%
% increase			(0)							–	
Other Municipal Staff											
Basic Salaries and Wages		151 005	–	–	–	–	–	–	–	151 005	0.0%
Pension and UIF Contributions		19 733	–	–	–	–	–	–	–	19 733	0.0%
Medical Aid Contributions		11 488	–	–	–	–	–	–	–	11 488	0.0%
Overtime		–	–	–	–	–	–	–	–	–	
Performance Bonus		10 851	–	–	–	–	–	–	–	10 851	
Motor Vehicle Allowance		6 425	–	–	–	–	–	–	–	6 425	0.0%
Cellphone Allowance		517	–	–	–	–	–	–	–	517	0.0%
Housing Allowances		1 164	–	–	–	–	–	–	–	1 164	
Other benefits and allowances		9 042	–	–	–	–	2 000	–	2 000	11 042	
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	
Long service awards		–	–	–	–	–	–	–	–	–	
Post-retirement benefit obligations		4 700	–	–	–	–	–	–	–	4 700	0.0%
Sub Total - Other Municipal Staff	5	214 925	–	–	–	–	2 000	–	2 000	216 925	0.9%
% increase											
Total Parent Municipality		231 817	–	–	–	–	2 000	–	2 000	233 817	0.9%

Councillors R 8 350 000

Senior Managers R 8 541 000

All other staff R 216 925 000

Number of Councillors 36

Senior Managers 4 permanent and 2 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 2019-2020 annual report process is on-going and an oversight report is due to be tabled before the end of March 2021

2.11 Table B10 Basic service delivery measurements

The information in the B10 is provided or taken from the municipality WSDP for 2020/2021. 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.

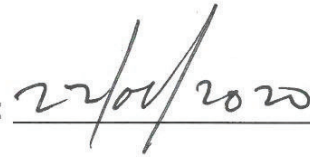
QUALITY CERTIFICATE

I, S.P. Mosia, Acting 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 S.P. Mosia
Acting Municipal Manager
Zululand District Municipality (DC26)

Date:



ADJUSTMENT BUDGET B-SCHEDULE

Municipal adjustments budgets & supporting tables

mSCOA Version 6.4

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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

MTREF:

Budget Year: 2020/21

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

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[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Council	Vote 01	Council	
Vote 02 - Corporate Services	01.1	Council	01.1 - Council
Vote 03 - Finance	01.2	Municipal Manager Administration	01.2 - Municipal Manager Administration
Vote 04 - Community Development	01.3	Office Of The Speaker	01.3 - Office Of The Speaker
Vote 05 - Planning & Wsa	Vote 02	Corporate Services	
Vote 06 - Technical Services	02.1	Corporate Services Administration	02.1 - Corporate Services Administration
Vote 07 - Water Purification	02.2	Human Resources	02.2 - Human Resources
Vote 08 - Water Distribution	02.3	Airport	02.3 - Airport
Vote 09 - Waste Water	02.4	Disaster Management	02.4 - Disaster Management
Vote 10 - .	Vote 03	Finance	
Vote 11 - .	03.1	Financial Services Administration	03.1 - Financial Services Administration
Vote 12 - .	03.2	Budget & Treasury Office	03.2 - Budget & Treasury Office
Vote 13 - .	03.3	Budget & Treasury Office	03.3 - Budget & Treasury Office
Vote 14 - *	Vote 04	Community Development	
Vote 15 - Other	04.1	Community & Social Serv. Administration	04.1 - Community & Social Serv. Administration
	04.2	Indonsa	04.2 - Indonsa
	04.3	Municipal Health	04.3 - Municipal Health
	04.4	Tourism	04.4 - Tourism
	04.5	Local Economic Development	04.5 - Local Economic Development
	04.6	Community Development	04.6 - Community Development
	04.7	Disaster Management	04.7 - Disaster Management
	Vote 05	Planning & Wsa	
	05.1	Planning Administration	05.1 - Planning Administration
	05.2	Wsa Administration	05.2 - Wsa Administration
	05.3	Project Management	05.3 - Project Management
	Vote 06	Technical Services	
	06.1	Project Management Unit	06.1 - Project Management Unit
	Vote 07	Water Purification	
	07.1	Water Purification - Abaqulus	07.1 - Water Purification - Abaqulus
	07.2	Water Purification - Edumba	07.2 - Water Purification - Edumba
	07.3	Water Purification - Nongoma	07.3 - Water Purification - Nongoma
	07.4	Water Purification - Pongola	07.4 - Water Purification - Pongola
	07.5	Water Purification - Ulundi	07.5 - Water Purification - Ulundi
	Vote 08	Water Distribution	
	08.1	Water Distribution Abaqulusi Wsq	08.1 - Water Distribution Abaqulusi Wsq
	08.2	Water Distribution Endume Wsq	08.2 - Water Distribution Endume Wsq
	08.3	Water Distribution Nongoma Wsq	08.3 - Water Distribution Nongoma Wsq
	08.4	Water Distribution Pongola Wsq	08.4 - Water Distribution Pongola Wsq
	08.5	Water Distribution Ulundi Wsq	08.5 - Water Distribution Ulundi Wsq
	08.6	Water Distribution Zululand Wsq	08.6 - Water Distribution Zululand Wsq
	Vote 09	Waste Water	
	09.1	Waste Water Abaqulusi Sanitator	09.1 - Waste Water Abaqulusi Sanitator
	09.2	Waste Water Endume Sanitator	09.2 - Waste Water Endume Sanitator
	09.3	Waste Water Nongoma Sanitator	09.3 - Waste Water Nongoma Sanitator
	09.4	Waste Water Pongola Sanitator	09.4 - Waste Water Pongola Sanitator
	09.5	Waste Water Ulundi Sanitator	09.5 - Waste Water Ulundi Sanitator
	Vote 10	.	
	Vote 11	.	
	Vote 12	.	
	Vote 13	.	
	13.1	Electricity Reporting Function	13.1 - Electricity Reporting Function
	Vote 14	*	
	Vote 15	Other	

DC26 Zululand - Contact Information

A. GENERAL INFORMATION

Municipality	DC26 Zululand
Grade	5
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:	
ID Number	5711035799086
Title	Mr
Name	B.J Mncwango
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

Secretary/PA to the Speaker:	
ID Number	6506290407089
Title	Ms
Name	Hlengiwe Shandu
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

Mayor/Executive Mayor:	
ID Number	8106125411089
Title	Mr
Name	T.D Buthelezi
Telephone number	035 874 5502
Cell number	0785007000
Fax number	035 874 5589
E-mail address	dsmhlongo@zululand.org.za

Secretary/PA to the Mayor/Executive Mayor:	
ID Number	8406226155084
Title	Mr
Name	Sipho Derick Mhlongo
Telephone number	035 874 5502
Cell number	073 496 0555
Fax number	035 874 5589
E-mail address	dsmhlongo@zululand.org.za

Deputy Mayor/Executive Mayor:	
ID Number	5911170732088
Title	Mrs
Name	MM Kunene
Telephone number	035 874 5504
Cell number	072 544 4198
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	6506290407089
Title	Ms
Name	Hlengiwe Mbatha
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	7212135329088
Title	Mr
Name	S.P. Mosia
Telephone number	0358745500
Cell number	0766744587
Fax number	035 874 5589
E-mail address	smosia@zululand.org.za

Secretary/PA to the Municipal Manager:	
ID Number	9502100481080
Title	Miss
Name	Slindile Ntuli
Telephone number	035 874 5503
Cell number	0790127390
Fax number	035 874 5589
E-mail address	szsntuli@zululand.org.za

Chief Financial Officer	
ID Number	6910275328080

Secretary/PA to the Chief Financial Officer	
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	nlongwa@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	Lungisani 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 - 08/09/2020

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	52 507	-	-	-	-	-	-	-	52 507	54 923	57 449
Investment revenue	5 000	-	-	-	-	-	-	-	5 000	5 230	5 471
Transfers recognised - operational	515 221	-	-	-	-	61 423	-	61 423	576 644	548 723	590 578
Other own revenue	1 200	-	-	-	-	-	-	-	1 200	1 255	1 313
Total Revenue (excluding capital transfers and contributions)	573 928	-	-	-	-	61 423	-	61 423	635 351	610 131	654 811
Employee costs	223 466	-	-	-	-	2 000	-	2 000	225 466	224 058	234 365
Remuneration of councillors	8 350	-	-	-	-	-	-	-	8 350	8 735	9 136
Depreciation & asset impairment	62 886	-	-	-	-	-	-	-	62 886	65 778	68 804
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	32 142	-	-	-	-	-	(400)	(400)	31 742	34 331	35 910
Transfers and grants	10 852	-	-	-	-	2 950	(50)	2 900	13 752	9 669	10 114
Other expenditure	226 166	-	-	-	-	45 473	450	45 923	272 089	263 559	290 780
Total Expenditure	563 862	-	-	-	-	50 423	-	50 423	614 285	606 131	649 111
Surplus/(Deficit)	10 066	-	-	-	-	11 000	-	11 000	21 066	4 000	5 700
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	444 068	-	-	-	-	-	-	-	444 068	511 733	567 413
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) after capital transfers & contributions	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Capital expenditure & funds sources											
Capital expenditure	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Transfers recognised - capital	445 042	-	-	-	-	-	-	-	445 042	511 733	567 413
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 092	-	-	-	-	11 000	-	11 000	20 092	4 000	5 700
Total sources of capital funds	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Financial position											
Total current assets	117 837	-	-	-	-	-	10 189	10 189	128 026	213 895	197 614
Total non current assets	4 624 242	-	-	-	-	11 000	-	11 000	4 635 242	4 805 841	4 983 221
Total current liabilities	138 612	-	-	-	-	-	76 000	76 000	214 612	195 286	193 736
Total non current liabilities	45 000	-	-	-	-	-	-	-	45 000	47 000	49 000
Community wealth/Equity	4 558 467	-	-	-	-	11 000	(65 811)	(54 811)	4 503 656	4 787 119	4 948 213
Cash flows											
Net cash from (used) operating	528 285	-	-	-	-	-	(10 019)	(10 019)	518 265	578 359	641 867
Net cash from (used) investing	(454 834)	-	-	-	-	-	(11 000)	(11 000)	(465 834)	(511 733)	(567 413)
Net cash from (used) financing	88	-	-	-	-	-	-	-	88	(5)	(5)
Cash/cash equivalents at the year end	99 991	-	-	-	-	-	(34 359)	(34 359)	65 632	155 677	218 634
Cash backing/surplus reconciliation											
Cash and investments available	66 967	-	-	-	-	-	(811)	(811)	66 156	144 184	120 422
Application of cash and investments	(25 934)	-	-	-	-	-	201 821	201 821	175 888	(2 649)	(16 027)
Balance - surplus (shortfall)	92 900	-	(shortfall)	-	-	-	(202 632)	(202 632)	(109 731)	146 833	136 449
Asset Management											
Asset register summary (WDV)	3 095 642	-	-	-	-	11 000	-	11 000	3 106 642	3 277 241	3 454 621
Depreciation & asset impairment	62 886	-	-	-	-	-	-	-	62 886	65 778	68 804
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	61 930	-	-	-	-	7 000	(340)	6 660	68 590	64 779	67 759
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
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) - 08/09/2020

Standard Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		515 837	–	–	–	–	61 423	–	61 423	577 260	553 297	595 451
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		515 837	–	–	–	–	61 423	–	61 423	577 260	553 297	595 451
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		8 996	–	–	–	–	–	–	–	8 996	7 223	7 603
Planning and development		8 996	–	–	–	–	–	–	–	8 996	7 223	7 603
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		491 252	–	–	–	–	–	–	–	491 252	559 433	617 259
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		480 113	–	–	–	–	–	–	–	480 113	547 781	605 071
Waste water management		11 140	–	–	–	–	–	–	–	11 140	11 652	12 188
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 017 996	–	–	–	–	61 423	–	61 423	1 079 419	1 121 864	1 222 224
Expenditure - Functional												
Governance and administration		247 966	–	–	–	–	25 886	–	25 886	273 852	255 543	267 243
Executive and council		36 873	–	–	–	–	5 619	–	5 619	42 492	38 569	40 343
Finance and administration		211 093	–	–	–	–	20 267	–	20 267	231 360	216 974	226 899
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		22 844	–	–	–	–	–	–	–	22 844	24 826	25 880
Community and social services		11 158	–	–	–	–	–	–	–	11 158	12 602	13 094
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		11 686	–	–	–	–	–	–	–	11 686	12 224	12 786
Economic and environmental services		20 502	–	–	–	–	10	–	10	20 512	21 445	22 431
Planning and development		20 502	–	–	–	–	10	–	10	20 512	21 445	22 431
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		264 596	–	–	–	–	24 527	–	24 527	289 123	295 997	324 854
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		260 968	–	–	–	–	24 527	–	24 527	285 495	292 202	320 884
Waste water management		3 628	–	–	–	–	–	–	–	3 628	3 795	3 970
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		7 954	–	–	–	–	–	–	–	7 954	8 320	8 703
Total Expenditure - Functional	3	563 862	–	–	–	–	50 423	–	50 423	614 285	606 131	649 111
Surplus/ (Deficit) for the year		454 134	–	–	–	–	11 000	–	11 000	465 134	515 733	573 113

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

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 08/09/2020

Table 02: Adjustments Budget / Financial Performance (functional classification) - B - 06/03/2020													
Standard Classification Description	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		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 thousand	1	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
Municipal governance and administration		515 837	-	-	-	-	61 423	-	61 423	577 260	553 297	595 451	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	
Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		515 837	-	-	-	-	61 423	-	61 423	577 260	553 297	595 451	
Administrative and Corporate Support		5 588	-	-	-	-	-	-	-	5 588	-	-	
Asset Management		-	-	-	-	-	-	-	-	-	-	-	
Finance		509 849	-	-	-	-	61 423	-	61 423	571 272	552 879	595 013	
Fleet Management		-	-	-	-	-	-	-	-	-	-	-	
Human Resources		400	-	-	-	-	-	-	-	400	418	438	
Information Technology		-	-	-	-	-	-	-	-	-	-	-	
Legal Services		-	-	-	-	-	-	-	-	-	-	-	
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-	-	-	
Property Services		-	-	-	-	-	-	-	-	-	-	-	
Risk Management		-	-	-	-	-	-	-	-	-	-	-	
Security Services		-	-	-	-	-	-	-	-	-	-	-	
Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-	
Valuation Service		-	-	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Governance Function		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		1 911	-	-	-	-	-	-	-	1 911	1 911	1 911	
Community and social services		1 911	-	-	-	-	-	-	-	1 911	1 911	1 911	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	
Agricultural		-	-	-	-	-	-	-	-	-	-	-	
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-	-	-	
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Halls and Facilities		-	-	-	-	-	-	-	-	-	-	-	
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-	
Cultural Matters		1 911	-	-	-	-	-	-	-	1 911	1 911	1 911	
Disaster Management		-	-	-	-	-	-	-	-	-	-	-	
Education		-	-	-	-	-	-	-	-	-	-	-	
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-	
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-	
Language Policy		-	-	-	-	-	-	-	-	-	-	-	
Libraries and Archives		-	-	-	-	-	-	-	-	-	-	-	
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-	
Media Services		-	-	-	-	-	-	-	-	-	-	-	
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-	
Population Development		-	-	-	-	-	-	-	-	-	-	-	
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Zoo's		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-	
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-	
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		-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Health Services		-	-	-	-	-	-	-	-	-	-	-	
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-	
Food Control		-	-	-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-	
Vector Control		-	-	-	-	-	-	-	-	-	-	-	
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603	
Planning and development		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603	
Billboards		-	-	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDs)		6 613	-	-	-	-	-	-	-	6 613	4 708	4 943	
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-	
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-	
Economic Development/Planning		-	-	-	-	-	-	-	-	-	-	-	
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and Enforcement, and		-	-	-	-	-	-	-	-	-	-	-	
Project Management Unit		-	-	-	-	-	-	-	-	-	-	-	
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities		2 383	-	-	-	-	-	-	-	2 383	2 515	2 860	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Public Transport		-	-	-	-	-	-	-	-	-	-	-	
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-	-	-	
Roads		-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-	-	-	
Coastal Protection		-	-	-	-	-	-	-	-	-	-	-	
Indigenous Forests		-	-	-	-	-	-	-	-	-	-	-	

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 Abbatoirs, Air Transport, Licensors and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 08/09/2020

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		400	-	-	-	-	-	-	-	400	418	438
Vote 03 - Finance		509 849	-	-	-	-	61 423	-	61 423	571 272	552 879	595 013
Vote 04 - Community Development		14 112	-	-	-	-	-	-	-	14 112	6 619	6 854
Vote 05 - Planning & Wsa		441 128	-	-	-	-	-	-	-	441 128	507 025	562 470
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		41 368	-	-	-	-	-	-	-	41 368	43 271	45 261
Vote 09 - Waste Water		11 140	-	-	-	-	-	-	-	11 140	11 652	12 188
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 017 996	-	-	-	-	61 423	-	61 423	1 079 419	1 121 864	1 222 224
Expenditure by Vote	1											
Vote 01 - Council		36 873	-	-	-	-	5 619	-	5 619	42 492	38 569	40 343
Vote 02 - Corporate Services		76 116	-	-	-	-	13 800	(669)	13 131	89 247	77 526	81 092
Vote 03 - Finance		132 382	-	-	-	-	5 167	-	5 167	137 549	138 416	144 728
Vote 04 - Community Development		42 919	-	-	-	-	1 300	669	1 969	44 887	44 142	46 085
Vote 05 - Planning & Wsa		29 958	-	-	-	-	10	-	10	29 968	31 336	32 778
Vote 06 - Technical Services		1 926	-	-	-	-	-	-	-	1 926	2 014	2 107
Vote 07 - Water Purification		37 554	-	-	-	-	-	-	-	37 554	39 281	41 088
Vote 08 - Water Distribution		202 507	-	-	-	-	24 527	-	24 527	227 034	231 051	256 920
Vote 09 - Waste Water		3 628	-	-	-	-	-	-	-	3 628	3 795	3 970
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	563 862	-	-	-	-	50 423	-	50 423	614 285	606 131	649 111
Surplus/ (Deficit) for the year	2	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 111

References

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

[illegible]

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 08/09/2020

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		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	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue by Vote	1												
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-	-
01.1 - Council		-	-	-	-	-	-	-	-	-	-	-	-
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-	-	-	-	-	-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		400	-	-	-	-	-	-	-	400	418	438	
02.1 - Corporate Services Administration		-	-	-	-	-	-	-	-	-	-	-	-
02.2 - Human Resources		400	-	-	-	-	-	-	-	400	418	438	
02.3 - Airport		-	-	-	-	-	-	-	-	-	-	-	-
02.4 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Finance		509 849	-	-	-	-	61 423	-	61 423	571 272	552 879	595 013	
03.1 - Financial Services Administration		508 649	-	-	-	-	61 423	-	61 423	570 072	551 679	593 813	
03.2 - Budget & Treasury Office		1 200	-	-	-	-	-	-	-	1 200	1 200	1 200	
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		14 112	-	-	-	-	-	-	-	14 112	6 619	6 854	
04.1 - Community & Social Serv. Administration		5 588	-	-	-	-	-	-	-	5 588	-	-	-
04.2 - Indonsa		1 911	-	-	-	-	-	-	-	1 911	1 911	1 911	
04.3 - Municipal Health		-	-	-	-	-	-	-	-	-	-	-	-
04.4 - Tourism		-	-	-	-	-	-	-	-	-	-	-	-
04.5 - Local Economic Development		6 613	-	-	-	-	-	-	-	6 613	4 708	4 943	
04.6 - Community Development		-	-	-	-	-	-	-	-	-	-	-	-
04.7 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		441 128	-	-	-	-	-	-	-	441 128	507 025	562 470	
05.1 - Planning Administration		2 383	-	-	-	-	-	-	-	2 383	2 515	2 660	
05.2 - Wsa Administration		-	-	-	-	-	-	-	-	-	-	-	-
05.3 - Project Management		438 745	-	-	-	-	-	-	-	438 745	504 510	559 810	
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-
06.1 - Project Management Unit		-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi		-	-	-	-	-	-	-	-	-	-	-	-
07.2 - Water Purification - Edumbe		-	-	-	-	-	-	-	-	-	-	-	-
07.3 - Water Purification - Nongoma		-	-	-	-	-	-	-	-	-	-	-	-
07.4 - Water Purification - Pongola		-	-	-	-	-	-	-	-	-	-	-	-
07.5 - Water Purification - Ulundi		-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		41 368	-	-	-	-	-	-	-	41 368	43 271	45 261	
08.1 - Water Distribution Abaqulusi Wsp		-	-	-	-	-	-	-	-	-	-	-	-
08.2 - Water Distribution Endume Wsp		-	-	-	-	-	-	-	-	-	-	-	-
08.3 - Water Distribution Nongoma Wsp		-	-	-	-	-	-	-	-	-	-	-	-
08.4 - Water Distribution Pongola Wsp		-	-	-	-	-	-	-	-	-	-	-	-
08.5 - Water Distribution Ulundi Wsp		-	-	-	-	-	-	-	-	-	-	-	-
08.6 - Water Distribution Zululand Wsp		41 368	-	-	-	-	-	-	-	41 368	43 271	45 261	
Vote 09 - Waste Water		11 140	-	-	-	-	-	-	-	11 140	11 652	12 188	
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	-	-	-	-	-	-
09.2 - Waste Water Endume Sanitation		-	-	-	-	-	-	-	-	-	-	-	-
09.3 - Waste Water Nongoma Sanitation		-	-	-	-	-	-	-	-	-	-	-	-
09.4 - Waste Water Pongola Sanitation		-	-	-	-	-	-	-	-	-	-	-	-
09.5 - Waste Water Ulundi Sanitation		11 140	-	-	-	-	-	-	-	11 140	11 652	12 188	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 017 996	-	-	-	-	61 423	-	61 423	1 079 419	1 121 864	1 222 224	
Expenditure by Vote	1												
Vote 01 - Council		36 873	-	-	-	-	5 619	-	5 619	42 492	38 569	40 343	
01.1 - Council		26 035	-	-	-	-	4 019	-	4 019	30 054	27 233	28 486	
01.2 - Municipal Manager Administration		10 838	-	-	-	-	1 600	-	1 600	12 438	11 336	11 858	
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		76 116	-	-	-	-	13 800	(669)	13 131	89 247	77 526	81 092	
02.1 - Corporate Services Administration		62 046	-	-	-	-	13 800	(669)	13 131	75 177	62 808	65 697	
02.2 - Human Resources		8 129	-	-	-	-	-	-	-	8 129	8 503	8 894	
02.3 - Airport		5 941	-	-	-	-	-	-	-	5 941	6 215	6 501	
02.4 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Finance		132 382	-	-	-	-	5 167	-	5 167	137 549	138 416	144 728	
03.1 - Financial Services Administration		131 061	-	-	-	-	5 167	-	5 167	136 228	137 089	143 396	
03.2 - Budget & Treasury Office		1 321	-	-	-	-	-	-	-	1 321	1 327	1 333	
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		42 919	-	-	-	-	1 300	669	1 969	44 887	44 142	46 085	
04.1 - Community & Social Serv. Administration		8 536	-	-	-	-	1 300	669	1 969	10 505	7 247	7 580	
04.2 - Indonsa		4 782	-	-	-	-	-	-	-	4 782	5 933	6 118	
04.3 - Municipal Health		11 686	-	-	-	-	-	-	-	11 686	12 224	12 786	
04.4 - Tourism		2 013	-	-	-	-	-	-	-	2 013	2 105	2 202	
04.5 - Local Economic Development		9 526	-	-	-	-	-	-	-	9 526	9 964	10 422	
04.6 - Community Development		-	-	-	-	-	-	-	-	-	-	-	-
04.7 - Disaster Management		6 376	-	-	-	-	-	-	-	6 376	6 670	6 976	
Vote 05 - Planning & Wsa		29 958	-	-	-	-	10	-	10	29 968	31 336	32 778	

05.1 - Planning Administration		7 286	-	-	-	-	10	-	10	7 296	7 621	7 971
05.2 - Wsa Administration		3 690	-	-	-	-	-	-	-	3 690	3 860	4 038
05.3 - Project Management		18 982	-	-	-	-	-	-	-	18 982	19 855	20 769
Vote 06 - Technical Services		1 926	-	-	-	-	-	-	-	1 926	2 014	2 107
06.1 - Project Management Unit		1 926	-	-	-	-	-	-	-	1 926	2 014	2 107
Vote 07 - Water Purification		37 554	-	-	-	-	-	-	-	37 554	39 281	41 088
07.1 - Water Purification - Abaqulusi		-	-	-	-	-	-	-	-	-	-	-
07.2 - Water Purification - Edumbe		7 969	-	-	-	-	-	-	-	7 969	8 336	8 719
07.3 - Water Purification - Nongoma		11 389	-	-	-	-	-	-	-	11 389	11 913	12 461
07.4 - Water Purification - Pongola		5 601	-	-	-	-	-	-	-	5 601	5 858	6 128
07.5 - Water Purification - Ulundi		12 595	-	-	-	-	-	-	-	12 595	13 174	13 780
Vote 08 - Water Distribution		202 507	-	-	-	-	24 527	-	24 527	227 034	231 051	256 920
08.1 - Water Distribution Abaqulusi Wsp		7 068	-	-	-	-	-	-	-	7 068	7 393	7 733
08.2 - Water Distribution Endume Wsp		13 240	-	-	-	-	-	-	-	13 240	13 849	14 486
08.3 - Water Distribution Nongoma Wsp		21 273	-	-	-	-	-	-	-	21 273	22 251	23 275
08.4 - Water Distribution Pongola Wsp		19 999	-	-	-	-	2 000	-	2 000	21 999	20 919	21 882
08.5 - Water Distribution Ulundi Wsp		36 378	-	-	-	-	-	-	-	36 378	38 762	40 545
08.6 - Water Distribution Zululand Wsp		104 549	-	-	-	-	22 527	-	22 527	127 076	127 877	149 000
Vote 09 - Waste Water		3 628	-	-	-	-	-	-	-	3 628	3 795	3 970
09.1 - Waste Water Abaqulusi Sanitation		313	-	-	-	-	-	-	-	313	328	343
09.2 - Waste Water Endume Sanitation		378	-	-	-	-	-	-	-	378	395	414
09.3 - Waste Water Nongoma Sanitation		227	-	-	-	-	-	-	-	227	238	249
09.4 - Waste Water Pongola Sanitation		518	-	-	-	-	-	-	-	518	542	566
09.5 - Waste Water Ulundi Sanitation		2 192	-	-	-	-	-	-	-	2 192	2 293	2 398
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	563 862	-	-	-	-	50 423	-	50 423	614 285	606 131	649 111
Surplus/ (Deficit) for the year	2	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113

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) - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	41 368	-	-	-	-	-	-	-	41 368	43 271	45 261
Service charges - sanitation revenue	2	11 140	-	-	-	-	-	-	-	11 140	11 652	12 188
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		200	-	-	-	-	-	-	-	200	209	219
Interest earned - external investments		5 000	-	-	-	-	-	-	-	5 000	5 230	5 471
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		100	-	-	-	-	-	-	-	100	105	109
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		515 221	-	-	-	-	61 423	-	61 423	576 644	548 723	590 578
Other revenue	2	900	-	-	-	-	-	-	-	900	941	985
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		573 928	-	-	-	-	61 423	-	61 423	635 351	610 131	654 811
Expenditure By Type												
Employee related costs		223 466	-	-	-	-	2 000	-	2 000	225 466	224 058	234 365
Remuneration of councillors		8 350	-	-	-	-	-	-	-	8 350	8 735	9 136
Debt impairment		11 000	-	-	-	-	3 723	-	3 723	14 723	11 506	12 035
Depreciation & asset impairment		62 886	-	-	-	-	-	-	-	62 886	65 778	68 804
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		23 552	-	-	-	-	-	-	-	23 552	25 346	26 512
Other materials		8 590	-	-	-	-	-	(400)	(400)	8 190	8 985	9 398
Contracted services		139 217	-	-	-	-	28 269	(800)	27 469	166 686	172 725	195 856
Transfers and subsidies		10 852	-	-	-	-	2 950	(50)	2 900	13 752	9 669	10 114
Other expenditure		75 949	-	-	-	-	13 481	1 250	14 731	90 680	79 328	82 889
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		563 862	-	-	-	-	50 423	-	50 423	614 285	606 131	649 111
Surplus/(Deficit)		10 066	-	-	-	-	11 000	-	11 000	21 066	4 000	5 700
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		444 068	-	-	-	-	-	-	-	444 068	511 733	567 413
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		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113

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

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 01 - Council		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Vote 02 - Corporate Services		7 870	-	-	-	-	600	-	600	8 470	-	200
Vote 03 - Finance		1 222	-	-	-	-	5 000	-	5 000	6 222	4 000	5 500
Vote 04 - Community Development		13 175	-	-	-	-	-	-	-	13 175	4 708	4 943
Vote 05 - Planning & Wsa		431 867	-	-	-	-	-	-	-	431 867	507 025	562 470
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	1 900	-	1 900	1 900	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Total Capital Expenditure - Vote		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Capital Expenditure - Functional												
Governance and administration		14 530	-	-	-	-	9 100	-	9 100	23 630	4 000	5 500
Executive and council		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Finance and administration		14 530	-	-	-	-	5 600	-	5 600	20 130	4 000	5 500
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		974	-	-	-	-	-	-	-	974	-	-
Community and social services		974	-	-	-	-	-	-	-	974	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603
Planning and development		8 996	-	-	-	-	-	-	-	8 996	7 223	7 603
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		429 484	-	-	-	-	1 900	-	1 900	431 384	504 510	559 810
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		429 484	-	-	-	-	1 900	-	1 900	431 384	504 510	559 810
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		150	-	-	-	-	-	-	-	150	-	200
Total Capital Expenditure - Functional	3	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Funded by:												
National Government		431 867	-	-	-	-	-	-	-	431 867	507 025	562 470
Provincial Government		13 175	-	-	-	-	-	-	-	13 175	4 708	4 943
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	445 042	-	-	-	-	-	-	-	445 042	511 733	567 413
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9 092	-	-	-	-	11 000	-	11 000	20 092	4 000	5 700
Total Capital Funding		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113

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 - 08/09/2020

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		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	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Capital expenditure - Municipal Vote	2												
Multi-year expenditure appropriation													
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-	-
01.1 - Council									-	-	-	-	-
01.2 - Municipal Manager Administration									-	-	-	-	-
01.3 - Office Of The Speaker									-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-
02.1 - Corporate Services Administration									-	-	-	-	-
02.2 - Human Resources									-	-	-	-	-
02.3 - Airport									-	-	-	-	-
02.4 - Disaster Management									-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-	-	-	-
03.1 - Financial Services Administration									-	-	-	-	-
03.2 - Budget & Treasury Office									-	-	-	-	-
03.3 - Budget & Treasury Office									-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	-	-	-
04.1 - Community & Social Serv. Administration									-	-	-	-	-
04.2 - Indonsa									-	-	-	-	-
04.3 - Municipal Health									-	-	-	-	-
04.4 - Tourism									-	-	-	-	-
04.5 - Local Economic Development									-	-	-	-	-
04.6 - Community Development									-	-	-	-	-
04.7 - Disaster Management									-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-	-	-	-
05.1 - Planning Administration									-	-	-	-	-
05.2 - Wsa Administration									-	-	-	-	-
05.3 - Project Management									-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-
06.1 - Project Management Unit									-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi									-	-	-	-	-
07.2 - Water Purification - Edumbe									-	-	-	-	-
07.3 - Water Purification - Nongoma									-	-	-	-	-
07.4 - Water Purification - Pongola									-	-	-	-	-
07.5 - Water Purification - Ulundi									-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-	-	-	-
08.1 - Water Distribution Abaqulusi Wsp									-	-	-	-	-
08.2 - Water Distribution Endume Wsp									-	-	-	-	-
08.3 - Water Distribution Nongoma Wsp									-	-	-	-	-
08.4 - Water Distribution Pongola Wsp									-	-	-	-	-
08.5 - Water Distribution Ulundi Wsp									-	-	-	-	-
08.6 - Water Distribution Zululand Wsp									-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-	-
09.1 - Waste Water Abaqulusi Sanitation									-	-	-	-	-
09.2 - Waste Water Endume Sanitation									-	-	-	-	-
09.3 - Waste Water Nongoma Sanitation									-	-	-	-	-
09.4 - Waste Water Pongola Sanitation									-	-	-	-	-
09.5 - Waste Water Ulundi Sanitation									-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function									-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote	2												
Single-year expenditure appropriation													
Vote 01 - Council		-	-	-	-	-	3 500	-	3 500	3 500	-	-	-
01.1 - Council							3 500	-	3 500	3 500	-	-	-
01.2 - Municipal Manager Administration							-	-	-	-	-	-	-
01.3 - Office Of The Speaker							-	-	-	-	-	-	-
Vote 02 - Corporate Services		7 870	-	-	-	-	600	-	600	8 470	-	200	-
02.1 - Corporate Services Administration		7 720	-	-	-	-	600	-	600	8 320	-	-	-
02.2 - Human Resources							-	-	-	-	-	-	-
02.3 - Airport		150	-	-	-	-	-	-	-	150	-	200	-
02.4 - Disaster Management							-	-	-	-	-	-	-
Vote 03 - Finance		1 222	-	-	-	-	5 000	-	5 000	6 222	4 000	5 500	-
03.1 - Financial Services Administration		1 222	-	-	-	-	5 000	-	5 000	6 222	4 000	5 500	-
03.2 - Budget & Treasury Office							-	-	-	-	-	-	-
03.3 - Budget & Treasury Office							-	-	-	-	-	-	-
Vote 04 - Community Development		13 175	-	-	-	-	-	-	-	13 175	4 708	4 943	-
04.1 - Community & Social Serv. Administration		5 588	-	-	-	-	-	-	-	5 588	-	-	-
04.2 - Indonsa		974	-	-	-	-	-	-	-	974	-	-	-
04.3 - Municipal Health							-	-	-	-	-	-	-
04.4 - Tourism							-	-	-	-	-	-	-
04.5 - Local Economic Development		6 613	-	-	-	-	-	-	-	6 613	4 708	4 943	-

04.6 - Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-
04.7 - Disaster Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa	431 867	-	-	-	-	-	-	-	-	431 867	507 025	562 470	
05.1 - Planning Administration	2 383	-	-	-	-	-	-	-	-	2 383	2 515	2 660	
05.2 - Wsa Administration	-	-	-	-	-	-	-	-	-	-	-	-	
05.3 - Project Management	429 484	-	-	-	-	-	-	-	-	429 484	504 510	559 810	
Vote 06 - Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	
06.1 - Project Management Unit	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 07 - Water Purification	-	-	-	-	-	-	-	-	-	-	-	-	
07.1 - Water Purification - Abaqulusi	-	-	-	-	-	-	-	-	-	-	-	-	
07.2 - Water Purification - Edumbe	-	-	-	-	-	-	-	-	-	-	-	-	
07.3 - Water Purification - Nongoma	-	-	-	-	-	-	-	-	-	-	-	-	
07.4 - Water Purification - Pongola	-	-	-	-	-	-	-	-	-	-	-	-	
07.5 - Water Purification - Ulundi	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 08 - Water Distribution	-	-	-	-	-	-	1 900	-	1 900	1 900	-	-	
08.1 - Water Distribution Abaqulusi Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.2 - Water Distribution Endume Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.3 - Water Distribution Nongoma Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.4 - Water Distribution Pongola Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.5 - Water Distribution Ulundi Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.6 - Water Distribution Zululand Wsp	-	-	-	-	-	-	1 900	-	1 900	1 900	-	-	
Vote 09 - Waste Water	-	-	-	-	-	-	-	-	-	-	-	-	
09.1 - Waste Water Abaqulusi Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
09.2 - Waste Water Endume Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
09.3 - Waste Water Nongoma Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
09.4 - Waste Water Pongola Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
09.5 - Waste Water Ulundi Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - .	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - .	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - .	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - .	-	-	-	-	-	-	-	-	-	-	-	-	
13.1 - Electricity Reporting Function	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - *	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	454 134	-	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113	
Total Capital Expenditure	454 134	-	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113	

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 - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		66 967	–	–	–	–	–	(811)	(811)	66 156	144 184	120 422
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	35 404	–	–	–	–	–	0	0	35 404	42 027	48 498
Other debtors		11 467	–	–	–	–	–	11 000	11 000	22 467	23 467	24 467
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–	–
Inventory		4 000	–	–	–	–	–	–	–	4 000	4 217	4 227
Total current assets		117 837	–	–	–	–	–	10 189	10 189	128 026	213 895	197 614
Non current assets												
Long-term receivables		14 300	–	–	–	–	–	–	–	14 300	14 300	14 300
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	4 608 942	–	–	–	–	7 500	(220)	7 280	4 616 222	4 791 541	4 968 921
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		1 000	–	–	–	–	–	220	220	1 220	–	–
Other non-current assets		–	–	–	–	–	3 500	–	3 500	3 500	–	–
Total non current assets		4 624 242	–	–	–	–	11 000	–	11 000	4 635 242	4 805 841	4 983 221
TOTAL ASSETS		4 742 079	–	–	–	–	11 000	10 189	21 189	4 763 268	5 019 736	5 180 835
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		3 612	–	–	–	–	–	–	–	3 612	3 617	3 622
Trade and other payables		120 000	–	–	–	–	–	91 000	91 000	211 000	191 669	190 114
Provisions		15 000	–	–	–	–	–	(15 000)	(15 000)	–	–	–
Total current liabilities		138 612	–	–	–	–	–	76 000	76 000	214 612	195 286	193 736
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	45 000	–	–	–	–	–	–	–	45 000	47 000	49 000
Total non current liabilities		45 000	–	–	–	–	–	–	–	45 000	47 000	49 000
TOTAL LIABILITIES		183 612	–	–	–	–	–	76 000	76 000	259 612	242 286	242 736
NET ASSETS	2	4 558 467	–	–	–	–	11 000	(65 811)	(54 811)	4 503 656	4 777 450	4 938 099
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 558 467	–	–	–	–	11 000	(65 811)	(54 811)	4 503 656	4 787 119	4 948 213
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		4 558 467	–	–	–	–	11 000	(65 811)	(54 811)	4 503 656	4 787 119	4 948 213

References

1. Detail to be provided in Table SA3

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC26 Zululand - Table B7 Adjustments Budget Cash Flows - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		-	-	-	-	-	-	26 130	26 130	26 130	-	-
Other revenue		128 130	-	-	-	-	-	(128 130)	(128 130)	-	130 000	132 000
Transfers and Subsidies - Operational	1	515 221	-	-	-	-	-	61 423	61 423	576 644	548 723	590 578
Transfers and Subsidies - Capital	1	444 068	-	-	-	-	-	-	-	444 068	511 733	567 413
Interest		5 000	-	-	-	-	-	-	-	5 000	5 230	5 471
Dividends									-	-		
Payments												
Suppliers and employees		(564 134)	-	-	-	-	-	44 410	44 410	(519 725)	(617 327)	(653 594)
Finance charges									-	-		
Transfers and Grants	1	-	-	-	-	-	-	(13 852)	(13 852)	(13 852)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		528 285	-	-	-	-	-	(10 019)	(10 019)	518 265	578 359	641 867
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current receivables		(700)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(454 134)	-	-	-	-	-	(11 000)	(11 000)	(465 134)	(511 733)	(567 413)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(454 834)	-	-	-	-	-	(11 000)	(11 000)	(465 134)	(511 733)	(567 413)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits		88	-	-	-	-	-	-	-	-	(5)	(5)
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		88	-	-	-	-	-	-	-	-	(5)	(5)
NET INCREASE/ (DECREASE) IN CASH HELD		73 538	-	-	-	-	-	(21 019)	(21 019)	53 131	66 621	74 449
Cash/cash equivalents at the year begin:	2	26 452	-	-	-	-	-	(13 339)	(13 339)	13 113	89 056	144 184
Cash/cash equivalents at the year end:	2	99 991	-	-	-	-	-	(34 359)	(34 359)	66 244	155 677	218 634

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 - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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 and investments available												
Cash/cash equivalents at the year end	1	99 991	–	–	–	–	–	(34 359)	(34 359)	65 632	155 677	218 634
Other current investments > 90 days		(33 024)	–	–	–	–	–	33 548	33 548	524	(11 492)	(98 211)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		66 967	–	–	–	–	–	(811)	(811)	66 156	144 184	120 422
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	(25 934)	–					201 821	201 821	175 888	(2 649)	(16 027)
Other provisions									–	–		
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		(25 934)	–	–	–	–	–	201 821	201 821	175 888	(2 649)	(16 027)
Surplus(shortfall)		92 900	–	–	–	–	–	(202 632)	(202 632)	(109 731)	146 833	136 449

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 h
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 (sec
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 - 08/09/2020

[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	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Roads Infrastructure		2 383	-	-	-	-	-	-	-	2 383	2 515	2 660
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		384 687	-	-	-	-	3 000	-	3 000	387 687	504 510	559 810
Sanitation Infrastructure		44 797	-	-	-	-	-	-	-	44 797	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		431 867	-	-	-	-	3 000	-	3 000	434 867	507 025	562 470
Community Facilities		6 613	-	-	-	-	-	-	-	6 613	4 708	4 943
Sport and Recreation Facilities		5 588	-	-	-	-	-	-	-	5 588	-	-
Community Assets		12 201	-	-	-	-	-	-	-	12 201	4 708	4 943
Heritage Assets		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 000	-	-	-	-	-	220	220	1 220	-	-
Intangible Assets		1 000	-	-	-	-	-	220	220	1 220	-	-
Computer Equipment		5 222	-	-	-	-	2 000	(220)	1 780	7 002	4 000	5 500
Furniture and Office Equipment		120	-	-	-	-	-	-	-	120	-	-
Machinery and Equipment		1 124	-	-	-	-	1 900	-	1 900	3 024	-	200
Transport Assets		2 600	-	-	-	-	600	-	600	3 200	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 095 642	-	-	-	-	11 000	-	11 000	3 106 642	3 277 241	3 454 621
Roads Infrastructure		2 383	-	-	-	-	-	-	-	2 383	2 515	2 660
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		384 687	-	-	-	-	3 000	-	3 000	387 687	504 510	559 810
Sanitation Infrastructure		44 797	-	-	-	-	-	-	-	44 797	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		431 867	-	-	-	-	3 000	-	3 000	434 867	507 025	562 470
Community Assets		12 201	-	-	-	-	-	-	-	12 201	4 708	4 943
Heritage Assets		-	-	-	-	-	3 500	-	3 500	3 500	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 641 508	-	-	-	-	-	-	-	2 641 508	2 761 508	2 881 508

Biological or Cultivated Assets													
Intangible Assets		1 000	-	-	-	-	-	220	-	220	1 220	-	-
Computer Equipment		5 222	-	-	-	-	2 000	(220)	1 780	7 002	4 000	5 500	-
Furniture and Office Equipment		120	-	-	-	-	-	-	-	120	-	-	-
Machinery and Equipment		1 124	-	-	-	-	1 900	-	1 900	3 024	-	200	-
Transport Assets		2 600	-	-	-	-	600	-	600	3 200	-	-	-
Land													
Zoo's, Marine and Non-biological Animals													
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 095 642	-	-	-	-	11 000	-	11 000	3 106 642	3 277 241	3 454 621	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		62 886	-	-	-	-	-	-	-	62 886	65 778	68 804	
Repairs and Maintenance by asset class	3	61 930	-	-	-	-	7 000	(340)	6 660	68 590	64 779	67 759	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		57 000	-	-	-	-	4 500	(340)	4 160	61 160	59 622	62 365	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		57 000	-	-	-	-	4 500	(340)	4 160	61 160	59 622	62 365	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		2 500	-	-	-	-	1 500	800	2 300	4 800	2 615	2 735	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets		2 500	-	-	-	-	1 500	800	2 300	4 800	2 615	2 735	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		900	-	-	-	-	-	(800)	(800)	100	941	985	
Furniture and Office Equipment		100	-	-	-	-	-	-	-	100	105	109	
Machinery and Equipment		430	-	-	-	-	-	-	-	430	450	470	
Transport Assets		1 000	-	-	-	-	1 000	-	1 000	2 000	1 046	1 094	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		124 816	-	-	-	-	7 000	(340)	6 660	131 476	130 557	136 563	
Renewal and upgrading of Existing Assets as % of total capex		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		2.0%	0.0%							2.2%	2.0%	2.0%	
Renewal and upgrading and R&M as a % of PPE		2.0%	0.0%							2.2%	2.0%	2.0%	

References

- Detail of new assets provided in Table SB18a
- Detail of renewal of existing assets provided in Table SB18b
- Detail of upgrading of existing assets provided in Table SB18e
- Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 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

DC26 Zululand - Table B10 Basic service delivery measurement - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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)		-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided:												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (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)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of free 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

DC26 Zululand - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 08/09/2020

Description	Ref	Budget Year 2020/21											Budget Year +1 2021/22	Budget Year +2 2022/23
		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 Adjusts. 11 F	Total Adjusts. 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		41 368								41 368	43 271	45 261		
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)														
Net Service charges - water revenue		41 368								41 368	43 271	45 261		
Service charges - sanitation revenue														
Total Service charges - sanitation revenue		11 140								11 140	11 652	12 188		
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		11 140								11 140	11 652	12 188		
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														
Fuel Levy														
Other Revenue		900000	0	0	0	0	0	0		900	941400	984704		
Total 'Other' Revenue	1	900								900	941	985		
EXPENDITURE ITEMS														
Employee related costs														
Basic Salaries and Wages		157 447								157 447	155 127	162 263		
Pension and UIF Contributions		19 798								19 798	20 613	21 561		
Medical Aid Contributions		11 632								11 632	12 167	12 727		
Overtime														
Performance Bonus		10 851								10 851	11 350	11 872		
Motor Vehicle Allowance		7 984								7 984	8 351	8 735		
Cellphone Allowance		585								585	612	640		
Housing Allowances		1 164								1 164	1 218	1 274		
Other benefits and allowances		9 306					2 000		2 000	11 306	9 705	10 151		
Payments in lieu of leave														
Long service awards														
Post-retirement benefit obligations		4 700								4 700	4 916	5 142		
sub-total	4	223 466					2 000		2 000	225 466	224 058	234 365		
Less: Employees costs capitalised to PPE														
Total Employee related costs	1	223 466					2 000		2 000	225 466	224 058	234 365		
Depreciation & asset impairment														
Depreciation of Property, Plant & Equipment		62 886								62 886	65 778	68 804		
Lease amortisation														
Capital asset impairment														
Total Depreciation & asset impairment	1	62 886								62 886	65 778	68 804		
Bulk purchases														
Electricity Bulk Purchases														
Water Bulk Purchases		23 552								23 552	25 346	26 512		
Total bulk purchases	1	23 552								23 552	25 346	26 512		
Transfers and grants														
Cash transfers and grants		150								150	157	164		
Non-cash transfers and grants		10 702					2 950	(50)	2 900	13 602	9 512	9 950		
Total transfers and grants		10 852					2 950	(50)	2 900	13 752	9 669	10 114		
Contracted services														
Outsourced Services		60 550					5 500		5 500	66 050	63 335	66 249		
Consultants and Professional Services		71 350					22 769	(800)	21 969	93 319	101 791	121 715		
Contractors		7 317								7 317	7 599	7 893		
Total contracted services		139 217					28 269	(800)	27 469	166 686	172 725	195 656		
Other Expenditure By Type														
Collection costs														
Contributions to 'other' provisions														
Audit fees		3 500								3 500	3 661	3 829		
Other Expenditure		72 449					13 481	1 250	14 731	87 180	75 667	79 059		
Total Other Expenditure	1	75 949					13 481	1 250	14 731	90 680	79 328	82 889		
by Expenditure Item														
Employee related costs	14													
Other materials		430						(400)	(400)	30	450	470		
Contracted Services		60 500					5 500		5 500	66 000	63 283	66 194		
Other Expenditure		1 000					1 500	60	1 560	2 560	1 046	1 094		
Total Repairs and Maintenance Expenditure	15	61 930					7 000	(340)	6 660	68 590	64 779	67 759		

Disclosures

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' - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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 Adjus. 9 F	Total Adjus. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Consumer debtors												
Consumer debtors		151 404	-	-	-	-	-	6 823	6 823	158 227	169 533	187 533
Less: provision for debt impairment		(116 000)	-	-	-	-	-	(6 823)	(6 823)	(122 823)	(127 506)	(139 035)
Total Consumer debtors	1	35 404	-	-	-	-	-	0	0	35 404	42 027	48 498
Debt impairment provision												
Balance at the beginning of the year		(105 000)	-	-	-	-	-	-	-	(105 000)	(116 000)	(127 000)
Contributions to the provision		(11 000)	-	-	-	-	-	(6 823)	(6 823)	(17 823)	(11 506)	(12 035)
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Balance at end of year		(116 000)	-	-	-	-	-	(6 823)	(6 823)	(122 823)	(127 506)	(139 035)
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		4 608 942	-	-	-	-	7 500	(220)	7 280	4 616 222	4 791 541	4 968 921
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-	-
Total Property, plant & equipment	1	4 608 942	-	-	-	-	7 500	(220)	7 280	4 616 222	4 791 541	4 968 921
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		120 000	-	-	-	-	-	91 000	91 000	211 000	182 000	180 000
Other creditors		-	-	-	-	-	-	-	-	-	9 669	10 114
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	120 000	-	-	-	-	-	91 000	91 000	211 000	191 669	190 114
Non current liabilities - Borrowing												
Borrowing	3	-	-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-	-
Other		45 000	-	-	-	-	-	-	-	45 000	47 000	49 000
Total Provisions - non current		45 000	-	-	-	-	-	-	-	45 000	47 000	49 000
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		4 104 333	-	-	-	-	-	(65 811)	(65 811)	4 038 522	4 271 386	4 375 100
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		4 104 333	-	-	-	-	-	(65 811)	(65 811)	4 038 522	4 271 386	4 375 100
Surplus/(Deficit)		454 134	-	-	-	-	11 000	-	11 000	465 134	515 733	573 113
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	4 558 467	-	-	-	-	11 000	(65 811)	(54 811)	4 503 656	4 787 119	4 948 213
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 558 467	-	-	-	-	11 000	(65 811)	(54 811)	4 503 656	4 787 119	4 948 213

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

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

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

DC26 Zululand - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 08/09/2020

Description	Unit of measurement	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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
									-	-	-	-

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 - 08/09/2020

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Budget Year 2020/21			Budget Year +1 2021/22	Budget Year +2 2022/23
		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%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				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%
<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				85.0%	0.0%	59.7%	109.5%	102.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				85.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.5	0.0	0.3	0.7	0.6
<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				10.7%	0.0%	11.4%	13.1%	13.3%
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					120.0%	0.0%	318.5%	123.1%	87.0%
<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)				38.9%	0.0%	35.5%	36.7%	35.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				10.8%	0.0%	10.8%	10.6%	10.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				11.0%	0.0%	9.9%	10.8%	10.5%
<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%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				6.2%	0.0%	5.6%	6.9%	7.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				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 - 08/09/2021

Detail on the provision of municipal services for B10			2017/18	2018/19	2019/20	Budget Year 2020/21			2020/21 Medium Term Revenue & Expenditure Framework		
Total municipal services			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Ref	Household service targets (000)									
		Water:									
		Piped water inside dwelling	51 653								
	8	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
	10	Using public tap (at least min.service level)	15 368								
		Other water supply (at least min.service level)									
		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
	9	Using public tap (< min.service level)	15 720								
	10	Other water supply (< min.service level)	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		36 150							
		Other toilet provisions (< min.service level)									
		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			2017/18	2018/19	2019/20	Budget Year 2020/21			2020/21 Medium Term Revenue & Expenditure Framework		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	51 653								
	8	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
	10	Using public tap (at least min.service level)	15 368								
		Other water supply (at least min.service level)									
		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
	9	Using public tap (< min.service level)	15 720								
	10	Other water supply (< min.service level)	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		36 150							
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	36 150	-	-	-	-	-	-	-
		Total number of households	156 546	5 500	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									

[illegible]

	Number of HH receiving this type of FBS												
	Living in informal backyard rental agreement (R '000)												
	Number of HH receiving this type of FBS												
	Other (R '000)												
	Number of HH receiving this type of FBS												
	Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

DC26 Zululand - Supporting Table SB6 Adjustments Budget - funding measurement - 08/09/2020

Description	Ref	MFMA section	2017/18	2018/19	2019/20	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				99 991	–	66 244	155 677	218 634
Cash + investments at the yr end less applications - R'000	2	18(1)b				92 900	–	(109 731)	146 833	136 449
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				454 134	–	465 134	515 733	573 113
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.4%	-1.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	238.6%	0.0%	48.7%	231.4%	224.6%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				20.9%	0.0%	27.9%	20.9%	20.9%
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							13.2%	11.4%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.0%	0.0%	2.2%	2.0%	2.0%
Asset renewal % of capital budget	14	20(1)(vi)				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 - 08/09/2020

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		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:		513 310	–	–	61 423	–	61 423	574 733	546 812	588 667
Local Government Equitable Share										
Equitable Share	3	502 849	–	–	61 423	–	61 423	564 272	545 612	587 467
Expanded Public Works Programme Integrated Grant		9 261	–	–	–	–	–	9 261	–	–
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 200	–	–	–	–	–	1 200	1 200	1 200
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–	–	–
Provincial Government:		1 911	–	–	–	–	–	1 911	1 911	1 911
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)	4	1 911	–	–	–	–	–	1 911	1 911	1 911
Tourism Events		–	–	–	–	–	–	–	–	–
District Municipality:	5	–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	515 221	–	–	61 423	–	61 423	576 644	548 723	590 578
Capital Transfers and Grants										
National Government:		431 867	–	–	–	–	–	431 867	507 025	562 470
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		223 984	–	–	–	–	–	223 984	244 510	259 530
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		100 000	–	–	–	–	–	100 000	150 000	200 000
Rural Road Asset Management Systems Grant		2 383	–	–	–	–	–	2 383	2 515	2 660
Water Services Infrastructure Grant		105 500	–	–	–	–	–	105 500	110 000	100 280
Provincial Government:		12 201	–	–	–	–	–	12 201	4 708	4 943
Specify (Add grant description)		12 201	–	–	–	–	–	12 201	4 708	4 943
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	444 068	–	–	–	–	–	444 068	511 733	567 413
TOTAL RECEIPTS OF TRANSFERS & GRANTS		959 289	–	–	61 423	–	61 423	1 020 712	1 060 456	1 157 991

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 approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

DC26 Zululand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 08/09/2020

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		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:		488 940	–	–	46 700	–	46 700	535 640	526 831	566 251
Local Government Equitable Share							–	–		
Equitable Share		478 359	–	–	46 700	–	46 700	525 059	525 505	564 920
Expanded Public Works Programme Integrated Grant		9 261	–	–	–	–	–	9 261	–	–
Local Government Financial Management Grant		1 200	–	–	–	–	–	1 200	1 200	1 200
Municipal Disaster Relief Grant		120	–	–	–	–	–	120	126	131
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
							–	–		
Provincial Government:		937	–	–	–	–	–	937	1 911	1 911
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		937	–	–	–	–	–	937	1 911	1 911
Tourism Events		–	–	–	–	–	–	–	–	–
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>KwazuluNatal Provincial Planning and Development Commission</i>		–	–	–	–	–	–	–	–	–
							–	–		
Total operating expenditure of Transfers and Grants:		489 877	–	–	46 700	–	46 700	536 577	528 742	568 162
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		431 867	–	–	–	–	–	431 867	507 025	562 470
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		223 984	–	–	–	–	–	223 984	244 510	259 530
Regional Bulk Infrastructure Grant		100 000	–	–	–	–	–	100 000	150 000	200 000
Rural Road Asset Management Systems Grant		2 383	–	–	–	–	–	2 383	2 515	2 660
Water Services Infrastructure Grant		105 500	–	–	–	–	–	105 500	110 000	100 280
							–	–		
Provincial Government:		13 175	–	–	–	–	–	13 175	4 708	4 943
Specify (Add grant description)		13 175	–	–	–	–	–	13 175	4 708	4 943
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		445 042	–	–	–	–	–	445 042	511 733	567 413
Total capital expenditure of Transfers and Grants		934 919	–	–	46 700	–	46 700	981 619	1 040 475	1 135 575

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 - 08/09/2020

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		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		(515 221)	-	-	-	(61 423)	(61 423)	(576 644)	(590 578)	-
Conditions met - transferred to revenue		515 221	-	-	-	61 423	(61 423)	(576 644)	590 578	-
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 operating transfers and grants revenue		515 221	-	-	-	61 423	(61 423)	(576 644)	590 578	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(444 068)	-	-	-	-	-	(444 068)	(567 413)	-
Conditions met - transferred to revenue		444 068	-	-	-	-	-	(444 068)	567 413	-
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		444 068	-	-	-	-	-	(444 068)	567 413	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		959 289	-	-	-	61 423	(61 423)	(1 020 712)	1 157 991	-
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 - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Cash transfers to other municipalities</u>												
Dm Kzn: Zululand - Planning &Dev Tourism	1	-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Environ Protection		-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Planning &Dev		-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Planning &Dev Tourism		-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Plan &Dev Tourism		-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Planning &Dev		150	-	-	-	-	-	-	-	150	157	164
Dm Kzn: Zululand - Planning &Dev Tourism		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		150	-	-	-	-	-	-	-	150	157	164
<u>Cash transfers to Entities/Other External Mechanisms</u>												
	2								-	-		
									-	-		
									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to other Organs of State</u>												
	3								-	-		
									-	-		
									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to other Organisations</u>												
	4								-	-		
									-	-		
									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	150	-	-	-	-	-	-	-	150	157	164

[illegible]

DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 08/09/2020

Summary of remuneration		Ref	Budget Year 2020/21										% 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			–	–			–		–	–	–		
Pension and UIF Contributions			448	–			–		–	–	448	0.0%	
Medical Aid Contributions			267	–			–		–	–	267	0.0%	
Motor Vehicle Allowance			1 818	–			–		–	–	1 818	0.0%	
Cellphone Allowance			653	–			–		–	–	653		
Housing Allowances			–	–			–		–	–	–		
Other benefits and allowances			5 164	–			–		–	–	5 164		
Sub Total - Councillors			8 350				–		–	–	8 350	0.0%	
% increase				(0)							–		
Senior Managers of the Municipality													
Basic Salaries and Wages			6 442	–	–	–	–	–	–	–	6 442	0.0%	
Pension and UIF Contributions			64	–	–	–	–	–	–	–	64	0.0%	
Medical Aid Contributions			144	–	–	–	–	–	–	–	144	0.0%	
Overtime			–	–	–	–	–	–	–	–	–		
Performance Bonus			–	–	–	–	–	–	–	–	–		
Motor Vehicle Allowance			1 559	–	–	–	–	–	–	–	1 559	0.0%	
Cellphone Allowance			68	–	–	–	–	–	–	–	68	0.0%	
Housing Allowances			–	–	–	–	–	–	–	–	–		
Other benefits and allowances			264	–	–	–	–	–	–	–	264		
Payments in lieu of leave			–	–	–	–	–	–	–	–	–		
Long service awards			–	–	–	–	–	–	–	–	–		
Post-retirement benefit obligations		5	–	–	–	–	–	–	–	–	–		
Sub Total - Senior Managers of Municipality			8 541	–	–	–	–	–	–	–	8 541	0.0%	
% increase				(0)							–		
Other Municipal Staff													
Basic Salaries and Wages			151 005	–	–	–	–	–	–	–	151 005	0.0%	
Pension and UIF Contributions			19 733	–	–	–	–	–	–	–	19 733	0.0%	
Medical Aid Contributions			11 488	–	–	–	–	–	–	–	11 488	0.0%	
Overtime			–	–	–	–	–	–	–	–	–		
Performance Bonus			10 851	–	–	–	–	–	–	–	10 851		
Motor Vehicle Allowance			6 425	–	–	–	–	–	–	–	6 425	0.0%	
Cellphone Allowance			517	–	–	–	–	–	–	–	517	0.0%	
Housing Allowances			1 164	–	–	–	–	–	–	–	1 164		
Other benefits and allowances			9 042	–	–	–	–	2 000	–	2 000	11 042		
Payments in lieu of leave			–	–	–	–	–	–	–	–	–		
Long service awards			–	–	–	–	–	–	–	–	–		
Post-retirement benefit obligations		5	4 700	–	–	–	–	–	–	–	4 700	0.0%	
Sub Total - Other Municipal Staff			214 925	–	–	–	–	2 000	–	2 000	216 925	0.9%	
% increase													
Total Parent Municipality			231 817	–	–	–	–	2 000	–	2 000	233 817	0.9%	
Board Members of Entities													
Basic Salaries and Wages										–	–		
Pension and UIF Contributions										–	–		
Medical Aid Contributions										–	–		
Overtime										–	–		
Performance Bonus										–	–		
Motor Vehicle Allowance										–	–		
Cellphone Allowance										–	–		
Housing Allowances										–	–		
Other benefits and allowances										–	–		
Board Fees										–	–		
Payments in lieu of leave										–	–		
Long service awards										–	–		
Post-retirement benefit obligations		5								–	–		
Sub Total - Board Members of Entities			–	–	–	–	–	–	–	–	–		
% increase													
Senior Managers of Entities													
Basic Salaries and Wages										–	–		
Pension and UIF Contributions										–	–		
Medical Aid Contributions										–	–		
Overtime										–	–		
Performance Bonus										–	–		
Motor Vehicle Allowance										–	–		
Cellphone Allowance										–	–		
Housing Allowances										–	–		
Other benefits and allowances										–	–		
Payments in lieu of leave										–	–		
Long service awards										–	–		
Post-retirement benefit obligations		5								–	–		
Sub Total - Senior Managers of Entities			–	–	–	–	–	–	–	–	–		
% increase													
Other Staff of Entities													
Basic Salaries and Wages										–	–		
Pension and UIF Contributions										–	–		
Medical Aid Contributions										–	–		
Overtime										–	–		
Performance Bonus										–	–		
Motor Vehicle Allowance										–	–		
Cellphone Allowance										–	–		
Housing Allowances										–	–		
Other benefits and allowances										–	–		
Payments in lieu of leave										–	–		
Long service awards										–	–		
Post-retirement benefit obligations		5								–	–		
Sub Total - Other Staff of Entities			–	–	–	–	–	–	–	–	–		
% increase													
Total Municipal Entities			–	–	–	–	–	–	–	–	–		
TOTAL SALARY, ALLOWANCES & BENEFITS													
			231 817	–	–	–	–	2 000	–	2 000	233 817	0.9%	
% increase													
TOTAL MANAGERS AND STAFF			223 466	–	–	–	–	2 000	–	2 000	225 466	0.9%	

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 SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 08/09/2020

Ref	Description - Standard classification	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		226 293	2 133	375	49 129	49 129	49 129	49 129	49 129	49 129	49 129	49 129	(44 570)	577 260	553 297	595 451
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		226 293	2 133	375	49 129	49 129	49 129	49 129	49 129	49 129	49 129	49 129	(44 570)	577 260	553 297	595 451
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	10	-	159	159	159	159	159	159	159	159	627	1 911	1 911	1 911
Community and social services		-	-	-	159	159	159	159	159	159	159	159	637	1 911	1 911	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	10	-	-	-	-	-	-	-	-	-	(10)	-	-	-
Economic and environmental services		-	-	-	750	750	750	750	750	750	750	750	2 999	8 996	7 223	7 603
Planning and development		-	-	-	750	750	750	750	750	750	750	750	2 999	8 996	7 223	7 603
Road transport		-	-	-	750	750	750	750	750	750	750	750	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		5 948	2 598	2 417	40 938	40 938	40 938	40 938	40 938	40 938	40 938	40 938	152 788	491 252	559 433	617 259
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		5 035	1 686	1 861	40 009	40 009	40 009	40 009	40 009	40 009	40 009	40 009	151 456	480 113	547 781	605 071
Waste water management		912	912	557	928	928	928	928	928	928	928	928	1 332	11 140	11 652	12 188
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		232 240	4 741	2 792	90 975	90 975	90 975	90 975	90 975	90 975	90 975	90 975	111 844	1 079 419	1 121 864	1 222 224
Expenditure - Functional																
Governance and administration		18 680	11 685	31 457	23 444	23 444	23 444	23 444	23 444	23 444	23 444	23 444	24 477	273 852	255 543	267 243
Executive and council		6 805	2 296	4 117	3 653	3 653	3 653	3 653	3 653	3 653	3 653	3 653	52	42 492	38 569	40 343
Finance and administration		11 875	9 389	27 340	19 791	19 791	19 791	19 791	19 791	19 791	19 791	19 791	24 425	231 360	216 974	226 899
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 225	1 191	1 264	1 912	1 912	1 912	1 912	1 912	1 912	1 912	1 912	3 969	22 844	24 826	25 880
Community and social services		318	289	295	937	937	937	937	937	937	937	937	2 764	11 158	12 602	13 094
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		907	903	969	975	975	975	975	975	975	975	975	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 148	1 538	1 216	1 720	1 720	1 720	1 720	1 720	1 720	1 720	1 720	1 105	11 686	12 224	12 786
Planning and development		1 148	1 538	1 216	1 720	1 720	1 720	1 720	1 720	1 720	1 720	1 720	2 851	20 512	21 445	22 431
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		13 654	17 023	31 592	24 838	24 838	24 838	24 838	24 838	24 838	24 838	24 838	28 150	289 123	295 997	324 854
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		13 372	16 720	31 290	24 536	24 536	24 536	24 536	24 536	24 536	24 536	24 536	27 629	285 495	292 202	320 884
Waste water management		282	304	302	302	302	302	302	302	302	302	302	321	3 628	3 795	3 970
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		575	497	640	667	667	667	667	667	667	667	667	908	7 954	8 320	8 703
Total Expenditure - Functional		35 283	31 935	66 168	52 581	52 581	52 581	52 581	52 581	52 581	52 581	52 581	60 254	614 285	608 131	649 111
Surplus/ (Deficit) 1.		196 958	(27 194)	(63 376)	38 395	38 395	38 395	38 395	38 395	38 395	38 395	38 395	51 589	465 134	515 733	573 113

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 - 08/09/2020

Ref	Description	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
		Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue By Source																	
Property rates														-	-	-	-
Service charges - electricity revenue														-	-	-	-
Service charges - water revenue		5 033	(633)	1 858	3 447	3 447	3 447	3 447	3 447	3 447	3 447	3 447	7 531	41 368	43 271	45 261	
Service charges - sanitation revenue		912	912	557	928	928	928	928	928	928	928	928	1 332	11 140	11 652	12 188	
Service charges - refuse revenue														-	-	-	-
Rental of facilities and equipment		10	10	10	17	17	17	17	17	17	17	17	37	200	209	219	
Interest earned - external investments		-	923	360	417	417	417	417	417	417	417	417	384	5 000	5 230	5 471	
Interest earned - outstanding debtors		2	2	3	-	-	-	-	-	-	-	-	(7)	-	-	-	
Dividends received														-	-	-	-
Fines, penalties and forfeits		-	-	0	8	8	8	8	8	8	8	8	-	-	-	-	
Licences and permits		-	10	-	-	-	-	-	-	-	-	-	(10)	100	105	109	
Agency services														-	-	-	-
Transfers and subsidies		226 282	3 516	-	49 077	49 077	49 077	49 077	49 077	49 077	49 077	49 077	(45 773)	576 644	548 723	590 578	
Other revenue		1	-	5	75	75	75	75	75	75	75	75	294	900	941	985	
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		232 240	4 741	2 792	53 970	53 970	53 970	53 970	53 970	53 970	53 970	53 970	(36 179)	635 351	610 131	654 811	
Expenditure By Type																	
Employee related costs		18 134	17 763	18 624	18 822	18 822	18 822	18 822	18 822	18 822	18 822	18 822	20 367	225 466	224 058	234 365	
Remuneration of councillors		709	709	724	696	696	696	696	696	696	696	696	641	8 350	8 735	9 136	
Debt impairment		-	-	-	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	4 411	14 723	11 506	12 035	
Depreciation & asset impairment		-	-	15 721	5 240	5 240	5 240	5 240	5 240	5 240	5 240	5 240	5 240	62 886	65 778	68 804	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	(969)	2 265	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	6 144	23 552	25 346	26 512	
Other materials		-	2 420	10	653	653	653	653	653	653	653	653	533	8 190	8 985	9 398	
Contracted services		3 564	6 739	16 942	14 694	14 694	14 694	14 694	14 694	14 694	14 694	14 694	21 886	166 686	172 725	195 856	
Transfers and subsidies		4 634	362	322	1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	(1 107)	13 752	9 669	10 114	
Other expenditure		8 241	4 909	11 562	7 979	7 979	7 979	7 979	7 979	7 979	7 979	7 979	2 138	90 680	79 328	82 889	
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		35 283	31 935	66 168	52 581	52 581	52 581	52 581	52 581	52 581	52 581	52 581	60 254	614 285	606 131	649 111	
Surplus/(Deficit)		196 958	(27 194)	(63 376)	1 389	1 389	1 389	1 389	1 389	1 389	1 389	1 389	(96 433)	21 066	4 000	5 700	
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)		-	-	-	37 006	37 006	37 006	37 006	37 006	37 006	37 006	37 006	148 023	444 068	511 733	567 413	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		196 958	(27 194)	(63 376)	38 395	38 395	38 395	38 395	38 395	38 395	38 395	38 395	51 589	465 134	515 733	573 113	

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 - 08/09/2020

Monthly cash flows		Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21 Adjusted Budget	Budget Year +1 2021/22 Adjusted Budget	Budget Year +2 2022/23 Adjusted Budget	
Outcome	Outcome		Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
R thousands	Cash Receipts By Source		1															
	Property rates																	
	Service charges - electricity revenue																	
	Service charges - water revenue	-		1 939	1 741	1 741	1 741	1 741	1 741	1 741	1 741	1 741	1 741	1 741	5 024	20 889	-	-
	Service charges - sanitation revenue	-		690	437	437	437	437	437	437	437	437	437	437	1 057	5 241	-	-
	Service charges - refuse																	
	Rental of facilities and equipment	-		10	33	33	33	33	33	33	33	33	33	33	124	400	418	438
	Interest earned - external investments	-		-	417	417	417	417	417	417	417	417	417	417	1 667	5 000	5 230	5 471
	Interest earned - outstanding debtors																	
	Dividends received																	
	Fines, penalties and forfeits	-		0	8	8	8	8	8	8	8	8	8	8	33	100	105	109
	Licences and permits																	
	Agency services																	
	Transfers and Subsidies - Operational																	
	Other revenue	-		-	-	48 054	48 054	48 054	48 054	48 054	48 054	48 054	48 054	48 054	192 215	576 644	548 723	590 578
		-		(100 805)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	100 638	(500)	129 477	131 453
		-		(98 166)	50 648	50 648	50 648	50 648	50 648	50 648	50 648	50 648	50 648	50 648	300 757	607 774	683 953	728 049
	Cash Receipts by Source																	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-		-	80 000	37 006	37 006	37 006	37 006	37 006	37 006	37 006	37 006	37 006	68 023	444 068	511 733	567 413
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
	Proceeds on Disposal of Fixed and Intangible Assets																	
	Short term loans																	
	Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits	-		-	-	-	-	-	-	-	-	-	-	-	(0)	(0)	5	5	
Decrease (increase) in non-current receivables	-		-	-	-	-	-	-	-	-	-	-	-	(14 300)	(14 300)	-	-	
Decrease (increase) in non-current investments	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	-		(18 166)	87 653	87 653	87 653	87 653	87 653	87 653	87 653	87 653	87 653	87 653	354 480	1 037 542	1 195 691	1 295 467	
Cash Payments by Type																		
Employee related costs	-		-	19 485	19 485	19 485	19 485	19 485	19 485	19 485	19 485	19 485	19 485	77 939	233 817	232 793	243 502	
Remuneration of councillors																		
Finance charges																		
Bulk purchases - Electricity																		
Bulk purchases - Water & Sewer	-		-	1 963	1 963	1 963	1 963	1 963	1 963	1 963	1 963	1 963	1 963	7 851	23 552	25 346	26 512	
Other materials																		
Contracted services																		
Transfers and grants - other municipalities																		
Transfers and grants - other	-		-	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	4 617	13 852	-	-	
Other expenditure	-		128 603	21 863	21 863	21 863	21 863	21 863	21 863	21 863	21 863	21 863	21 863	(41 151)	262 356	359 188	383 581	
Cash Payments by Type	-		128 603	44 465	44 465	44 465	44 465	44 465	44 465	44 465	44 465	44 465	44 465	49 256	533 577	617 327	653 594	
Other Cash Flows/Payments by Type																		
Capital assets	-		-	38 761	38 761	38 761	38 761	38 761	38 761	38 761	38 761	38 761	38 761	87 282	465 134	511 733	567 413	
Repayment of borrowing																		
Other Cash Flows/Payments																		
Total Cash Payments by Type	-		196 365	83 226	83 226	83 226	83 226	83 226	83 226	83 226	83 226	83 226	83 226	136 538	998 711	1 129 060	1 221 007	
NET INCREASE/(DECREASE) IN CASH HELD			-	(214 531)	4 428	4 428	4 428	4 428	4 428	4 428	4 428	4 428	4 428	217 941	38 831	66 631	74 459	
Cash/cash equivalents at the month/year beginning:	-		-	(214 531)	(210 104)	(205 676)	(201 248)	(196 821)	(192 393)	(187 966)	(183 538)	(179 110)	(179 110)	-	38 831	105 462	105 462	
Cash/cash equivalents at the month/year end:	-		(214 531)	(210 104)	(205 676)	(201 248)	(196 821)	(192 393)	(187 966)	(183 538)	(179 110)	(179 110)	(179 110)	38 831	38 831	105 462	179 921	

DC26 Zululand - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 08/09/2020

R thousands	Description - Municipal Vote	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
			July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
			Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
1	Multi-year expenditure appropriation																
	Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 03 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Capital Multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Single-year expenditure appropriation																
	Vote 01 - Council		-	-	-	350	350	350	350	350	350	350	350	700	3 500	-	-
	Vote 02 - Corporate Services		-	-	-	733	733	733	733	733	733	733	733	2 606	8 470	-	200
	Vote 03 - Finance		75	30	178	605	605	605	605	605	605	605	605	1 104	6 222	4 000	5 500
	Vote 04 - Community Development		-	-	6	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	4 156	13 175	4 708	4 943
	Vote 05 - Planning & Wsa		-	46 561	67 579	36 928	36 928	36 928	36 928	36 928	36 928	36 928	36 928	22 305	431 867	507 025	562 470
	Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 07 - Water Purification		-	-	-	190	190	190	190	190	190	190	190	380	1 900	-	-
	Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Capital single-year expenditure sub-total		75	46 591	67 762	39 932	39 932	39 932	39 932	39 932	39 932	39 932	39 932	31 251	465 134	515 733	573 113
2	Total Capital Expenditure		75	46 591	67 762	39 932	39 932	39 932	39 932	39 932	39 932	39 932	39 932	31 251	465 134	515 733	573 113

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) - 08/09/2020

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21 Adjusted Budget	Budget Year +1 2021/22 Adjusted Budget	Budget Year +2 2022/23 Adjusted Budget
		Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands																
Capital Expenditure - Functional																
Governance and administration																
Executive and council		75	30	178	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	6 128	23 630	4 000	5 500
Finance and administration		-	-	-	350	350	350	350	350	350	350	350	700	3 500	-	-
Internal audit		75	30	178	1 802	1 802	1 802	1 802	1 802	1 802	1 802	1 802	5 428	20 130	4 000	5 500
Community and public safety		-	-	6	83	83	83	83	83	83	83	83	302	974	-	-
Community and social services		-	-	6	83	83	83	83	83	83	83	83	302	974	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services																
Planning and development		-	-	-	769	769	769	769	769	769	769	769	2 842	8 996	7 223	7 603
Road transport		-	-	-	769	769	769	769	769	769	769	769	2 842	8 996	7 223	7 603
Environmental protection													-	-	-	-
Trading services		-	46 561	67 579	36 914	36 914	36 914	36 914	36 914	36 914	36 914	36 914	21 932	431 384	504 510	559 810
Energy sources													-	-	-	-
Water management		-	46 561	67 579	36 914	36 914	36 914	36 914	36 914	36 914	36 914	36 914	21 932	431 384	504 510	559 810
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	13	13	13	13	13	13	13	13	47	150	-	200
Other																
Total Capital Expenditure - Functional		75	46 591	67 762	39 932	39 932	39 932	39 932	39 932	39 932	39 932	39 932	31 251	465 134	515 733	573 113

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 2020/21									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		431 867	-	-	-	-	3 000	-	3 000	434 867	507 025	562 470
Roads Infrastructure		2 383	-	-	-	-	-	-	-	2 383	2 515	2 660
Roads		2 383	-	-	-	-	-	-	-	2 383	2 515	2 660
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		384 687	-	-	-	-	3 000	-	3 000	387 687	504 510	559 810
Dams and Weirs												
Boreholes		-	-	-	-	-	-	-	-		-	-
Reservoirs		-	-	-	-	-	-	-	-		-	-
Pump Stations		-	-	-	-	-	-	-	-		-	-
Water Treatment Works		11 871	-	-	-	-	-	27 200	27 200	39 071	-	-
Bulk Mains		246 377	-	-	-	-	-	(27 200)	(27 200)	219 177	260 000	300 280
Distribution		126 439	-	-	-	-	3 000	-	3 000	129 439	244 510	259 530
Distribution Points												
PRV Stations												
Capital Spares		-	-	-	-	-	-	-	-		-	-
Sanitation Infrastructure		44 797	-	-	-	-	-	-	-	44 797	-	-
Pump Station												
Reticulation		44 797	-	-	-	-	-	-	-	44 797	-	-
Waste Water Treatment Works												
Outfall Sewers												
Toilet Facilities		-	-	-	-	-	-	-	-		-	-
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												
Attenuation												
MV Substations			</									

Outdoor Facilities	5 588	-	-	-	-	-	-	-	5 588	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	3 500	-	3 500	3 500	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	3 500	-	3 500	3 500	-	-
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	1 000	-	-	-	-	-	220	220	1 220	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	1 000	-	-	-	-	-	220	220	1 220	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1 000	-	-	-	-	-	220	220	1 220	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	5 222	-	-	-	-	2 000	(220)	1 780	7 002	4 000	5 500
Computer Equipment	5 222	-	-	-	-	2 000	(220)	1 780	7 002	4 000	5 500
Furniture and Office Equipment	120	-	-	-	-	-	-	-	120	-	-
Furniture and Office Equipment	120	-	-	-	-	-	-	-	120	-	-
Machinery and Equipment	1 124	-	-	-	-	1 900	-	1 900	3 024	-	200
Machinery and Equipment	1 124	-	-	-	-	1 900	-	1 900	3 024	-	200
Transport Assets	2 600	-	-	-	-	600	-	600	3 200	-	-
Transport Assets	2 600	-	-	-	-	600	-	600	3 200	-	-
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	454 134	-	-	-	11 000	-	11 000	465 134	515 733	573 113

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

[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	-	-	-	-	-	-	-	-	-	-	-
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 Licenses									-	-	
Solid Waste Licenses									-	-	
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 renewal 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.
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)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e)).
8. $G = B + C + D + E + F$
9. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balance

Budget Year +2
2022/23
Adjusted Budget
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Description	Ref	Budget Year 2020/21								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	2021/22 Adjusted Budget	2022/23 Adjusted Budget
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		57 000	-	-	-	-	4 500	(340)	4 160	61 160	59 622	62 365
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		57 000	-	-	-	-	4 500	(340)	4 160	61 160	59 622	62 365
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		16 000	-	-	-	-	4 500	(340)	4 160	20 160	16 736	17 506
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		41 000	-	-	-	-	-	-	-	41 000	42 886	44 859
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
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		-	-									

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						1 500	800	2 300	4 800	2 615	2 735	
Operational Buildings	2 500						1 500	800	2 300	4 800	2 615	2 735	
Municipal Offices	2 500						1 500	800	2 300	4 800	2 615	2 735	
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													
Local Settlement Software Applications													
Unspecified													
Computer Equipment	900							(800)	(800)	100	941	985	
Computer Equipment	900							(800)	(800)	100	941	985	
Furniture and Office Equipment	100									100	105	109	
Furniture and Office Equipment	100									100	105	109	
Machinery and Equipment	430									430	450	470	
Machinery and Equipment	430									430	450	470	
Transport Assets	1 000						1 000		1 000	2 000	1 046	1 094	
Transport Assets	1 000						1 000		1 000	2 000	1 046	1 094	
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	61 930					7 000	(340)	6 660	68 590	64 779	67 759	

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

check balance

		Budget Year 2020/21									Budget Year *1)	Budget Year *2)
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2021/22	2022/23
Depreciation by Asset Class/Sub-class												
Infrastructure		62 886	--	--	--	--	--	--	--	62 886	65 778	68 804
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--	--	--
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		62 886	--	--	--	--	--	--	--	62 886	65 778	68 804
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--	--	--
Distribution		62 886	--	--	--	--	--	--	--	62 886	65 778	68 804
Distribution Points		--	--	--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--	--	--
Reticulation		--	--	--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--	--	--
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		--										

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	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Depreciation to be adjusted	1	62 886	-	-	-	-	-	-	-	62 886	65 778	68 804	

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

check balance

Description	Ref	Budget Year 2020/21									Budget Year +1
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget
R thousands											
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads											
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		-	-	-	-	-	-	-	-	-	-
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station											
Reticulation											
Waste Water Treatment Works											
Outfall Sowers											
Toilet Facilities											
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											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres			</								

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	-	-	-	-	-	-	-	-	-	-	-
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 Licenses									-	-	
Solid Waste Licenses									-	-	
Computer Software and Applications									-	-	
Load 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 assetsto 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 underspending)
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 (section 28(2)(e))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balance

Budget Year +2
2022/23
Adjusted Budget
—
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DC26 Zululand - Supporting Table SB20 Not required - 08/09/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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