BUDGET 2012/2013

ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND

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Zululand
DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA

Private Bag X76
Ulundi
3838

Tel/Ucingo: 035 8745500
Fax/Ifeksi: 035 8745591/89

Ref: 5/1/2 Enq: SB Nkosi (L Buthelezi) Email: lbuthelezi@zululand.org.za Date: 06/06/2012

The Head of Treasury
KwaZulu Natal Provincial Treasury
P.O. Box 3613
Pietermaritzburg
3200

SUBMISSION OF THE FINAL BUDGET FOR THE 2012/13 FINANCIAL YEAR

Kindly receive the final budget 2012/2013 as approved by the Council on the 31^{th} of May 2012.

Included is the following:

PART 1

- Mayor's Report
- Executive Summary
- Budget Related Resolutions
- Annual Budget Tables (Table A1 – A10)

PART 2
Supporting Documentation

- Graphical Presentation
- Schedule of Tariffs
- Municipal Manager's Quality Certification

Hoping this will meet your requirements.

Yours Faithfully

SB NKOSI
CHIEF FINANCIAL OFFICER

Zululand
DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA

Private Bag X76
Ulundi
3838

Tel/Ucingo: 035 8745500
Fax/Ifeksi: 035 8745591/89

Ref: 5/1/2 | Enq: SB Nkosi (L Buthelezi) | Email: lbuthelezi@zululand.org.za | Date: 06/06/2012

The Head of Department
National Treasury
Private Bag X115
Pretoria
.01

SUBMISSION OF THE FINAL BUDGET FOR THE 2012/13 FINANCIAL YEAR

Kindly receive the attached final budget 2012/2013 as approved by the Council on the 31th of May 2012.

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Hoping this will meet your requirements.

Yours Faithfully

SB NKOSI
CHIEF FINANCIAL OFFICER

Speaker

Deputy Mayor

Members of the Executive Committee

Councillors

Municipal Manager

Municipal Directors and Officials present

Distinguished Guests

It is both a priviledge and an honour to present to you the budget for the 2012/2013 financial year as well as the 2012/2013 to 2014/2015 mid-term revenue and expenditure framework (MTREF).

Speaker, this budget was prepared in accordance with the Local Government, Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168 (1) of the Act.

Ladies and gentlemen, this year's budget is a record budget as it stands at R824 423 866 which means that it has increased by R167 287 850 as compared to the previous year's budget of more than R657 million.

This is a significant improvement if one considers the fact that the very first budget of this municipality a few years ago was a mere R6 million. In April this year, between April 9 to April 13,we conducted Road shows across all our five local Municipalities, as part of ensuring public participation in our budget, as it is a pre-requisite by law.

It is with great joy that I report to this council sitting that this budget received a rave reception from members of the Zululand communities who attended our Road-shows.

All our five Local Municipalities:Ophongolo, eDumbe, AbaQulusi, Ulundi and Nongomaunanimously approved this year's budget during these Budget Road-shows.

As a Municipality that focuses primarily on the eradication of water and sanitation backlogs through the implementation of regional water schemes, ZDM spends a substantial portion of the Municipal Infrastructure Grant (MIG) on water and sanitation projects.

According to our Medium term service delivery objectives as stated in our Integrated Development Plan (IDP) we also have a duty to improve the economy of the district through the creation of job opportunities and additional economic activities, hence we have projects like our LED (Local Economic Development) Programmes. Under this programme we fund income generating projects in all our 89 wards to a tune of R60 000 per ward.

We also fund widows and orphans income generating projects at R20 000 per ward to help alleviate poverty within our poor communities.

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

The budget is summarized in more detail in the budget schedules. However the comments on the budget are as follows:

Presentation on slides

- **Highlights on the Expenditure:**
- **Highlights of income:**
- **Budget Related Resolution:**

Tabling:

I hereby table the budget for the 2012/2013 financial year as well as the 2012/2013 to 2014/2015 medium term revenue and expenditure framework.

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE 8TH FULL COUNCIL MEETING HELD ON 31 MAY 2012

ZDMC: 11 / 104 **File 5/R**

ZULULAND DISTRICT MUNICIPALITY DRAFT BUDGET 2012 / 2013

With Cllrs LS Dumakude and BJ Mncwango proposing and seconding respectively, it was

RESOLVED THAT:

1. In terms of section 24 of the Municipal Finance Management Act 56 of 2003,the annual budget of the municipality for the financial year 2012/13 and indicative allocations for the two projected outer years 2013/14 and 2014/15 be approved as set-out in the following tables:

   - Table A1 Budget Summary.
   - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
   - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
   - Table A4 Budgeted Financial Performance (revenue and expenditure).
   - Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

2. 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 A6 Budgeted Financial Position.
   - Table A7 Budgeted Cash Flows

Certified Copy of the Minutes
Michael Nkosinathi Shandu
HOD Corporate Services

Item Number: ZDMC 11 | 104

Meeting Date: 31 May 2012

Signature:

- Table A8 Cash backed reserves/accumulated surplus reconciliation
- Table A9 Asset Management
- Table A10 Basic service delivery measurements

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

4. The grants be accepted and approved with appreciation.

5. The staff structure be approved as budgeted for.

6. The Quality Certificate be approved.

7. The tariffs be approved.

8. The tariff policy, credit control and debt collection policy, cash management policy and supply chain management policy have been reviewed and no changes are considered necessary.

CERTIFIED A TRUE COPY OF THE ORIGINAL

Certified Copy of the Minutes
Michael Nkosinathi Shandu
HOD Corporate Services

Item Number: ZDMC : 11/104
Meeting Date: 31 May 2012
Signature:

ZULULAND DISTRICT MUNICIPALITY 2012/2013 BUDGET REPORT

EXECUTIVE SUMMARY

The 2012/2013 budget

Legislative framework

The 2012/2013 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2013/2014 and 2014/2015 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 includes 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
- Municipal roads
- Regulation of passenger transport services
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- Regional fresh produce markets & abattoirs
- District cemeteries
- 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 take 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 therefrom are included in the budget.

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

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

The budget is summarized in more detail in the budget schedules.
However, the comments on the budget are as follows:

MAIN BUDGET SUMMARY

	2011/2012	**2012/2013**	**% INCREASE**
Total operating budget	R344, 084,016	R 379,488,715	16%
Capital budget	R313, 052,000	R426,935,152	36%
Total budget	**R657, 136,016**	**R 824,423,866**	**25%**

The total budget increased by R **167,287,850**

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

Tourism Portfolio Project	337,920
Youth Day Celebration	500,000
Youth Summit	250,000
Women Summit	264,000
Ingoma Dance Competition	300,000
Music Festival	900,000
Water Loss Reduction	3,168,000
External Bursaries	625,000
Sports Development	600,000
Indegenous Games	300,000
Gender Conference	200,000
Disability Programmes	300,000
Princess Mandisi Health Care Centre	400,000
Total Community and Social Expenditure	**65,600,120**

CAPITAL EXPENDITURE

The capital projects budgeted for are as follows:

Revenue contributions (own funds)

	<u>R</u>
Vehicles	3,440,732
Furniture and Equipment	416,800
Computers	1,109,856
Software & Licenses	1,404,480
Electronic Document Management System	615,648
New Offices	3,000,000
Meters	3,168,000
Water Tanker X2	4,000,000
WSP Store	2,000,000
Tractors X2	500,000
Sub Total	**19,655,516**
Carry- over Projects	**28,916,636**

	<u>R</u>
DWA-Funds • *DWA Grant has increased by R14,928,000 from R55,000,000*	**81,100,000**
MIG Funds • *MIG has increased by R48 387 000 from R227 100 000 to R275,487,000*	**275 487,000**
Airport Grant	**20,000,000**
Rural Roads Asset Management	**1,776,000**

Sub Total	**378,363,000**

Total Capital **R426,935,152**

HIGHLIGHTS OF INCOME

OPERATING INCOME

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

- **SALE OF WATER AND SEWERAGE FEES**
  Sale of water is based on the proposed tariff structure. The amounts budgeted for has not taken into account the payment level and as a result, an amount of R3,226,266 has been set aside as a provision for working capital reserve (provision for non collection).

- **INTEREST INCOME**
  Interest Income is expected to increase as a result of interest rates, from R12, 066,793 to R12, 566,926.

- **EQUITABLE SHARE**
  Equitable share has been substantially increased by R24, 528,000 from R234, 326, 000 to R258, 854,000

- **PROVINCIAL GRANTS.**
  Provincial grants are based on the provincial 2011/12 budget statements. The Airport grant increased from R10, 000,000 to R20, 000,000 and the P700 grant of R14, 000,000 was a once-off grant in 2011/2012.

CAPITAL INCOME

The capital expenditure shall be funded as follows:

	R
Own revenue	19,655,516
MIG	275, 487,000
DWAF	81,100,000
Airport Grant	20,000,000
Rural Roads Asset Management	1,776,000
Carry – over projects	28,916,636
TOTAL	**426,935,152**

FREE BASIC WATER
Free Basic Water of 6 kilolitres per household per month is provided for. The present policy of providing free Basic Water for unmetered rural consumption remains unchanged. Free Basic Water is also provided in the rural schemes which are not breaking even or where the cost of billing and collection far exceeds the revenue to be derived from the scheme.

Any other consumption is billed at applicable tariffs. With water being a scarce resource, a stepped tariff is applied i.e. the consumer who consume more than 30,000 litres per month having to pay more. The tariffs are attached as annexure. A tariff increase of 6% on the tariffs applicable to the band of 7-30 kilolitres and 12% on the bands above 30 kiloliters. The proposed increase will be applicable to unequalised tariffs. Therefore this will be applicable to municipalities.

BUDGET RELATED RESOLUTIONS

The council resolves that:

That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Final budget of the municipality for the financial year 2012/13 and indicative allocations for the two projected outer years 2013/14 and 2014/15 be approved as set-out in the following tables:

- Table A1 Budget Summary.
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
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- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

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

- Table A6 Budgeted Financial Position.
- Table A7 Budgeted Cash Flows
- Table A8 Cash backed reserves/accumulated surplus reconciliation
- Table A9 Asset Management
- Table A10 Basic service delivery measurements

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

The grants be accepted and approved with appreciation.

The staff structure be approved as budgeted for.

The Quality Certificate be approved.

The tariffs be approved.

The tariff policy, credit control and debt collection policy, cash management policy and supply chain management policy have been reviewed and no changes are considered necessary.

DC26 Zululand - Table A1 Budget Summary

Description	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	18 322	17 692	23 668	19 901	19 901	19 901	19 901	32 772	34 541	36 406
Investment revenue	21 195	9 351	12 317	12 067	12 067	12 067	12 067	12 567	13 246	13 961
Transfers recognised - operational	-	410 015	418 603	238 063	252 063	252 063	252 063	272 633	295 087	308 190
Other own revenue	351 821	2 792	2 092	48 803	60 053	60 053	60 053	79 517	67 781	76 952
Total Revenue (excluding capital transfers and contributions)	391 338	439 851	458 698	318 834	344 084	344 084	344 084	397 489	410 665	435 510
Employee costs	59 638	74 980	84 281	65 304	85 304	85 304	65 304	113 261	121 313	132 352
Remuneration of councillors	4 934	5 039	4 792	5 467	5 717	5 717	5 717	6 243	6 811	7 431
Depreciation & asset impairment	30 029	31 979	31 574	33 108	33 108	33 108	33 108	31 574	33 279	35 076
Finance charges	833	697	618	310	310	310	310	50	53	56
Materials and bulk purchases	25 168	35 064	39 168	49 929	52 429	52 429	52 429	71 768	75 665	79 751
Transfers and grants	813	845	900	1 081	1 081	1 081	1 081	1 152	490	490
Other expenditure	145 930	160 762	165 223	103 403	125 903	125 903	125 903	132 775	130 214	135 200
Total Expenditure	267 365	309 346	328 534	278 602	303 852	303 852	303 852	356 843	367 824	390 356
Surplus/(Deficit)	123 973	130 505	130 164	40 232	40 232	40 232	40 232	40 646	42 841	45 154
Transfers recognised - capital	-	-	-	228 788	293 788	293 788	293 788	378 363	338 670	318 575
Contributions recognised - capital & contributed assets	-	-	-	19 264	19 264	19 264	19 264	48 572	14 393	15 170
Surplus/(Deficit) after capital transfers & contributions	123 973	130 505	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 973	130 505	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899
Capital expenditure & funds sources										
Capital expenditure	1 071 383	1 167 616	1 463 068	248 052	313 052	313 052	388 052	426 935	353 063	333 745
Transfers recognised - capital	1 032 338	1 123 630	1 401 587	248 052	313 052	313 052	313 052	378 363	338 670	318 575
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 045	43 986	61 481	19 264	19 264	19 264	19 264	48 572	14 393	15 170
Total sources of capital funds	1 071 383	1 167 616	1 463 068	267 316	332 316	332 316	332 316	426 935	353 063	333 745
Financial position										
Total current assets	128 643	168 058	206 147	3 123	3 123	3 123	3 123	212 686	217 040	228 760
Total non current assets	1 072 622	1 168 929	1 298 390	248 052	313 052	313 052	313 052	426 935	353 063	333 745
Total current liabilities	83 762	88 884	157 731	-	-	-	-	-	-	-
Total non current liabilities	4 364	3 153	1 362	1 265	1 265	1 265	1 265	-	-	-
Community wealth/Equity	1 113 139	1 244 971	1 343 444	249 910	314 910	314 910	314 910	639 621	572 316	562 505
Cash flows										
Net cash from (used) operating	106 037	196 602	156 853	324 212	339 215	339 215	339 216	502 381	434 000	419 231
Net cash from (used) investing	(193 838)	(124 969)	(157 685)	(248 052)	(313 052)	(313 052)	(313 052)	(426 935)	(353 063)	(333 745)
Net cash from (used) financing	(1 255)	(1 087)	(1 720)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	77 620	148 170	144 618	224 330	174 333	174 333	174 333	258 779	340 717	426 203
Cash backing/surplus reconciliation										
Cash and investments available	77 643	148 170	144 618	-	-	-	-	205 920	217 040	228 760
Application of cash and investments	70 937	(299 899)	(81 264)	(3 123)	(3 123)	(3 123)	(3 123)	(9 771)	-	-
Balance - surplus (shortfall)	6 725	448 068	225 882	3 123	3 123	3 123	3 123	215 691	217 040	228 760
Asset management										
Asset register summary (WDV)	379	265	211	-	-	-	-	-	-	-
Depreciation & asset impairment	30 029	31 979	31 574	33 108	33 108	33 108	31 574	31 574	33 279	35 076
Renewal of Existing Assets	1 071 383	1 167 616	-	361 364	361 364	361 364	361 364	15 000	15 810	16 664
Repairs and Maintenance	19 277	26 129	27 837	40 232	40 232	40 232	25 646	25 646	27 031	28 491
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	59	-	54	29	29	29	48	48	46	46
Sanitation/sewerage:	79	-	70	64	64	64	53	53	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard										
Governance and administration		150 225	174 767	215 767	315 710	336 960	336 960	420 760	374 520	406 334
Executive and council		–	3 974	3 205	33 108	33 108	33 108	31 574	33 279	35 076
Budget and treasury office		150 225	170 793	212 562	282 602	293 852	293 852	369 186	341 241	371 259
Corporate services		–	–	–	–	10 000	10 000	20 000	–	–
Community and public safety		2 182	15 322	11 186	1 487	15 487	15 487	1 561	1 639	1 729
Community and social services		2 182	15 322	11 186	1 487	15 487	15 487	1 561	1 639	1 729
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		19 001	1 870	2 410	2 688	2 688	2 688	3 176	2 964	3 182
Planning and development		19 001	1 870	2 410	2 688	2 688	2 688	3 176	2 964	3 182
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		219 929	247 891	227 333	247 004	302 001	302 001	390 927	384 605	358 009
Electricity		–	–	–	–	–	–	–	–	–
Water		214 315	242 133	203 847	246 536	301 535	301 535	390 434	384 086	357 462
Waste water management		5 614	5 758	23 886	468	466	466	492	519	547
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	391 337	439 051	456 696	566 886	657 136	657 136	824 424	763 728	769 255
Expenditure - Standard										
Governance and administration		73 574	93 282	102 545	104 891	110 141	110 141	124 766	132 230	141 309
Executive and council		30 619	78 972	84 290	60 445	60 695	60 695	65 098	69 046	73 247
Budget and treasury office		41 355	14 310	18 254	17 680	18 680	18 680	24 906	25 786	27 819
Corporate services		1 600	–	–	26 765	30 765	30 765	34 762	37 397	40 243
Community and public safety		62 693	45 301	34 605	50 046	64 046	64 046	56 058	48 749	49 893
Community and social services		60 720	45 301	34 605	50 046	64 046	64 046	56 058	48 749	49 893
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		624	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		1 348	–	–	–	–	–	–	–	–
Economic and environmental services		26 401	16 910	23 641	13 595	13 596	13 595	15 394	16 240	17 594
Planning and development		26 401	16 910	23 641	13 595	13 596	13 595	15 394	16 240	17 594
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		104 497	153 852	193 579	150 302	156 302	156 302	160 621	170 606	181 560
Electricity		–	–	–	–	–	–	–	–	–
Water		99 636	147 739	154 414	141 726	147 726	147 726	161 226	160 540	170 772
Waste water management		4 962	6 113	39 166	8 576	8 676	8 576	9 395	10 066	10 788
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	267 365	309 346	354 371	318 834	344 083	344 083	356 840	367 824	390 355
Surplus/(Deficit) for the year		123 973	130 505	102 327	248 052	313 052	313 052	467 581	395 904	378 900

References

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

2 *Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)*

3 *Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)*

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

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote	1									
Vote 1 - COUNCIL		–	3 974	3 205	33 108	33 108	33 108	31 574	33 279	35 076
Vote 2 - CORPORATE SERVICES		–	–	–	–	10 000	10 000	20 000	–	–
Vote 3 - FINANCE		150 225	170 793	212 562	282 602	293 852	293 852	369 166	341 241	371 259
Vote 4 - PLANNING & WSA		19 001	1 870	2 410	2 688	2 688	2 688	3 176	2 964	3 182
Vote 5 - COMMUNITY DEVELOPMENT		2 182	15 322	11 188	1 487	15 487	15 487	1 561	1 639	1 729
Vote 6 - TECHNICAL SERVICES		219 929	–	–	227 100	227 100	227 100	366 156	350 064	321 603
Vote 7 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–
Vote 8 - WATER DISTRIBUTION		–	242 133	203 647	19 435	74 435	74 435	32 279	34 022	35 859
Vote 9 - WASTE WATER		–	5 756	23 686	466	468	468	492	519	547
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	391 337	439 851	456 698	566 886	657 136	657 136	824 424	763 728	769 255
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL		30 619	78 972	84 290	60 445	60 695	60 695	65 098	69 046	73 247
Vote 2 - CORPORATE SERVICES		–	824	–	26 765	30 765	30 765	34 762	37 397	40 243
Vote 3 - FINANCE		41 355	14 310	18 254	17 680	18 680	18 680	24 908	25 786	27 819
Vote 4 - PLANNING & WSA		125 937	16 910	23 641	13 595	13 595	13 595	15 394	16 240	17 594
Vote 5 - COMMUNITY DEVELOPMENT		53 668	45 301	34 605	50 046	64 046	64 046	56 058	48 748	49 893
Vote 6 - TECHNICAL SERVICES		–	–	–	11 423	11 423	11 423	15 727	20 678	22 038
Vote 7 - WATER PURIFICATION		–	–	–	57 111	57 111	57 111	80 374	85 050	90 008
Vote 8 - WATER DISTRIBUTION		–	6 110	154 414	73 191	79 191	79 191	55 126	54 813	58 725
Vote 9 - WASTE WATER		4 962	147 739	39 166	8 576	8 576	8 576	9 395	10 066	10 788
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	266 541	310 170	354 371	318 834	344 084	344 084	356 843	367 824	390 355
Surplus/(Deficit) for the year	2	124 797	129 681	102 327	248 052	313 052	313 052	467 581	395 904	378 900

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure

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

3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	13 118	12 209	16 239	15 105	15 105	15 105	15 105	24 852	26 299	27 719
Service charges - sanitation revenue	2	5 284	5 483	7 447	4 796	4 796	4 796	4 796	7 820	8 242	8 687
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other											
Rental of facilities and equipment		73	95	84							
Interest earned - external investments		21 195	9 351	12 317	12 067	12 067	12 067	12 067	12 387	13 246	13 961
Interest earned - outstanding debtors		222	914	574							
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational			410 015	418 503	238 053	252 063	252 063	252 063	272 633	295 097	308 150
Other revenue	2	351 405	1 580	1 411	48 803	60 053	60 053	60 053	70 517	67 791	76 952
Gains on disposal of PPE		81	497	23							
Total Revenue (excluding capital transfers and contributions)		391 330	439 031	456 000	318 834	344 084	344 084	344 084	387 489	410 665	435 510
Expenditure By Type											
Employee related costs	2	59 638	74 960	84 261	85 304	85 304	85 304	85 304	113 281	121 313	132 352
Remuneration of councillors		4 934	5 039	4 792	5 467	5 717	5 717	5 717	6 243	6 811	7 431
Debt impairment	3			14 996	3 055	3 055	3 055	3 055	3 226	4 818	5 257
Depreciation & asset impairment	2	30 029	31 979	31 574	33 108	33 108	33 108	33 108	31 574	33 279	35 076
Finance charges		833	697	618	310	310	310	310	50	53	56
Bulk purchases	2	25 188	35 064	39 168	49 929	52 429	52 429	52 429	71 789	75 685	79 751
Other materials	8										
Contracted services		3 006	3 707	4 344	10 759	10 759	10 759	10 759	8 736	9 207	9 704
Transfers and grants		813	845	900	1 081	1 081	1 081	1 081	1 152	490	490
Other expenditure	4, 5	142 921	157 056	145 883	89 580	112 088	112 088	112 088	120 813	116 169	120 240
Loss on disposal of PPE											
Total Expenditure		267 365	309 346	326 534	278 602	303 852	303 852	303 852	356 843	367 824	390 356
Surplus/(Deficit)		123 973	130 505	130 164	40 232	40 232	40 232	40 232	40 646	42 841	45 154
Transfers recognised - capital					228 788	293 788	293 788	293 788	378 363	338 670	318 575
Contributions recognised - capital	6	–	–	–	19 264	19 264	19 264	19 264	48 572	14 393	15 170
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		123 973	130 505	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899
Taxation											
Surplus/(Deficit) after taxation		123 973	130 505	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		123 973	130 505	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		123 973	130 505	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

DC26 Zululand - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE		–	–	–	–	–	–	–	–	–	–
Vote 4 - PLANNING & WSA		–	–	–	–	–	–	–	–	–	–
Vote 5 - COMMUNITY DEVELOPMENT		–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 7 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–
Vote 8 - WATER DISTRIBUTION		–	–	–	–	–	–	–	–	–	–
Vote 9 - WASTE WATER		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		29 731	31 496	49 539	3 800	3 800	3 800	3 800	5 261	5 545	5 844
Vote 2 - CORPORATE SERVICES		2 174	2 174	–	4 037	14 037	14 037	14 037	20 884	932	982
Vote 3 - FINANCE		2 996	4 656	3 520	2 166	2 166	2 165	2 165	4 287	2 410	2 540
Vote 4 - PLANNING & WSA		3 789	3 878	3 789	4 751	4 751	4 751	4 751	5 010	5 273	5 585
Vote 5 - COMMUNITY DEVELOPMENT		356	1 745	3 960	183	183	183	183	29 609	730	770
Vote 6 - TECHNICAL SERVICES		1 032 338	37	37	227 100	282 100	282 100	282 100	360 667	338 808	318 803
Vote 7 - WATER PURIFICATION		–	–	–	–	–	–	–	780	822	867
Vote 8 - WATER DISTRIBUTION		–	1 123 630	1 401 530	6 016	6 016	6 016	6 016	4 617	544	574
Vote 9 - WASTE WATER		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		1 071 383	1 167 616	1 463 656	248 052	313 052	313 052	313 052	426 935	353 063	333 745
Total Capital Expenditure - Vote		1 071 383	1 167 616	1 463 656	248 052	313 052	313 052	313 052	426 935	353 063	333 745
Capital Expenditure - Standard											
Governance and administration		32 729	36 152	53 719	10 003	20 003	20 003	20 003	30 432	8 887	9 347
Executive and council		29 731	31 496	46 539	3 800	3 800	3 800	3 800	5 261	5 545	5 844
Budget and treasury office		2 996	4 656	7 520	2 166	2 166	2 165	2 165	4 287	2 410	2 540
Corporate services					4 037	14 037	14 037	14 037	20 884	932	982
Community and public safety		2 530	3 918	3 973	183	183	183	183	29 609	730	770
Community and social services		346	1 732	1 787	183	183	183	183	29 609	730	770
Sport and recreation											
Public safety		2 171	2 174	2 174							
Housing											
Health		13	13	13							
Economic and environmental services		3 789	3 878	3 789	4 751	4 751	4 751	4 751	5 010	5 273	5 585
Planning and development		3 789	3 878	3 789	4 751	4 751	4 751	4 751	5 010	5 273	5 585
Road transport											
Environmental protection											
Trading services		1 032 338	1 123 630	1 401 530	233 116	288 116	288 116	343 116	361 884	338 173	318 043
Electricity											
Water		1 032 338	1 123 630	1 401 530	233 116	288 116	288 116	343 116	361 884	338 173	318 043
Waste water management											
Waste management											
Other			37	37							
Total Capital Expenditure - Standard	3	1 071 380	1 167 616	1 463 660	248 052	313 052	313 052	368 052	426 935	353 063	333 749
Funded by:											
National Government		1 032 338	1 123 630	1 401 587	248 052	353 052	303 052	303 052	358 363	338 670	318 575
Provincial Government						10 000	10 000	10 000	20 000		
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	1 032 338	1 123 630	1 401 587	248 052	313 052	313 052	313 052	378 363	338 670	318 575
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		39 046	41 988	61 481	19 264	19 264	19 264	19 264	48 572	14 393	15 170
Total Capital Funding	7	1 071 383	1 167 618	1 463 068	267 316	332 316	332 316	332 316	426 935	353 063	333 749

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

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

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

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

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

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC26 Zululand - Table A6 Budgeted Financial Position

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
ASSETS											
Current assets											
Cash		77 663	148 170	5							
Call investment deposits	1	–	–	175 008	–	–	–	–	205 820	217 040	228 780
Consumer debtors	1	3 633	6 288	3 973	3 123	3 123	3 123	3 123	6 786	–	–
Other debtors		4 586	9 566	3 287							
Current portion of long-term receivables		41 876	41	22 004							
Inventory	2	904	3 593	1 870							
Total current assets		128 643	168 658	206 147	3 123	3 123	3 123	3 123	212 606	217 040	228 780
Non current assets											
Long-term receivables		669	1 049	2 616							
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	1 071 383	1 167 616	1 293 564	248 052	313 052	313 052	313 052	426 935	353 063	333 745
Agricultural											
Biological											
Intangible		379	265	218							
Other non-current assets											
Total non current assets		1 072 622	1 169 929	1 296 398	248 052	313 052	313 052	313 052	426 935	353 063	333 745
TOTAL ASSETS		1 201 266	1 338 688	1 502 538	251 175	316 175	316 175	316 175	639 621	570 103	562 505
LIABILITIES											
Current liabilities											
Bank overdraft	1			30 396							
Borrowing	4	1 265	1 544	34 666	–	–	–	–	–	–	–
Consumer deposits		3 265	3 283	3 279							
Trade and other payables	4	79 229	84 056	89 391	–	–	–	–	–	–	–
Provisions											
Total current liabilities		83 782	88 884	157 731	–	–	–	–	–	–	–
Non current liabilities											
Borrowing		4 364	3 153	1 362	1 265	1 265	1 265	1 265	–	–	–
Provisions		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		4 364	3 153	1 362	1 265	1 265	1 265	1 265	–	–	–
TOTAL LIABILITIES		88 126	92 017	159 093	1 265	1 265	1 265	1 265	–	–	–
NET ASSETS	5	1 113 139	1 244 971	1 343 444	249 910	314 910	314 910	314 910	639 621	570 103	562 505
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 113 139	1 244 971	1 343 444	249 910	314 910	314 910	314 910	639 621	572 316	562 505
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	1 113 139	1 244 971	1 343 444	249 910	314 910	314 910	314 910	639 621	572 316	562 505

References

1 Detail to be provided in Table SA3

2 Include completed low cost housing to be transferred to beneficiaries within 12 months

3 Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

4 Detail to be provided in Table SA3. Includes reserves to be funded by statute.

5 Net assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A7 Budgeted Cash Flows

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		338 977	460 833	436 275	68 704	79 954	79 954	79 954	162 161	121 716	125 271
Government - operating	1				238 063	252 063	252 063	252 063	271 330	290 097	311 448
Government - capital	1				249 052	303 052	303 052	303 052	378 363	339 670	318 575
Interest		21 195	9 351	12 317	11 067	12 067	12 067	12 067	12 567	13 246	13 961
Dividends											
Payments											
Suppliers and employees		(251 301)	(272 896)	(292 121)	(241 283)	(306 530)	(306 530)	(306 530)	(320 841)	(329 185)	(349 479)
Finance charges		(833)	(697)	(616)	(310)	(310)	(310)	(310)	(50)	(53)	(56)
Transfers and Grants	1				(1 081)	(1 081)	(1 081)	(1 081)	(1 152)	(490)	(490)
NET CASH FROM/(USED) OPERATING ACTIVITIES		108 037	196 602	155 853	324 212	339 215	339 215	339 215	502 381	434 000	419 231
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(193 656)	(124 969)	(157 685)	(248 062)	(313 052)	(313 052)	(313 052)	(426 935)	(353 063)	(333 745)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(193 656)	(124 969)	(157 685)	(248 062)	(313 052)	(313 052)	(313 052)	(426 935)	(353 063)	(333 745)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		(1 255)	(1 087)	(1 720)							
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 255)	(1 087)	(1 720)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(86 876)	70 546	(3 552)	76 150	26 163	26 163	26 163	75 446	80 937	85 486
Cash/cash equivalents at the year begin:	2	164 500	77 624	148 170	148 170	148 170	148 170	148 170	184 333	259 779	340 717
Cash/cash equivalents at the year end:	2	77 624	148 170	144 618	224 330	174 333	174 333	174 333	259 779	340 717	426 203

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

DC26 Zululand - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash and investments available											
Cash/cash equivalents at the year end	1	77 624	148 170	144 618	224 330	174 333	174 333	174 333	259 779	340 717	426 203
Other current investments > 90 days		39	0	0	(224 330)	(174 330)	(174 333)	(174 333)	(53 859)	(123 677)	(197 443)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		77 663	148 170	144 618	–	–	–	–	205 920	217 040	228 760
Application of cash and investments											
Unspent conditional transfers		–	6 297	11 439	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	70 937	(306 195)	(92 703)	(3 123)	(3 123)	(3 123)	(3 123)	(9 771)	–	–
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		70 937	(299 898)	(81 264)	(3 123)	(3 123)	(3 123)	(3 123)	(9 771)	–	–
Surplus(shortfall)		6 725	448 068	225 882	3 123	3 123	3 123	3 123	215 691	217 040	228 760

References

1. Must reconcile with Budgeted Cash Flows

2. For example, VAT, taxation

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

4. For example, sinking fund requirements for borrowing

5. [illegible] approval required for each reserve created and basis of cash backing of reserves

DC26 Zululand - Table A9 Asset Management

Description	Ref	2008/09	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CAPITAL EXPENDITURE										
Total New Assets	1	1 071 763	1 071 044	1 293 075	306 364	313 052	313 052	426 035	353 063	333 745
Infrastructure - Road transport		–	–	–	–	–	–	1 776	1 864	1 972
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1 058 185	1 123 630	1 247 714	287 100	283 788	283 788	356 587	336 806	316 603
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	10 000	10 000	20 000	–	–
Infrastructure		1 058 185	1 123 630	1 247 714	287 100	293 788	293 788	378 363	338 670	318 575
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	13 198	(52 247)	45 050	19 264	19 264	19 264	46 572	14 393	15 170
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		379	285	211	–	–	–	–	–	–
Total Renewal of Existing Assets	2	1 071 383	1 187 016	–	361 364	361 364	361 364	15 000	15 810	16 664
Infrastructure - Road transport		–	–	–	–	–	–	4 000	4 200	4 400
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1 058 185	1 123 630	–	342 100	342 100	342 100	6 000	6 324	6 665
Infrastructure - Sanitation		–	–	–	–	–	–	5 000	5 217	5 400
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		1 058 185	1 123 630	–	342 100	342 100	342 100	15 000	15 810	16 664
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	13 198	43 986	–	19 264	19 264	19 264	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	–	–	–	–	5 776	6 133	6 471
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		2 116 371	2 247 260	1 247 714	629 200	625 888	625 888	362 587	343 130	323 268
Infrastructure - Sanitation		–	–	–	–	–	–	5 000	5 217	5 400
Infrastructure - Other		–	–	–	–	10 000	10 000	20 000	–	–
Infrastructure		2 116 371	2 247 260	1 247 714	629 200	635 888	635 888	393 363	354 480	335 239
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		26 396	(8 261)	45 050	38 528	38 528	38 528	46 572	14 393	15 170
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		379	285	211	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	2 143 146	2 238 264	1 293 075	667 728	674 416	674 416	441 935	368 873	350 409
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		–	–	–	–	–	–	–	–	–
Community										
Heritage assets										
Investment properties		–	–	–	–	–	–	–	–	–
Other assets										
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		379	285	211	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	379	285	211	–	–	–	–	–	–
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		30 029	31 979	31 674	33 108	33 108	33 108	31 574	33 270	35 078
Repairs and Maintenance by Asset Class	3	19 277	26 128	27 837	40 232	40 232	40 232	25 646	27 031	28 491
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		17 486	23 240	23 280	32 080	32 080	32 080	20 436	21 540	22 703
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		17 486	23 240	23 280	32 080	32 080	32 080	20 436	21 540	22 703
Community		–	587	1 715	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	1 791	2 301	2 842	8 152	8 152	8 152	5 210	5 491	5 788
TOTAL EXPENDITURE OTHER ITEMS		49 306	58 108	59 511	73 340	73 340	73 340	57 220	60 310	63 567
Renewal of Existing Assets as % of total capex		50.0%	52.1%	0.0%	54.1%	53.6%	53.6%	3.4%	4.3%	4.8%
Renewal of Existing Assets as % of deprecn"		3567.8%	3651.1%	0.0%	1091.5%	1091.5%	1091.5%	47.5%	47.5%	47.5%
R&M as a % of PPE		1.8%	2.2%	2.2%	16.2%	12.9%	12.9%	8.0%	7.7%	8.0%
Renewal and R&M as a % of PPE		287435.0%	451318.0%	13221.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC26 Zululand - Table A10 Basic service delivery measurement

Description	Ref	2008/9 Outcome	2009/10 Outcome	2010/11 Outcome	Current Year 2011/12 Original Budget	Current Year 2011/12 Adjusted Budget	Current Year 2011/12 Full Year Forecast	2012/13 Medium Term Revenue & Expenditure Framework Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Household service targets	1									
Water:										
Piped water inside dwelling		39	39	39	39	39	39	39	39	39
Piped water inside yard (but not in dwelling)		29	29	32	34	34	34	34	36	38
Using public tap (at least min service level)	2	16	16	19	23	23	23	22	24	25
Other water supply (at least min service level)	4									
Minimum Service Level and Above sub-total		83 286	83 286	89 584	96 000	96 000	96 000	94 477	99 181	102 225
Using public tap (< min service level)	3	19		22 000				20	20	21
Other water supply (< min service level)	4									
No water supply		41		32 000	29 108	29 108	29 108	29	26	25
Below Minimum Service Level sub-total		59 257	–	54 000	29 108	29 108	29 108	48 102	46 060	46 060
Total number of households	5	142 543	83 286	143 584	125 108	125 108	125 108	142 579	145 241	148 285
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		38		38	38	38	38	38	41	43
Flush toilet (with septic tank)		1		1	1	1	1	1	1	1
Chemical toilet										
Pit toilet (ventilated)		24		34	42	45	40	51	56	60
Other toilet provisions (> min service level)										
Minimum Service Level and Above sub-total		63 562	–	73 153	79 000	79 000	79 000	89 919	98 203	103 763
Bucket toilet										
Other toilet provisions (< min service level)										
No toilet provisions		79		70	64 000	64 000	64 000	53 000		
Below Minimum Service Level sub-total		78 980	–	70 000	64 000	64 000	64 000	53 000	–	–
Total number of households	5	142 543	–	143 153	143 000	143 000	143 000	142 919	98 203	103 763
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										
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	7									
Water (6 kilolitres per household per month)		102		101 950	58	88	88	94	98	102
Sanitation (free minimum level service)		84		83 562	75	75	75	91	98	104
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		–	–	–	–	–	–	–	–	–
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		–	–	–	–	–	–	–	–	–

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. *Show number of households receiving at least these levels of services completely free*
8. *Must reflect the cost to the municipality of providing the Free Basic Service*

DC26 Zululand - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone											
Net Property Rates		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone											
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	6										
Total Service charges - water revenue		13 116	12 203	16 239	15 105	15 105	15 105	15 105	24 952	26 290	27 719
less Revenue Foregone											
Net Service charges - water revenue		13 116	12 203	16 239	15 105	15 105	15 105	15 105	24 952	26 290	27 719
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		5 294	5 403	7 447	4 796	4 796	4 796	4 796	7 820	8 242	8 687
less Revenue Foregone											
Net Service charges - sanitation revenue		5 294	5 403	7 447	4 796	4 796	4 796	4 796	7 820	8 242	8 687
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–
Other Revenue by source											
Accumulated Surplus: Backlock Depreciation									31 574	33 279	35 076
Accumulated Surplus		351 405	1 588	1 491	48 903	[illegible]	60 053	60 053	47 943	54 512	41 877
Total 'Other' Revenue	3, 1	351 405	1 588	1 491	48 903	60 053	60 053	60 053	79 517	87 791	76 953
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	51 309	55 273	57 909	72 294	72 294	72 294	72 294	75 385	121 313	132 352
Pension and UIF Contributions		8 329	10 503	9 382	13 010	13 010	13 010	13 010	24 376		
Medical Aid Contributions			5 031	3 292					3 469		
Overtime			403	7 303							
Performance Bonus			2 060								
Motor Vehicle Allowance				5 500					7 045		
Cellphone Allowance									655		
Housing Allowances				459					516		
Other benefits and allowances				3 053					1 931		
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	4										
sub-total	5	59 638	74 660	84 261	85 304	85 304	85 304	85 304	113 261	121 313	132 352
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	59 638	74 660	84 261	85 304	85 304	85 304	85 304	113 261	121 313	132 352
Contributions recognised - capital											
List contributions by contract					19 264	19 264	19 264	19 264	40 672	14 303	15 170
Total Contributions recognised - capital		–	–	–	19 264	19 264	19 264	19 264	40 672	14 303	15 170
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment			31 979	31 574	33 108	33 108	33 108	33 108	31 574	33 279	35 076
Lease amortisation											
Capital asset impairment		30 029									
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	30 029	31 979	31 574	33 108	33 108	33 108	33 108	31 574	33 279	35 076
Bulk purchases											
Electricity Bulk Purchases			11 245	17 267	21 015	21 015	21 015	21 015	28 451	29 987	31 635
Water Bulk Purchases		25 188	23 818	21 898	28 914	31 414	31 414	31 414	43 338	45 678	48 145
Total bulk purchases	1	25 188	35 064	39 164	49 929	52 429	52 429	52 429	71 789	75 665	79 781
Transfers and grants											
Cash transfers and grants		613	645	900	1 081	1 081	1 081	1 081	1 152	490	490
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	613	645	900	1 081	1 081	1 081	1 081	1 152	490	490
Contracted services											
CLEANING SERVICES				1 457	2 066	2 002	2 002	2 002	2 111	2 226	2 345
SECURITY SERVICES				3 793	2 420	2 527	2 527	2 527	6 112	6 443	6 790
METER READING SERVICES				270	–	–	–	–	500	527	555
PEST CONTROL					11	11	11	11	12	12	13
PROFESSIONAL SERVICES					[illegible]	5 201	5 201	5 227			

sub-total	1	–	–	4 344	10 739	10 739	10 739	10 739	6 735	9 207	9 704
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other		3 008	3 707								
Total contracted services		3 008	3 707	4 344	10 739	10 739	10 739	10 739	6 735	9 207	9 704
Other Expenditure By Type											
Collection costs		237			235	235	235	235	1 246	262	278
Contributions to 'other' provisions											
Consultant fees											
Audit fees			1 141	1 469	1 167	1 167	1 167	1 167	1 232	1 293	1 369
General expenses	3	123 345	131 039	144 393	11 430	27 439	27 439	27 439	39 653	39 619	23 565
List Other Expenditure by Type		15 277	24 676								
Printing & stationery					894	894	894	894	955	1 012	1 065
Internal & External Audit					1 867	1 867	1 867	1 867			
Unallocated projects					8 000	8 000	8 000	8 000	8 000	8 407	8 887
Emergency water					15 154	15 154	15 154	15 154	20 010	21 050	22 218
Budget and IDP community participation					15 291	15 291	15 291	15 291	5 003	–	–
Water & Electricity					831	2 831	2 831	2 831	876	923	973
GIS project Management system operating/website maintenance & improvement					427	427	427	427			
Widows & orphans LED & LED projects					10 744	10 744	10 744	10 744	7 120	7 120	7 120
Insurance & claims					1 590	2 590	2 590	2 590	3	3	3
Marketing & Publicity					2 597	2 597	2 597	2 597	352	371	391
PPE rental					2 563	2 563	2 563	2 563	1 512	1 594	16 846
Support services					2 701	2 701	2 701	2 701	3 062	3 275	3 720
Training					1 218	1 218	1 218	1 218	1 207	1 376	1 479
Sampling & analysis					1 019	1 519	1 519	1 519	2 010	2 118	2 233
PROFESSIONAL FEES					6 222	6 222	6 222	6 222	5 402	5 294	5 579
DISASTER PORTFOLIO PROJ					1 200	1 200	1 200	1 200	1 267	1 335	1 409
SUBSISTANCE AND TRAVELLING					2 687	2 687	2 687	2 687	3 352	3 534	3 725
POVERTY ALLEVIATION FUND					1 500	1 500	1 500	1 500	1 750	1 816	1 944
COMMUNITY DEVELOPMENT					1 600	1 600	1 600	1 600	1 753	1 845	1 944
PROJECT MANAGEMENT					653	653	653	653	657	703	741
OPERATION OF THE AIRPORT									5 706	9 570	9 865
Total 'Other' Expenditure	1	142 021	157 088	149 483	49 586	112 088	112 088	112 088	120 613	116 199	120 240

by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services		19 277	25 128								
Other Expenditure				27 837	40 232	40 232	40 232	40 232	25 646	27 031	28 491
Total Repairs and Maintenance Expenditure	9	19 277	25 128	27 837	40 232	40 232	40 232	40 232	25 646	27 031	28 491
check		0	(0)	–	(0)	(0)	(0)		–	–	–

References

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

DC26 Zululand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - COUNCIL	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCE	Vote 4 - PLANNING & WSA	Vote 5 - COMMUNITY DEVELOPMENT	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER PURIFICATION	Vote 8 - WATER DISTRIBUTION	Vote 9 - WASTE WATER	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates																	–
Property rates - penalties & collection charges																	–
Service charges - electricity revenue																	–
Service charges - water revenue									24 952								24 952
Service charges - sanitation revenue									7 003	432							7 420
Service charges - refuse revenue																	–
Service charges - other																	–
Rental of facilities and equipment																	–
Interest earned - external investments				12 567													12 567
Interest earned - outstanding debtors																	–
Dividends received																	–
Fines																	–
Licences and permits																	–
Agency services																	–
Other revenue		31 574		47 943													79 517
Transfers recognised - operational				260 104	1 400	1 561	9 568										272 633
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and contributions)		31 574	–	320 614	1 400	1 561	9 568	–	32 370	432	–	–	–	–	–	–	397 489
Expenditure By Type																	
Employee related costs		5 453	20 476	16 862	10 548	13 108	12 740	9 075	23 171	4 415							115 201
Remuneration of councillors		6 343															6 343
Debt impairment									3 228								3 228
Depreciation & asset impairment		31 574															31 574
Finance charges				50													50
Bulk purchases								68 554		3 235							71 789
Other materials																	–
Contracted services		2 775	4 737	613	28	568	13	432	95	423							9 735
Transfers and grants						1 152											1 152
Other expenditure		19 544	9 503	8 402	4 807	43 810	2 974	2 113	28 347	1 623							120 613
Loss on disposal of PPE																	–
Total Expenditure		65 098	34 742	24 908	15 394	56 058	15 727	80 374	55 126	9 365	–	–	–	–	–	–	356 843
Surplus/(Deficit)		(33 524)	(34 742)	295 706	(13 994)	(54 497)	(6 159)	(80 374)	(22 846)	(8 933)	–	–	–	–	–	–	40 646
Transfers recognised - capital			20 000		1 776		356 587										378 363
Contributions recognised - capital																	–
Contributed assets		5 281	814	4 287	3 234	29 609		280	4 517								48 572
Surplus/(Deficit) after capital transfers & contributions		(28 243)	(13 928)	299 993	(8 984)	(24 888)	350 428	(80 094)	(18 330)	(8 933)	–	–	–	–	–	–	467 581

References

1. Departmental columns to be based on municipal organisation structure

DC26 Zululand - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
ASSETS											
Call investment deposits											
Call deposits < 90 days				175 008					205 920	217 040	226 760
Other current investments > 90 days											
Total Call investment deposits	2	–	–	175 008	–	–	–	–	205 920	217 040	226 760
Consumer debtors											
Consumer debtors		3 633	6 288	3 973	3 123	3 123	3 123	3 123	6 766		
Less: Provision for debt impairment											
Total Consumer debtors	2	3 633	6 288	3 973	3 123	3 123	3 123	3 123	6 766	–	–
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off				14 996	3 055	3 055	3 055	3 055	3 228	4 071	4 441
Balance at end of year		–	–	14 996	3 055	3 055	3 055	3 055	3 228	4 071	4 441
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 071 383	1 167 618	1 293 664	248 052	313 052	313 052	313 052	426 935	353 063	333 745
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	1 071 383	1 167 618	1 293 664	248 052	313 052	313 052	313 052	426 935	353 063	333 745
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		1 265		33 165							
Current portion of long-term liabilities			1 544	1 500							
Total Current liabilities - Borrowing		1 265	1 544	34 666	–	–	–	–	–	–	–
Trade and other payables											
Trade and other creditors		79 233	77 760	72 898							
Unspent conditional transfers			6 297	11 439							
VAT				5 054							
Total Trade and other payables	2	79 233	84 056	89 391	–	–	–	–	–	–	–
Non current liabilities - Borrowing											
Borrowing	4	4 364	2 756	1 255	1 265	1 265	1 265	1 265			
Finance leases (including PPP asset element)			398	107							
Total Non current liabilities - Borrowing		4 364	3 153	1 362	1 265	1 265	1 265	1 265	–	–	–
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		–	–	–	–	–	–	–	–	–	–
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments											
Restated balance		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		123 973	130 505	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	123 973	130 505	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	123 973	130 585	130 164	288 284	353 284	353 284	353 284	467 581	395 904	378 899

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										

DC26 Zululand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Governance and administration	To develop capacity to ensure effective and efficient service delivery			150 225	174 767	215 767	315 710	336 960	336 980	352 188	360 127	391 184
Community and public safety	To promote social development			2 182	27 192	11 188	1 487	15 487	15 487	1 561	1 639	1 729
Economic and environmental	To promote economic development			19 001		7 410	2 688	2 688	2 688	1 400	1 100	1 210
Trading services	To facilitate the delivery of sustainable infrastructure and services			219 929	247 891	227 333	247 001	302 001	302 001	42 340	47 799	41 408
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	391 338	439 851	456 836	566 886	657 136	657 136	397 489	410 665	435 510

References

1 Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			73 574	93 282	107 545	104 892	110 141	110 141	124 768	132 230	141 309
Community and public safety	To promote social development			82 893	62 212	34 605	[illegible]	64 046	64 046	56 058	48 746	49 893
Economic and environmental services	To promote economic development			25 401		23 641	13 595	13 595	13 595	15 391	16 240	17 594
Trading services	To facilitate the delivery of sustainable infrastructure and services			104 497	153 852	193 579	150 302	[illegible]	[illegible]	160 521	170 606	181 560
Allocations to other priorities												
Total Expenditure			1	267 366	309 346	354 371	318 834	344 003	344 003	356 843	367 824	390 365

References

1 Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery	A		32 728	38 152	53 719	10 003	20 003	20 003	30 432	6 887	9 367
	To promote social development	B		2 530	7 785	3 973	183	183	183	29 609	730	770
Community and public safety												
	To promote economic development	C		3 788	13	3 780	4 751	4 751	4 751	5 010	5 273	5 565
Economic and environmental services												
	To facilitate the delivery of sustainable infrastructure and services	D		1 032 337	1 121 667	1 401 559	233 115	288 115	288 115	361 888	328 173	318 043
Trading services												
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	1 071 383	1 167 616	1 463 031	248 052	313 052	313 052	426 939	353 963	333 745

References

1 *Total capital expenditure must reconcile to Budgeted Capital Expenditure*

2 *Goal code must be used on Table SA36*

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.7%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.5%	0.0%	0.1%	0.4%	0.3%	0.3%	0.3%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.5	1.9	1.3	-	-	-	-	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.9	1.3	-	-	-	-	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	1.7	1.1	-	-	-	-	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		91.0%	2271.5%	1003.0%	100.0%	100.0%	100.0%	100.0%	144.4%	118.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			91.0%	2271.5%	1003.0%	100.0%	100.0%	100.0%	100.0%	144.4%	118.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.0%	3.8%	7.0%	1.0%	0.0%	0.0%	0.0%	1.7%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		102.1%	32.5%	60.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	15.2%	17.0%	18.5%	20.0%	24.0%	24.0%	24.0%	28.5%	29.5%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	17.6%	19.2%	19.5%	29.4%	27.3%	27.3%		30.1%	31.2%	32.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.9%	5.0%	6.1%	12.0%	11.7%	11.7%		6.5%	6.0%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.9%	7.4%	7.0%	10.5%	9.7%	9.7%	9.7%	8.0%	8.1%	8.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	37.5	2.1	3.2	6.7	6.7	6.7	7.3	9.4	8.3	9.1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	272.1%	89.4%	129.1%	15.7%	15.7%	15.7%	15.7%	20.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	5.2	0.0	8.4	14.0	10.3	10.3	10.3	12.3	15.4	18.1

References
1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC26 Zululand - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/9 Outcome	2009/10 Outcome	2010/11 Outcome	Current Year 2011/12 Original Budget	2012/13 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
Demographics												
Population		IKSDP				1 050	1 150	1 217	1 217	1 217	1 217	1 217
Females aged 5 - 14		DBSA 2003				220	241	255	255	[illegible]	[illegible]	255
Males aged 5 - 14						630	909	952	[illegible]	[illegible]	[illegible]	952
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income		STATS SA 2004										
R1 - R1 600		STATS SA 2004										
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area		ZULULAND DM CFS 2007/8				[illegible]	1 158	1 269	1 269	1 269	1 269	1 269
Number of poor people in municipal area		ZULULAND DM CFS 2007/8				[illegible]	444	947	947	947	947	947
Number of households in municipal area		ZULULAND DM CFS 2007/8				[illegible]	171	188	188	188	188	188
Number of poor households in municipal area		ZULULAND DM CFS 2007/8				[illegible]	44	87	87	87	87	87
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref	2008/9 Outcome	2009/10 Outcome	2010/11 Outcome	Current Year 2011/12 Original Budget	Adjusted Budget	Full Year Forecast	2012/13 Medium Term Revenue & Expenditure Framework Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Household service targets (000)										
Water:										
Piped water inside dwelling		28 354	28 354	38 564	39 000	39 000	39 000	38 470	38 760	39 025
Piped water inside yard (but not in dwelling)		29 152	29 152	32 000	34 000	34 000	34 000	33 836	35 371	37 800
Using public tap (at least min.service level)	8	25 554	25 554	19 000	23 000	23 000	23 000	22 471	24 100	25 500
Other water supply (at least min.service level)	10									
Minimum Service Level and Above sub-total		83 060	83 260	89 564	96 000	96 000	96 000	94 777	98 231	102 325
Using public tap (< min.service level)	8	18 664		22 400				19 532	19 950	21 493
Other water supply (< min.service level)	10									
No water supply		40 093		32 000	29 168	29 168	29 108	28 570	26 879	24 570
Below Minimum Service Level sub-total		58 757	–	54 000	29 168	29 168	29 108	48 102	46 829	46 063
Total number of households		142 543	83 260	143 564	125 168	125 168	125 108	142 879	145 060	148 388
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		37 023		37 988	38 004	38 000	38 000	38 584	41 284	42 784
Flush toilet (with septic tank)		1 144		1 144	1 144	1 144	1 144	1 144	1 144	1 144
Chemical toilet										
Pit toilet (ventilated)		24 429		34 000	40 000	40 000	40 000	50 775	56 775	60 775
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		62 596	–	73 132	79 148	79 144	79 144	90 503	99 203	104 703
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		78 984		70 000	64 000	64 000	64 000	53 000		
Below Minimum Service Level sub-total		78 987	–	70 000	64 000	64 000	64 000	53 000	–	–
Total number of households		141 583	–	143 132	143 148	143 144	143 144	143 503	99 203	104 703
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		–	–	–	–	–	–	–	–	–

DC26 Zululand Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	77 824	148 170	144 018	224 330	174 333	174 333	174 333	259 770	340 717	420 203
Cash + investments at the yr end less applications - R'000	18(1)b	2	8 725	448 869	276 062	3 123	3 123	3 123	3 123	215 691	217 040	228 700
Cash year end/monthly employee/supplier payments	18(1)b	3	8.2	9.8	8.4	14.0	10.3	10.3	10.3	12.3	15.4	19.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	123 873	138 505	130 184	288 284	353 284	353 284	353 284	487 591	385 804	378 890
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(0.4%)	27.9%	(22.0%)	(0.0%)	(0.0%)	(0.0%)	58.7%	(0.0%)	(0.6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	91.6%	2271.5%	1093.0%	100.0%	100.0%	100.0%	100.0%	144.4%	118.0%	110.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	63.1%	15.4%	15.4%	15.4%	15.4%	9.6%	13.9%	14.4%
Capital payments % of capital expenditure	18(1)c;19	8	18.1%	10.7%	10.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(68.3%)	84.1%	(89.3%)	0.0%	0.0%	0.0%	118.0%	(100.0%)	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	22.0%	139.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.0%	2.2%	2.2%	16.2%	12.9%	12.9%	8.2%	6.0%	7.7%	8.5%
Asset renewal % of capital budget	20(1)(vi)	14	100.0%	100.0%	0.0%	145.7%	115.4%	115.4%	0.0%	3.8%	4.5%	5.0%

References

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

2. Deduct cash and investment 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 debt impairment (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 capacity 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 capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

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

Description	Ref											
Revenue Indicators												
% inc total service charges (incl prop rates)	18(1)a			(3.4%)	33.0%	(16.0%)	0.0%	0.0%	0.0%	44.7%	5.4%	5.4%
% inc Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - water revenue	18(1)a			(6.9%)	33.0%	(7.0%)	0.0%	0.0%	0.0%	[illegible]	5.4%	5.4%
% inc Service charges - sanitation revenue	18(1)a			[illegible]	[illegible]	(35.8%)	0.0%	0.0%	0.0%	[illegible]	5.4%	5.4%
% inc Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		[illegible]	[illegible]	[illegible]	18 801	[illegible]	18 801	18 801	32 772	34 541	[illegible]
Service charges			[illegible]	[illegible]	[illegible]	18 801	[illegible]	18 801	18 801	32 772	34 541	[illegible]
Property rates			-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			13 118	[illegible]	[illegible]	15 105	15 105	15 105	15 105	[illegible]	[illegible]	[illegible]
Service charges - sanitation revenue			[illegible]	[illegible]	[illegible]	4 700	4 700	4 700	4 700	[illegible]	[illegible]	[illegible]
Service charges - refuse removal			-	-	-	-	-	-	-	-	-	-
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			[illegible]	[illegible]	[illegible]	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding			[illegible]	[illegible]	[illegible]	(0)	(0)	(0)	(0)	[illegible]	[illegible]	[illegible]
Cash receipts from ratepayers	18(1)a		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ratepayer & Other revenue	18(1)a		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Change in consumer debtors (current and non-current)			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-
Operating and Capital Grant Revenue	18(1)a		-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital expenditure - total	20(1)(vi)		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital expenditure - renewal	20(1)(vi)		[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Supporting benchmarks												
Growth guideline maximum			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
CPI guideline			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DoRA operating grants total MFY										270 872	[illegible]	306 251
DoRA capital grants total MFY										358 393	[illegible]	318 515
Provincial operating grants										1 901	[illegible]	1 939
Provincial capital grants										30 000		
District Municipality grants												
Total gazetted/advised national, provincial and district grants										[illegible]	[illegible]	[illegible]
Average annual collection rate (arrears inclusive)												
DoRA operating												
Equitable Share										[illegible]	[illegible]	[illegible]
Finance Management Grant										[illegible]	[illegible]	[illegible]
Municipal Systems Improvement Grant										[illegible]	[illegible]	[illegible]
Water Services Operating Subsidy Grant										[illegible]	[illegible]	[illegible]
										[illegible]	[illegible]	[illegible]
DoRA capital												
Municipal Infrastructure Grant										[illegible]	[illegible]	[illegible]
Regional Bulk Infrastructure Grant										[illegible]	46 200	
Rural Roads Assets Management Grants										[illegible]	[illegible]	1 972
										[illegible]	[illegible]	[illegible]
Total												
Change in consumer debtors (current and non-current)			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	-	-
Total Operating Revenue			391 330	[illegible]	[illegible]	[illegible]	344 084	344 084	344 084	[illegible]	[illegible]	435 510
Total Operating Expenditure			267 365	[illegible]	[illegible]	[illegible]	303 852	303 852	303 852	[illegible]	[illegible]	[illegible]
Operating Performance Surplus/(Deficit)			123 973	[illegible]	[illegible]	40 232	40 232	40 232	40 232	[illegible]	[illegible]	45 154
Cash and Cash Equivalents (30 June 2012)										[illegible]		
Revenue												
% Increase in Total Operating Revenue				[illegible]	[illegible]	(30.2%)	[illegible]	0.0%	0.0%	15.6%	[illegible]	[illegible]
% Increase in Property Rates Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				(3.4%)	33.0%	(16.0%)	0.0%	0.0%	0.0%	44.7%	5.4%	5.4%
Expenditure												
% Increase in Total Operating Expenditure				15.7%	[illegible]	(14.7%)	[illegible]	0.0%	0.0%	17.4%	[illegible]	[illegible]
% Increase in Employee Costs				[illegible]	17.4%	[illegible]	0.0%	0.0%	0.0%	[illegible]	[illegible]	[illegible]
% Increase in Electricity Bulk Purchases				0.0%	[illegible]	[illegible]	0.0%	0.0%	0.0%	[illegible]	[illegible]	[illegible]
Average Cost Per Budgeted Employee Position (Remuneration)					[illegible]	[illegible]				[illegible]		
Average Cost Per Councillor (Remuneration)					[illegible]	[illegible]				[illegible]		
R&M % of PPE			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Asset Renewal and R&M as a % of PPE			[illegible]	[illegible]	[illegible]	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Debt Impairment % of Total Billable Revenue			[illegible]	0.0%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital Revenue												
Internally Funded & Other (R'000)			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Internally Generated funds % of Non Grant Funding			[illegible]	[illegible]	[illegible]	[illegible]	100.0%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital Expenditure												
Total Capital Programme (R'000)			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Renewal			[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Asset Renewal % of Total Capital Expenditure			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash												
Cash Receipts % of Rate Payer & Other			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			391 330	[illegible]	[illegible]	318 834	344 084	344 084	344 084	387 489	410 865	435 510
Total Operating Expenditure			267 365	[illegible]	[illegible]	278 602	303 852	303 852	303 852	[illegible]	367 824	[illegible]
Surplus/(Deficit) Budgeted Operating Statement			123 973	[illegible]	130 164	40 232	40 232	40 232	40 232	[illegible]	42 841	45 154
Surplus/(Deficit) Considering Reserves and Cash Backing			130 558	578 573	358 046	43 365	43 365	43 365	43 365	258 337	[illegible]	273 914
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

1. Subject to figures provided in Schedule

DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy			4.40	4.40	4.40	4.40	4.40		4.40	4.40	4.40
Water: Consumption			100.00	100.00	104.70	104.70	104.70		116.09	121.32	121.32
Sanitation			42.00	42.00	43.97	43.97	43.97	12.0%	48.76	50.95	50.95
Refuse removal											
Other											
sub-total		–	146.40	146.40	153.07	153.07	153.07	10.6%	169.25	176.67	176.67
VAT on Services											
Total large household bill:		–	146.40	146.40	153.07	153.07	153.07	10.6%	169.25	176.67	176.67
% increase/-decrease			–	–	4.6%	–	–		10.6%	4.4%	–
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy			4.40	4.40	4.40	4.40	4.40	–	4.40	4.40	4.40
Water: Consumption			100.00	100.00	104.70	104.70	104.70		116.09	121.32	121.32
Sanitation			42.00	42.00	43.97	43.97	43.97	12.0%	48.76	50.95	50.95
Refuse removal											
Other											
sub-total		–	146.40	146.40	153.07	153.07	153.07	10.6%	169.25	176.67	176.67
VAT on Services											
Total small household bill:		–	146.40	146.40	153.07	153.07	153.07	10.6%	169.25	176.67	176.67
% increase/-decrease			–	–	4.6%	–	–		10.6%	4.4%	–
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC26 Zululand - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Parent municipality:										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		77 663	121 008	175 008	195 000	195 000	195 000	205 920	217 040	228 760
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	77 663	121 008	175 008	195 000	195 000	195 000	205 920	217 040	228 760
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		77 663	121 008	175 008	195 000	195 000	195 000	205 920	217 040	228 760

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months								Rand thousand	
Parent municipality											
Zululand District Municipality		Months	Call Deposit	No	Variable				32 Days	206 976	17 567
Municipality sub-total										[illegible]	[illegible]
Entities											
None											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									[illegible]	[illegible]

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

DC26 Zululand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2008/9 Audited Outcome	2009/10 Audited Outcome	2010/11 Audited Outcome	Current Year 2011/12 Original Budget	Current Year 2011/12 Adjusted Budget	Current Year 2011/12 Full Year Forecast	2012/13 Medium Term Revenue & Expenditure Framework Budget Year 2012/13	2012/13 Medium Term Revenue & Expenditure Framework Budget Year +1 2013/14	2012/13 Medium Term Revenue & Expenditure Framework Budget Year +2 2014/15
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		4 364	2 755		1 265			–	–	–
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	4 364	2 755	–	1 265	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	4 364	2 755	–	1 265	–	–	–	–	–

Unspent Borrowing - Categorised by type	Ref	2008/9	2009/10	2010/11	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		–	160 532	–	242 375	236 576	236 576	270 672	293 248	308 251
Local Government Equitable Share			159 047		234 326	234 326	234 326	258 854	277 840	299 001
Finance Management			750		1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement			735		1 000	1 000	1 000	1 000	900	1 000
Water Services Operating Subsidy Grant								9 268	6 259	
EPWP Incentive								1 000		
Water Services Operating Subsidy								300	5 000	5 000
Other transfers/grants [insert description]					5 799					
Provincial Government:		159 877	222 856	–	1 487	15 487	15 487	1 961	1 839	1 939
		159 877	222 656	–						
DEVELOPMENT PLANNING SHARED SERVICES								–	209	210
DISTRICT GROWTH DEVELOPMENT SUMMIT								933	–	–
INDONSA GRANT					1 487	1 487	1 487	1 559	1 639	1 729
P700 CORRIDOR DEVELOPMENT						14 000	14 000			
Other transfers/grants [insert description]			300							
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	159 877	383 400	–	243 862	252 063	252 063	272 633	295 087	310 190
Capital Transfers and Grants										
National Government:		–	–	–	–	55 000	55 000	358 363	338 670	318 575
Municipal Infrastructure Grant (MIG)								275 467	290 606	316 603
Regional Bulk Infrastructure						55 000	55 000	81 100	46 200	
Rural Roads Assets Management Grants								1 796	1 864	1 972
Other capital transfers/grants [insert desc]								–	–	–
Provincial Government:		–	–	–	–	10 000	10 000	20 000	–	–
Upgrading of airport						10 000	10 000	20 000	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	–	–	–	–	65 000	65 000	378 363	338 670	318 575
TOTAL RECEIPTS OF TRANSFERS & GRANTS		159 877	383 400	–	243 862	317 063	317 063	650 996	633 757	628 765

References

1. *Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation*
2. *Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)*
3. *Replacement of RSC levies*
4. *Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality*
5. *Total transfers and grants must reconcile to Budgeted Cash Flows*
6. *Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)*

DC26 Zululand - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		–	–	–	242 375	242 375	242 375	270 672	293 248	306 251
Local Government Equitable Share					234 326	234 326	234 326	256 654	277 640	299 001
Finance Management					1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement					1 000	1 000	1 000	1 000	900	1 000
Water Services Operating Subsidy Grant								9 258	8 258	
EPWP Incentive								1 000		
Water Services Operating Subsidy								200	5 000	5 000
Other transfers/grants [insert description]					5 799	5 799	5 799			
Provincial Government:		159 977	411 255	–	–	–	–	1 961	1 839	1 939
		159 977	411 255							
DEVELOPMENT PLANNING SHARED SERVICES								–	200	210
DISTRICT GROWTH DEVELOPMENT SUMMIT								400	–	–
INDONSA GRANT								1 561	1 639	1 729
Other transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		159 977	411 255	–	242 375	242 375	242 375	272 633	295 087	308 190
Capital expenditure of Transfers and Grants										
National Government:		190 998	216 588	–	287 100	342 100	342 100	358 363	338 670	318 575
Municipal Infrastructure Grant (MIG)		190 998	216 588		287 100	287 100	287 100	275 467	290 606	316 603
Regional Bulk Infrastructure					–	55 000	55 000	81 100	46 200	–
Rural Roads Assets Management Grants								1 796	1 864	1 972
REVENUE CONTRIBUTIONS								–	–	–
Provincial Government:		–	–	–	–	10 000	–	20 000	–	–
Upgrading of airport					–	10 000	–	20 000	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		190 998	216 588	–	287 100	352 100	342 100	378 363	338 670	318 575
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		350 974	627 843	–	529 475	594 475	584 475	650 996	633 757	626 765

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			988		11 439					
Current year receipts			377 581	224 004	242 375	256 375	256 375	270 672	293 248	306 251
Conditions met - transferred to revenue		–	378 569	224 004	253 814	256 375	256 375	270 672	293 248	306 251
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year			13 824							
Current year receipts			14 206					1 961	1 839	1 939
Conditions met - transferred to revenue		–	28 030	–	–	–	–	1 961	1 839	1 939
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		–	406 599	224 004	253 814	256 375	256 375	272 633	295 087	308 190
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			20 006							
Current year receipts			360 006		287 100			358 363	338 670	318 575
Conditions met - transferred to revenue		–	380 012	–	287 100	–	–	358 363	338 670	318 575
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts						10 000	10 000	20 000	–	–
Conditions met - transferred to revenue		–	–	–	–	10 000	10 000	20 000	–	–
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		–	380 012	–	287 100	10 000	10 000	378 363	338 670	318 575
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		–	786 611	224 004	540 914	266 375	266 375	650 996	633 757	626 765
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Transfers to other municipalities											
WSP Grant - Abaqulusi	1	613	615	650	681	681	681	681	722		
Tourism Grant			230	250	400	400	400	400	430	490	490
Abaqulusi Municipality					50	50	50	50	50	50	50
Edumbe Municipality					50	50	50	50	50	50	50
Nongoma Municipality					50	50	50	50	50	50	50
Pongola Municipality					50	50	50	50	50	50	50
Ulundi Municipality					50	50	50	50	50	50	50
Route 66					50	50	50	50	60	80	80
Battlefields Route					50	50	50	50	60	80	80
Zululand Birding Route					50	50	50	50	60	80	80
Total Cash Transfers To Municipalities:		613	845	900	1 081	1 081	1 081	1 081	1 152	490	490
Cash Transfers to Entities/Other External Mechanisms											
WSP Grant - Abaqulusi	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
WSP Grant - Abaqulusi	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
WSP Grant - Abaqulusi	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
WSP Grant - Abaqulusi	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	613	845	900	1 081	1 081	1 081	1 081	1 152	490	490
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
WSP Grant - Abaqulusi	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
WSP Grant - Abaqulusi	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
WSP Grant - Abaqulusi	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
WSP Grant - Abaqulusi	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	613	845	900	1 081	1 081	1 081	1 081	1 152	490	490

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to assure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisations (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 876	3 018	3 613	3 467	3 467	3 467	3 [illegible]	4 0[illegible]	4 4[illegible]
Pension and UIF Contributions		396	489	298	270	270	270	532	561	633
Medical Aid Contributions		142		78	99	99	99	57	62	66
Motor Vehicle Allowance				1 085	1 210	1 210	1 210	4 423	1 559	1 161
Cellphone Allowance		389		388	376	376	376	470	513	565
Housing Allowances									-	-
Other benefits and allowances		1 277	1 506		25	25	25		-	-
Sub Total - Councillors		4 [illegible]	5 [illegible]	5 [illegible]	5 467	5 467	5 467	6 [illegible]	6 [illegible]	7 [illegible]
% increase	4		81%	(4.9%)	14.1%	-	-	14.8%	6.1%	6.1%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 475	1 726	3 095	2 254	2 264	2 264	2 [illegible]	2 [illegible]	2 634
Pension and UIF Contributions					378	378	378	[illegible]	935	1 000
Medical Aid Contributions					[illegible]	140	140	[illegible]	[illegible]	133
Overtime									-	-
Performance Bonus		774	674	480	-			[illegible]	[illegible]	[illegible]
Motor Vehicle Allowance	3	2 234	2 053	1 388	1 572	1 572	1 572	[illegible]	1 736	1 837
Cellphone Allowance	3			67	54	54	54	48	54	59
Housing Allowances	3				-					
Other benefits and allowances	3	692	944	1 948	1 738	1 720	1 720	[illegible]	1 427	1 587
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		[illegible]	[illegible]	5 853	6 [illegible]	6 [illegible]	6 [illegible]	7 [illegible]	7 [illegible]	6 485
% increase	4		[illegible]	4.9%	4.8%	-	-	19.0%	6.1%	6.1%
Other Municipal Staff										
Basic Salaries and Wages		36 676	50 [illegible]	53 147	62 [illegible]	63 [illegible]	47 [illegible]	72 [illegible]	77 [illegible]	84 [illegible]
Pension and UIF Contributions		6 486	10 040	7 472	7 325	7 295	7 365	21 [illegible]	27 [illegible]	24 [illegible]
Medical Aid Contributions				3 222	1 510	1 640	1 61[illegible]	3 [illegible]	3 [illegible]	3 [illegible]
Overtime		3 344	2 691	7 383	-					-
Performance Bonus										-
Motor Vehicle Allowance	3	1 [illegible]	4 474	8 485	4 [illegible]	4 551	4 55[illegible]	5 [illegible]	5 [illegible]	5 114
Cellphone Allowance	3			353	443	443	443	[illegible]	[illegible]	[illegible]
Housing Allowances	3	402	493	[illegible]	518	518	518	[illegible]	[illegible]	[illegible]
Other benefits and allowances	3	10 214	5 085	7 259	5 321	5 321	5 321	3 [illegible]	3 [illegible]	3 [illegible]
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		[illegible]	73 [illegible]	[illegible]	81 [illegible]	82 [illegible]	[illegible]	[illegible]	113 [illegible]	[illegible]
% increase	4		34.0%	0.9%	4.8%	0.7%	0.0%	2[illegible]%	7.0%	6.1%
Total Parent Municipality		[illegible]	84 [illegible]	[illegible]	[illegible]	93 853	93 853	[illegible]	[illegible]	[illegible]
			21.3%	5.3%	6.1%	0.7%	0.0%	27.[illegible]%	7.2%	6.1%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		69 728	84 671	89 063	93 609	93 853	93 853	[illegible]	[illegible]	[illegible]
% increase	4		21.3%	5.3%	5.1%	0.7%	0.0%	27.[illegible]%	7.2%	6.1%
TOTAL MANAGERS AND STAFF	5	64 7[illegible]	79 [illegible]	84 [illegible]	88 [illegible]	88 [illegible]	88 [illegible]	113 [illegible]	121 [illegible]	[illegible]

References

1. Include 'Loans and advances' where applicable if any repayable amounts until planned compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown at the cost that would accrue to the municipality, as part of the relevant allowance
4. BM, CM, DM, EM, FM, GM AND HM
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
D. The original budget approved by council for the budget year
E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA
F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E
G. The amount to be appropriated for the budget year
H and I. The indicative projection

DC26 Zululand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		396 085	138 630	151 616			686 331
Chief Whip								-
Executive Mayor			495 113	173 290	110 357			778 760
Deputy Executive Mayor			212 130		90 295			302 425
Executive Committee			1 214 112	136 403	564 451			1 914 966
Total for all other councillors			917 204	140 638	1 502 440			2 560 282
Total Councillors	8	–	3 234 644	588 961	2 419 159			6 242 784
Senior Managers of the Municipality	5							
Municipal Manager (MM)			589 140	281 483	491 541	155 732		1 517 895
Chief Finance Officer			392 760	190 175	450 548	131 103		1 164 586
Deputy City Manager - Planning			335 413	167 236	379 844	131 103		1 013 596
Deputy City Manager - Procurement & Infrastructure			335 413	134 219	523 836	131 103		1 124 571
Deputy City Manager - Health, Safety & Social Issues			392 760	157 158	485 702	131 103		1 166 723
Deputy City Manager - Corporate & Human Resources			335 413	167 236	490 818	131 103		1 124 571
List of each offical with packages >= senior manager								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8	–	2 380 899	1 097 508	2 822 289	811 246		7 111 942
A Heading for Each Entity	6,7							
List each member of board by designation								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		–	5 615 543	1 686 469	5 241 448	811 246		13 354 707

References

1. *Pension and medical aid*
2. *Total package must equal the total cost to the municipality*
3. *List each political office bearer by designation. Provide a total for all other councillors*
4. *Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)*
5. *Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation*
6. *List each entity where municipality has an interest and state percentage ownership and control*
7. *List each senior manager reporting to the CEO of an Entity by designation*
8. *Must reconcile to relevant section of Table SA24*
9. *Must reconcile to totals shown for the budget year of Table SA22*

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		34	–	34	34		34	35		35
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	–	6	6	6		6		6
Other Managers	7									
Professionals		242	154	88	610	422	188	698	599	99
Finance		41	34	7	56	51	5	54	47	7
Spatial/town planning					9	9		36	17	19
Information Technology										
Roads										
Electricity										
Water		201	120	81	418	244	174	432	396	36
Sanitation					33	33		33	33	
Refuse										
Other					94	85	9	143	106	37
Technicians		89	89	–	–	–	–	–	–	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water		89	89	–						
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)		60	60	–						
Service and sales workers		26	26	–						
Skilled agricultural and fishery workers										
Craft and related trades		2								
Plant and Machine Operators		33								
Elementary Occupations		110	110	–						
TOTAL PERSONNEL NUMBERS		608	439	128	650	428	222	739	599	140
% increase					6.9%	(2.5%)	73.4%	13.7%	40.0%	(36.9%)
Total municipal employees headcount	6									
Finance personnel headcount	8									
Human Resources personnel headcount	8									

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source																
Property rates													–	–	–	–
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue		2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	24 952	26 299	27 719
Service charges - sanitation revenue		652	652	652	652	652	652	652	652	652	652	652	652	7 820	8 242	8 687
Service charges - refuse revenue													–	–	–	–
Service charges - other													–	–	–	–
Rental of facilities and equipment													–	–	–	–
Interest earned - external investments		1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	12 567	13 246	13 961
Interest earned - outstanding debtors													–	–	–	–
Dividends received													–	–	–	–
Fines													–	–	–	–
Licences and permits													–	–	–	–
Agency services													–	–	–	–
Transfers recognised - operational		22 719	22 719	22 719	22 719	22 719	22 719	22 719	22 719	22 719	22 719	22 719	22 719	272 633	295 087	308 190
Other revenue		6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	79 617	67 791	76 952
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contributions)		33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	397 489	410 965	435 510
Expenditure By Type																
Employee related costs		9 438	9 438	9 438	9 438	9 438	9 438	9 438	9 438	9 438	9 438	9 438	9 438	113 261	121 313	132 362
Remuneration of councillors		520	520	520	520	520	520	520	520	520	520	520	520	6 243	6 811	7 431
Debt impairment		269	269	269	269	269	269	269	269	269	269	269	269	3 226	4 818	5 257
Depreciation & asset impairment		2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	31 574	33 278	35 076
Finance charges		4	4	4	4	4	4	4	4	4	4	4	4	50	53	56
Bulk purchases		5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	71 789	75 665	79 761
Other materials		–	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
Contracted services		728	728	728	728	728	728	728	728	728	728	728	728	8 735	9 207	9 704
Transfers and grants		96	96	96	96	96	96	96	96	96	96	96	96	1 152	490	490
Other expenditure		10 068	10 068	10 068	10 068	10 068	10 068	10 068	10 068	10 068	10 068	10 068	10 068	120 813	116 189	120 240
Loss on disposal of PPE		–	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
Total Expenditure		29 737	29 737	29 737	29 737	29 737	29 737	29 737	29 737	29 737	29 737	29 737	29 737	356 843	347 824	390 356
Surplus/(Deficit)		3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	40 646	42 841	45 154
Transfers recognised - capital		31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	378 363	338 670	318 675
Contributions recognised - capital		4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	48 572	14 393	15 170
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	467 581	395 904	378 999
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	38 965	467 581	395 904	378 999

References

1 Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote																
Vote 1 - COUNCIL		2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	31 574	33 279	35 076
Vote 2 - CORPORATE SERVICES		1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	20 000	–	–
Vote 3 - FINANCE		30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	369 188	341 241	371 259
Vote 4 - PLANNING & WSA		265	265	265	265	265	265	265	265	265	265	265	265	3 176	2 964	3 182
Vote 5 - COMMUNITY DEVELOPMENT		130	130	130	130	130	130	130	130	130	130	130	130	1 561	1 639	1 729
Vote 6 - TECHNICAL SERVICES		30 513	30 513	30 513	30 513	30 513	30 513	30 513	30 513	30 513	30 513	30 513	30 513	366 155	350 064	321 603
Vote 7 - WATER PURIFICATION		–	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
Vote 8 - WATER DISTRIBUTION		2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	32 279	34 022	35 859
Vote 9 - WASTE WATER		41	41	41	41	41	41	41	41	41	41	41	41	492	519	547
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		**68 702**	**68 702**	**68 702**	**68 702**	**68 702**	**68 702**	**68 702**	**68 702**	**68 702**	**68 702**	**68 702**	**68 702**	**624 424**	**763 729**	**769 256**
Expenditure by Vote to be appropriated																
Vote 1 - COUNCIL		5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 069	65 098	69 046	73 247
Vote 2 - CORPORATE SERVICES		3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	781	34 762	37 397	40 243
Vote 3 - FINANCE		2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	1 895	24 908	25 786	27 819
Vote 4 - PLANNING & WSA		1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	15 394	16 240	17 594
Vote 5 - COMMUNITY DEVELOPMENT		4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 574	56 058	48 748	49 893
Vote 6 - TECHNICAL SERVICES		1 311	1 311	1 311	1 311	1 311	1 311	1 311	1 311	1 311	1 311	1 311	1 311	15 727	20 678	22 038
Vote 7 - WATER PURIFICATION		6 761	6 761	6 761	6 761	6 761	6 761	6 761	6 761	6 761	6 761	6 761	6 007	80 374	85 050	90 009
Vote 8 - WATER DISTRIBUTION		7 601	7 601	7 601	7 601	7 601	7 601	7 601	7 601	7 601	7 601	7 601	(28 467)	55 126	54 813	58 725
Vote 9 - WASTE WATER		850	850	850	850	850	850	850	850	850	850	850	45	9 395	10 066	10 768
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Expenditure by Vote		**33 124**	**33 124**	**33 124**	**33 124**	**33 124**	**33 124**	**33 124**	**33 124**	**33 124**	**33 124**	**33 124**	**(7 522)**	**356 843**	**367 824**	**390 355**
Surplus/(Deficit) before assoc.		**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**76 224**	**467 581**	**395 904**	**378 900**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**35 578**	**76 224**	**467 581**	**395 904**	**378 900**

References

1 Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard																
Governance and administration		35 063	35 063	35 063	35 063	35 063	35 063	35 063	35 063	35 063	35 063	35 063	35 063	420 680	374 520	406 334
Executive and council		2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	2 631	31 574	33 279	35 076
Budget and treasury office		30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	30 766	369 106	341 241	371 258
Corporate services		1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	20 000	–	–
Community and public safety		130	130	130	130	130	130	130	130	130	130	130	130	1 581	1 639	1 729
Community and social services		130	130	130	130	130	130	130	130	130	130	130	130	1 581	1 639	1 729
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		265	265	265	265	265	265	265	265	265	265	265	265	3 176	2 964	3 182
Planning and development		265	265	265	265	265	265	265	265	265	265	265	265	3 176	2 964	3 182
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		33 244	33 244	33 244	33 244	33 244	33 244	33 244	33 244	33 244	33 244	33 244	33 244	398 927	384 605	358 009
Electricity													–	–	–	–
Water		33 203	33 203	33 203	33 203	33 203	33 203	33 203	33 203	33 203	33 203	33 203	33 203	398 434	384 086	357 462
Waste water management		41	41	41	41	41	41	41	41	41	41	41	41	492	519	547
Waste management													–	–	–	–
Other													–	–	–	–
Total Revenue - Standard		68 702	68 702	68 702	68 702	68 702	68 702	68 702	68 702	68 702	68 702	68 702	68 702	824 424	763 728	769 254
Expenditure - Standard																
Governance and administration		10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	10 638	7 746	124 768	132 230	141 309
Executive and council		5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 455	5 089	85 098	89 046	73 247
Budget and treasury office		2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	2 092	1 895	24 908	25 786	27 819
Corporate services		3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	761	34 762	37 397	40 243
Community and public safety		4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 574	58 058	46 748	49 893
Community and social services		4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 680	4 574	58 058	46 748	49 893
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	15 394	16 240	17 594
Planning and development		1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	15 394	16 240	17 594
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		16 522	16 522	16 522	16 522	16 522	16 522	16 522	16 522	16 522	16 522	16 522	(21 125)	160 621	170 606	181 560
Electricity													–	–	–	–
Water		15 672	15 672	15 672	15 672	15 672	15 672	15 672	15 672	15 672	15 672	15 672	(21 170)	151 226	160 540	170 772
Waste water management		850	850	850	850	850	850	850	850	850	850	850	45	9 395	10 066	10 788
Waste management													–	–	–	–
Other													–	–	–	–
Total Expenditure - Standard		33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	33 124	(7 522)	356 843	367 824	390 354
Surplus/(Deficit) before assoc.		35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	76 224	467 581	395 904	378 900
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	76 224	467 581	395 904	378 900

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Multi-year expenditure to be appropriated	1															
Vote 1 - COUNCIL													–	–	–	–
Vote 2 - CORPORATE SERVICES													–	–	–	–
Vote 3 - FINANCE													–	–	–	–
Vote 4 - PLANNING & WSA													–	–	–	–
Vote 5 - COMMUNITY DEVELOPMENT													–	–	–	–
Vote 6 - TECHNICAL SERVICES													–	–	–	–
Vote 7 - WATER PURIFICATION													–	–	–	–
Vote 8 - WATER DISTRIBUTION													–	–	–	–
Vote 9 - WASTE WATER													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be appropriated																
Vote 1 - COUNCIL		438	438	438	438	438	438	438	438	438	438	438	438	5 261	5 545	5 844
Vote 2 - CORPORATE SERVICES		1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	20 884	902	982
Vote 3 - FINANCE		357	357	357	357	357	357	357	357	357	357	357	357	4 287	2 410	2 540
Vote 4 - PLANNING & WSA		418	418	418	418	418	418	418	418	418	418	418	418	5 010	5 273	5 585
Vote 5 - COMMUNITY DEVELOPMENT		2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	29 609	730	770
Vote 6 - TECHNICAL SERVICES		29 716	29 716	29 716	29 716	29 716	29 716	29 716	29 716	29 716	29 716	29 716	29 716	356 597	336 808	318 603
Vote 7 - WATER PURIFICATION		65	65	65	65	65	65	65	65	65	65	65	65	780	822	867
Vote 8 - WATER DISTRIBUTION		376	376	376	376	376	376	376	376	376	376	376	376	4 517	544	574
Vote 9 - WASTE WATER													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	2	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	426 935	353 063	333 745
Total Capital Expenditure	2	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	35 578	426 935	353 063	333 745

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 Budgeted Capital Expenditure

DC26 Zululand - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description R thousand	Ref	Budget Year 2012/13 July	August	Sept.	October	Nov.	Dec.
Capital Expenditure - Standard	1						
Governance and administration		2 536	2 536	2 536	2 536	2 536	2 536
Executive and council		438	438	438	438	438	438
Budget and treasury office		357	357	357	357	357	357
Corporate services		1 740	1 740	1 740	1 740	1 740	1 740
Community and public safety		2 467	2 467	2 467	2 467	2 467	2 467
Community and social services		2 467	2 467	2 467	2 467	2 467	2 467
Sport and recreation							
Public safety							
Housing							
Health							
Economic and environmental services		418	418	418	418	418	418
Planning and development		418	418	418	418	418	418
Road transport							
Environmental protection							
Trading services		30 157	30 157	30 157	30 157	30 157	30 157
Electricity							
Water		30 157	30 157	30 157	30 157	30 157	30 157
Waste water management							
Waste management							
Other							
Total Capital Expenditure - Standard	2	35 578	35 578	35 578	35 578	35 578	35 578

Description R thousand	January	Feb.	March	April	May	June	Medium Term Revenue and Expenditure Framework Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital Expenditure - Standard									
Governance and administration	2 536	2 536	2 536	2 536	2 536	2 534	30 432	8 987	9 367
Executive and council	438	438	438	438	438	438	5 261	5 645	5 844
Budget and treasury office	357	357	357	357	357	357	4 287	2 410	2 540
Corporate services	1 740	1 740	1 740	1 740	1 740	1 740	20 884	932	982
Community and public safety	2 467	2 467	2 467	2 467	2 467	2 467	29 609	730	770
Community and social services	2 467	2 467	2 467	2 467	2 467	2 467	29 609	730	770
Sport and recreation						–	–	–	–
Public safety						–	–	–	–
Housing						–	–	–	–
Health						–	–	–	–
Economic and environmental services	418	418	418	418	418	418	5 010	5 273	5 565
Planning and development	418	418	418	418	418	418	5 010	5 273	5 565
Road transport						–	–	–	–
Environmental protection						–	–	–	–
Trading services	30 157	30 157	30 157	30 157	30 157	30 157	361 684	338 173	318 043
Electricity						–	–	–	–
Water	30 157	30 157	30 157	30 157	30 157	30 157	361 684	338 173	318 043
Waste water management						–	–	–	–
Waste management						–	–	–	–
Other						–	–	–	–
Total Capital Expenditure - Standard	35 578	35 578	35 578	35 578	35 578	35 578	426 935	353 063	333 745

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 Budgeted Capital Expenditure

DC26 Zululand - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source													1		
Property rates												–			
Property rates - penalties & collection charges												–			
Service charges - electricity revenue												–			
Service charges - water revenue	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	24 952	26 299	27 719
Service charges - sanitation revenue	652	652	652	652	652	652	652	652	652	652	652	652	7 826	8 247	8 687
Service charges - refuse revenue												–			
Service charges - other												–			
Rental of facilities and equipment												–			
Interest earned - external investments	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	12 567	13 245	13 961
Interest earned - outstanding debtors												–			
Dividends received												–			
Fines												–			
Licences and permits												–			
Agency services												–			
Transfer receipts - operational	22 611	22 611	22 611	22 611	22 611	22 611	22 611	22 611	22 611	22 611	22 611	23 911	272 633	255 087	308 190
Other revenue	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	6 626	79 517	67 731	76 952
Cash Receipts by Source	33 016	33 016	33 016	33 016	33 016	33 016	33 016	33 016	33 016	33 016	33 016	34 316	397 489	410 665	435 510
Other Cash Flows by Source															
Transfer receipts - capital	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	31 530	378 363	338 570	318 575
Contributions recognised - capital & Contributed assets	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	4 048	48 572	14 363	15 170
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	68 594	68 594	68 594	68 594	68 594	68 594	68 594	68 594	68 594	68 594	68 594	69 894	824 424	763 728	769 255
Cash Payments by Type															
Employee related costs	8 208	8 208	8 208	8 208	8 208	8 208	8 208	8 208	8 208	8 208	8 208	22 870	113 261	121 313	132 352
Remuneration of councillors	495	495	495	495	495	495	495	495	495	495	495	799	6 243	6 611	7 431
Finance charges	4	4	4	4	4	4	4	4	4	4	4	4	50	53	56
Bulk purchases - Electricity												–			
Bulk purchases - Water & Sewer	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	71 783	75 555	79 751
Other materials												–			
Contracted services	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	(3 875)	8 730	9 207	9 794
Transfers and grants - other municipalities	96	96	96	96	96	96	96	96	96	96	96	96	1 152	490	490
Transfers and grants - other												–			
Other expenditure	12 747	12 747	12 747	12 747	12 747	12 747	12 747	12 747	12 747	12 747	12 747	(19 403)	120 813	116 189	120 240
Cash Payments by Type	28 679	28 679	28 679	28 679	28 679	28 679	28 679	28 679	28 679	28 679	28 679	6 574	322 043	329 727	350 023
Other Cash Flows/Payments by Type															
Capital assets	33 168	33 168	33 168	33 168	33 168	33 168	33 168	33 168	33 168	33 168	33 168	62 085	426 835	363 063	333 745
Repayment of borrowing												–			
Other Cash Flows/Payments												–			
Total Cash Payments by Type	61 847	61 847	61 847	61 847	61 847	61 847	61 847	61 847	61 847	61 847	61 847	68 659	748 878	692 790	683 768
NET INCREASE/(DECREASE) IN CASH HELD	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	1 235	75 446	80 938	85 487
Cash/cash equivalents at the month/year begin:	15 361	22 108	28 854	35 601	42 347	49 094	55 840	62 586	69 333	76 079	82 826	89 572	15 361	90 807	171 745
Cash/cash equivalents at the month/year end:	22 108	28 854	35 601	42 347	49 094	55 840	62 586	69 333	76 079	82 826	89 572	90 807	90 807	171 745	257 232

DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
WSSA	Yrs	3	Management, operation & maintenance of water and wast	30 12 2013	34 369
Ondula / Improchem	Yrs	3	Supply of Water & Waste Water Chemicals	30 12 2013	6 395
Good Blossom Investments	Yrs	3	Delivery of portable water using water tankers	30 11 2012	1 901
TMS Building Suppliers	Yrs	3	Delivery of portable water using water tankers	30 11 2012	6 067
Nomaphenduka Investments	Yrs	3	Delivery of portable water using water tankers	30 11 2012	1 584
Mahhala Building & Restorations	Yrs	3	Delivery of portable water using water tankers	30 11 2012	2 734
Abaqulusi Water Suppliers	Yrs	3	Delivery of portable water using water tankers	30 11 2012	1 897

References
1. Total agreement period from commencement until end
2. Annual value

Entities:														
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

DC26 Zululand - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		1 052 186	1 123 830	1 247 814	287 100	283 788	283 788	376 340	338 670	318 575
Infrastructure - Road transport		–	–	–	–	–	–	1 778	1 864	1 972
Roads, Pavements & Bridges								1 778	1 864	1 972
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		1 052 186	1 123 830	1 247 814	287 100	283 788	283 788	356 587	336 806	316 603
Dams & Reservoirs										
Water purification										
Reticulation		1 052 186	1 123 830	1 247 814	287 100	283 788	283 788	356 587	336 806	316 603
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	10 000	10 000	20 000	–	–
Waste Management										
Transportation	2									
Gas										
Other	3					10 000	10 000	20 000		
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		19 198	(52 247)	45 850	19 264	19 264	19 264	48 572	14 393	15 170
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		19 198	(52 247)	45 850	19 264	19 264	19 264	48 572	14 393	15 170
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		379	265	211	–	–	–	–	–	–
Computers - software & programming		379	265	211						
Other (list sub-class)										
Total Capital Expenditure on new assets	1	1 071 763	1 071 848	1 293 875	306 364	313 052	313 052	428 935	353 063	333 745

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

References

1 Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2 Airports, Car Parks, Bus Terminals and Taxi Ranks

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

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

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

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

DC26 Zululand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 058 185	1 123 630	–	342 100	342 100	342 100	15 000	15 830	16 664
Infrastructure - Road transport		–	–	–	–	–	–	4 000	4 289	4 499
Roads, Pavements & Bridges								4 000	4 289	4 499
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		1 058 185	1 123 630	–	342 100	342 100	342 100	6 000	6 324	6 665
Dams & Reservoirs										
Water purification								6 000	6 324	6 665
Reticulation		1 058 185	1 123 630		342 100	342 100	342 100			
Infrastructure - Sanitation		–	–	–	–	–	–	5 000	5 217	5 499
Reticulation										
Sewerage purification								5 000	5 217	5 499
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										

	Ref									
Other assets		13 198	43 986	–	19 264	19 264	19 264	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		13 198	43 986		19 264	19 264	19 264			
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	1 071 383	1 157 016	–	381 384	381 384	381 384	15 000	15 810	16 864

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

Renewal of Existing Assets as % of total capex		58.0%	52.1%	0.0%	54.1%	53.0%	53.0%	3.4%	4.3%	4.8%
Renewal of Existing Assets as % of deprecn"		3587.5%	3651.1%	0.0%	1091.5%	1091.5%	1091.5%	47.5%	47.5%	47.5%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

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

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

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

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

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

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, models etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	1 071 782 758	1 071 847 813	-109 180 984	419 676 000	381 384 000	381 384 000	15 000 000	15 810 000	16 863 741

DC26 Zululand - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Asset Sub-Class 3	GFS classification 3	Total Project Estimate	Prior year outcomes: Audited Outcome 2010/11	Prior year outcomes: Current Year 2011/12 Full Year Forecast	2012/13 Medium Term Revenue & Expenditure Framework: Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Project information: Ward location	New or renewal
Parent municipality:														
List all capital projects grouped by Municipal Vote														
Rural Road Asset Management Grant					INFRASTRUCTURE - WATER					1 738	1 854	1 412		NEW
Rural Transport Services and infrastructure Grant					INFRASTRUCTURE - WATER				1 590					NEW
Upgrading of airport									11 562	20 000				
PROJECT MANAGEMENT UNIT														
MANDLAKAZI		REGIONAL BULK WATER SCHEMES			INFRASTRUCTURE - WATER	RETICULATION		31 829	31 000	38 600	1 802			RENEWAL
USUTHU		REGIONAL BULK WATER SCHEMES			INFRASTRUCTURE - WATER	RETICULATION			23 500	42 300	44 400			RENEWAL
Mandlakazi Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				24 091	23 748	25 375		RENEWAL
Nkonjeni Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				33 063	35 454	38 606		RENEWAL
Coronation/Enyathi Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				8 884	5 328	10 183		RENEWAL
ZDM Rural Sanitation Phase I		WATER SANITATION			INFRASTRUCTURE - WATER	RETICULATION				50 229	66 121	43 321		RENEWAL
Usuthu Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				70 027	73 886	80 291		RENEWAL
Osrebi Emergency Water Supply		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				3 243	1 309	1 425		RENEWAL
Simdlangentsha East Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				2 397	7 304	8 395		RENEWAL
Simdlangentsha Central Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				5 322	5 812	6 332		RENEWAL
Khambi Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				8 095	9 154	9 973		RENEWAL
eMondlo/Hlahlindlela Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				21 041	13 426	14 627		RENEWAL
Simdlangentsha West Regional Water Supply Scheme		WATER DISTRIBUTION			INFRASTRUCTURE - WATER	RETICULATION				14 861	15 576	16 970		RENEWAL
RUDIMENTARY		RUDIMENTARY SCHEMES			INFRASTRUCTURE - WATER	RETICULATION		464 112	227 100	27 013	29 654	31 600		RENEWAL
RWSS					INFRASTRUCTURE - WATER	RETICULATION								RENEWAL
SPECIAL PROJECTS		WATER TREATMENT WORKS & REFURBISHMENT			INFRASTRUCTURE - WATER	RETICULATION					8 719	9 490		RENEWAL
CARRY OVER										26 847				
LAND AND BUILDING					OTHER ASSETS	OTHER		26 842						NEW
VEHICLES					OTHER ASSETS	OTHER		14 239	4 200	3 441	3 627	3 022		NEW
ELECTRONIC DOCUMENT MANAGEMENT					OTHER ASSETS	OTHER			500	516	549	584		NEW
FURNITURE & EQUIPMENT					OTHER ASSETS	OTHER		1 406	390	417	435	462		NEW
COMPUTERS					OTHER ASSETS	OTHER		1 842	1 061	1 110	1 172	1 238		NEW
SOFTWARE & LICENCES					OTHER ASSETS	OTHER			1 330	1 404	1 486	1 560		NEW
METERS					OTHER ASSETS	OTHER			3 000	3 104	3 358	3 519		NEW
WATER TANKER X3					OTHER ASSETS	OTHER			6 000	4 000				NEW
NEW OFFICES					OTHER ASSETS	OTHER			4 500	3 000	3 167	3 335		NEW
OTHER ASSETS					OTHER ASSETS	OTHER		1 325 128						NEW
WSP STORE										3 000				
TRACTOR					OTHER ASSETS	OTHER				500	527	555		
Parent Capital expenditure	1									426 695	350 003	331 748		
Entities:														
List all capital projects grouped by Entity														
Entity A														
Water project A														
Entity B														
Electricity project B														
Entity Capital expenditure								–	–	–	–	–		
Total Capital expenditure								1 331 720	746 354	524 609	394 079	331 773		

References
1. *Must reconcile with Budgeted Capital Expenditure*
2. *As per Table A5*
3. *As per Table SA34*
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

DC26 Zululand - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class	Previous target year to complete	Current Year 2011/12		2012/13 Medium Term Revenue & Expenditure Framework		
	1,2			3		Original Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand					Year					
Parent municipality:										
List all capital projects grouped by Municipal Vote				*Examples*						
WATER AND SANITATION		Mandlakazi Regional Water Supply Scheme	2008MIGFDC26162234	*Package treatment plant, bulk water pipe,pipe network and reservoirs*		19 354	19 354	24 097	23 248	25 328
		Nkonjeni Regional Water Supply Scheme	2009MIGFDC26171067	*Reservoirs, pipe network,bulk pipe network*		28 109	28 105	33 353	35 494	38 626
		Coronation/Enyathi Regional Water Supply Scheme	2006MIGFDC265351	*Pipe network*		7 290	7 290	8 254	9 328	10 163
		ZDM Rural Sanitation Phase 1	2008MIGFDC28156876	*Sanitation, factory*		45 420	45 420	55 228	58 121	63 321
		Usuthu Regional Water Supply Scheme	2009MIGFDC26171056	*pipe network, reservoirs,bulk pipe network*		55 190	55 190	70 027	73 598	80 291
		Gumbi Emergency Water Supply	2008MIGFDC26165601	*Pipe network*		3 922	3 922	3 243	1 309	1 425
		Simdlangentsha East Regional Water Supply Scheme	2006MIGFDC265336	*Loss control*		6 018	6 018	2 357	7 701	8 390
		Simdlangentsha Central Regional Water Supply Scheme	2006MIGFDC265332	*Bulk network, meters*		4 542	4 542	5 523	5 812	6 332
		Khambi Regional Water Supply Scheme	2006MIGFDC265333	*Pipe network*		7 154	7 154	5 698	9 154	9 973
		eMondlo/Hlahlindlela Regional Water Supply Scheme	2006MIGFDC265334	*Upgrading of plant,bulk network*		15 922	15 922	21 241	13 426	14 627
		Rudimentary water supply programme	2005MIGFDC260005	*spring protection equipping of boreholes drilling of boreholes*		22 010	22 010	27 913	29 051	31 680
		Simdlangentsha West Regional Water Supply Scheme	2006MIGFDC265329	*Pipe network*		12 173	12 173	14 801	15 576	16 970
		Special Projects							8 718	9 498
Entities:										
List all capital projects grouped by Municipal Entity										
Entity Name										
Project name										

References

1 *List all projects with planned completion dates in current year that have been re-budgeted in the MTREF*

2 *Refer MFMA s30*

3 *As per Table SA34*

Tariff Projections:

It is essential for Zululand District Municpality to access adequate sources of funding throughout the planning horison. To achieve this, it is necessary to determine the projected tarrifs and kiloliters sold . Therefore the tarrifs have been projected as follows:

DESCRIPTION	ULUNDI					
				11/12	12/13	13/14
WATER TARIFFS						
0-6KL	-	-	-	-	-	-
7-30kl				4.40	4.40	4.40
31-40kl				5.30	5.39	5.65
>40 kl				6.15	6.52	6.91
Commercial and Industrial				5.83	6.18	6.46
Unmetered				70.41	74.63	77.89
Other business and state	-	-	-	4.57	4.84	5.04
Residential-3 months consumption				3 months consumption	3 months consumption	3 months consumption
WATER CONNETIONS :						
Residential				cost +10%	cost +10%	cost +10%
Businesses				cost +10%	cost +10%	cost +10%
	-	-				
METER TAMPERING:	-	-				
First Offence	-	-	-	1 088.17	1 144.45	1 185.89
Second Offence	-	-	-	2 159.34	2 288.91	2 391.51
THIRD OFFENCE :	-	-				
WATER RECONNETION FEE				109.53	115.88	121.32
WATER TANKERS :						
Loads						
Rate per kilometer				-	-	-
Rate per kiloliter				5.43	5.76	6.01
Other Consumers						
Where no working water meter is installed on which the property is occuppied	Average based on previous consumption will apply					
STAND ALONE / DEDICATED SCHEMES				cost + 10%	cost + 10%	cost + 10%
					-	-
				0.00	0.00	0.00

DESCRIPTION	ULUNDI					
				11/12	12/13	13/14
SEWARAGE TARIFFS						
DOMESTIC						
Basic 0-40kl				46.00	48.76	50.96
SEWER EXCESS >40kl OF WATER CONSUMPTION						
SEWER EXCESS - FIXED CHARGE						
NON DOMESTIC, COMMERCIAL, HIGH DENSITY						
Basic 0-40kl				46.00	48.76	50.96
SEWER EXCESS >40kl OF WATER CONSUMPTION				2.07	2.19	2.29
VACUUM TANK SERVICE per 6kl OR PART THEREOF						
Normal week days				87.51	92.67	97.05
Weekends and Public Holidays				308.65	326.03	339.88
Rate per Kl				4.16	4.40	4.60
STAND ALONE / DEDICATED SCHEMES				cost + 10%	cost + 10%	cost + 10%
				-		
				0.00	0.00	0.00

DESCRIPTION	NONGOMA					
				11/12	12/13	13/14
WATER TARIFFS						
0-6/KL						
7-30kl				4.40	4.44	4.40
31-40kl				5.30	5.30	5.63
> 40kl				6.18	6.88	6.90
Commercial and industrial						
Unmetered						
Other business and state				4.57	4.84	5.06
Residential-3 months consumption				3 months consumption	3 months consumption	3 months consumption
WATER CONNETIONS :						
Residential				cost +10%	cost +10%	cost +10%
Businesses				cost +10%	cost +10%	cost +10%
METER TAMPERING:						
First Offence				1 995.17	1 990.[illegible]	1 313.12
Second Offence				2 190.34	2 321.78	2 438.34
THIRD OFFENCE :				-	-	-
WATER RECONNETION FEE				109.82	116.09	121.32
WATER TANKERS :						
Loads						
Rate per kilometer				4.36	4.62	4.83
Rate per kilolitre				6.43	6.78	6.01
Other Consumers						
Where no working water meter is installed on which the property is occupied						
STAND ALONE / DEDICATED SCHEMES				cost + 10%	cost + 10%	cost + 10%
				0.00	0.00	0.00

ROUTE R66

DESCRIPTION	NONGOMA					
				11/12	12/13	13/14
SEWARAGE TARIFFS						
DOMESTIC						
Basic 0-40kl				46.00	48.74	50.85
SEWER EXCESS >40kl OF WATER CONSUMPTION						
SEWER EXCESS - FIXED CHARGE						
NON DOMESTIC, COMMERCIAL, HIGH DENSITY						
Basic 0-40kl				46.00	48.74	50.85
SEWER EXCESS >40kl OF WATER CONSUMPTION				2.07	2.18	2.30
VACUUM TANK SERVICE per 5kl OR PART THEREOF						
Normal week days				87.51	92.87	97.65
Weekends and Public Holidays				306.85	325.05	339.60
Rate per Kl				4.16	4.40	4.60
STAND ALONE / DEDICATED SCHEMES				cost + 10%	cost + 10%	cost + 10%

DESCRIPTION						
				11/12	12/13	13/14
WATER TARIFFS						
0-6kl						
7-30kl				3.10	3.34	3.72
31-40kl				4.89	5.24	5.77
> 40kl				6.16	6.60	6.98
Commercial and industrial				6.83	8.10	9.46
Unmetered				73.61	77.92	81.43
Other business and state				3.10	3.34	3.72
Residential-3 months consumption				3 months consumption	3 months consumption	3 months consumption
WATER CONNETIONS :						
Residential				cost + 10%	cost + 10%	cost + 10%
Businesses				cost + 10%	cost + 10%	cost + 10%
METER TAMPERING:						
First Offence				1 095,17	1 158.88	1 213,12
Second Offence				2 190.34	2 321.76	2 426.24
THIRD OFFENCE :						
WATER RECONNECTION FEE				109.52	114.88	121.32
WATER TANKERS :						
Loads						
Rate per kilometer				4.15	4.40	4.60
Rate per kiloliter				6.43	6.74	6.81
Other Consumers						
Where no working water meter is installed on which the property is occuppied						
STAND ALONE / DEDICATED SCHEMES				cost + 10%	cost + 10%	cost + 10%
				0.00	0.00	0.00

DESCRIPTION						
				11/12	12/13	13/14
SEWARAGE TARIFFS						
Health Awareness/ Promotion						
Basic 0-40kl				46.00	48.76	50.95
SEWER EXCESS >40kl OF WATER CONSUMPTION						
SEWER EXCESS - FIXED CHARGE						
NON DOMESTIC, COMMERCIAL, HIGH DENSITY						
Basic 0-40kl				46.00	48.78	50.95
SEWER EXCESS >40kl OF WATER CONSUMPTION				2.07	2.19	2.28
VACUUM TANK SERVICE per 6kl OR PART THEREOF						
Normal week days				87.61	92.87	97.04
Weekends and Public Holidays				306.46	325.05	339.88
Rate per Kl				4.15	4.40	4.60
STAND ALONE / DEDICATED SCHEMES				cost + 10%	cost + 10%	cost + 10%
				-		
				0.00	0.00	0.00

DESCRIPTION	EDUMBE					
				11/12	12/13	13/14
WATER TARIFFS						
0-6KL						
7-30kl				4.40	4.40	4.40
31-40kl				5.30	5.39	5.63
> 40kl				5.51	5.81	5.90
Commercial and industrial				5.32	5.84	5.80
Unmetered						
Other business and state				4.82	5.11	5.34
Residential-3 months consumption				3 months consumption	3 months consumption	3 months consumption
WATER CONNETIONS :						
Residential				cost + 10%	cost + 10%	cost + 10%
Businesses				cost + 10%	cost + 10%	cost + 10%
METER TAMPERING:						
First Offence				1 055.17	1 100.86	1 213.12
Second Offence				2 109.34	2 321.76	2 426.24
THIRD OFFENCE :						
WATER RECONNETION FEE				109.82	116.00	121.32
WATER TANKERS :						
Loads						
Rate per kilometer				4.36	4.62	4.83
Rate per kiloliter				5.42	5.76	6.00
Other Consumers						
Where no working water meter is installed on which the property						
is occupied						
STAND ALONE / DEDICATED SCHEMES				cost + 10%	cost + 10%	cost + 10%
					-	-
				0.00	0.00	0.00

DESCRIPTION	EDUMBE					
				11/12	12/13	13/14
SEWARAGE TARIFFS						
DOMESTIC						
Basic 0-40M				46.00	48.70	50.95
SEWER EXCESS >40M OF WATER CONSUMPTION						
SEWER EXCESS - FIXED CHARGE						
NON DOMESTIC, COMMERCIAL, HIGH DENSITY						
Basic 0-40kl						
SEWER EXCESS >40kl OF WATER CONSUMPTION				46.00	48.78	50.95
				2.07	2.19	2.30
VACUUM TANK SERVICE per 8kl OR PART THEREOF						
Normal working days				87.84	92.87	97.66
Weekends and public holidays				306.65	325.05	339.68
Rate per Kl				4.15	4.40	4.60
Stand Alone/dedicated schemes				cost + 10%	cost + 10%	cost + 10%
				-		
				0.00	0.00	0.00

GENERAL TARRIFS

METER TESTING	Cost+10%	cost+10%	cost+10%
TENDER FEE	150	159	169
STADIUM HIRE	320	339	360
INDONSA HALL HIRE	500	530	562
INDONSA DEPOSIT REFUNDABLE	200	212	225
R/D CHEQUE	79 8	85	90
SEWER POND DUMP SITE PER LOAD	52 44	56	59

QUALITY CERTIFICATE

I, J H de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the annual 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 annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

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

Date