FINAL BUDGET 2013/2014

ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND

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: 03/04/2013

The Head of Department
National Treasury
Private Bag X115
Pretoria
0001

SUBMISSION OF THE FINAL BUDGET FOR THE 2013/14 FINANCIAL YEAR

Kindly receive the attached Annual budget 2013/2014 as approved by the Council on the 29th of May 2013.

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
- Policies
- 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
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Ref: 5/1/2 | Enq: SB Nkosi (L Buthelezi) | Email: lbuthelezi@zululand.org.za | Date: 03/04/2013

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 Annual budget 2013/2014 as approved by the Council on the 29th of May 2013.

Included is the following:

PART 1

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

PART 2
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SB NKOSI
CHIEF FINANCIAL OFFICER

TABLE OF CONTENTS

GLOSSARY

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

Allocations– money received from Provincialor National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

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

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

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

CFO – Chief Financial Officer

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

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

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

FMG – Financial Management Grant

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

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

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

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

LED – Local Economic Development

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

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

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

MWIG – Municipal Water Infrastructure Grant

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

R & M – Repairs and Maintenance

SCM - Supply Chain Management

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

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

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

Virement – transfer of budget

ZDM – Zululand District Municipality

ZDM MAYOR'S FINANCIAL REPORT FOREWORD

The Zululand District Municipality Budget for the 2013/2014 financial year is R839, 855, 420. This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities.

Our Capital Budget for the 2013/2014 has decreased by 8% because of the following reasons:

During 2012/2013 financial year an Airport Grant of R 20,000 000 Million was received. In terms of the Memorandum of Understanding (MOU) this was a once off Grant. In the same year carryover projects amounted to R 28,916,636 and this inflated the budget. In the current year no carryovers have been included in the tabled budget. In the current year, the ACIP (Waste Water Refurbishment Programme) amount was R1, 340,000. In the 2013/14 financial year the ACIP programme amount is R 640,000 and will be transferred to complete the programme. In 2012/2013 Massification grant was R11, 081,000 as an additional Grant for water schemes; it is not gazetted for the 2013/14.

Despite this cut, we are still going to provide necessary services that are expected from us as a District Municipality. An adjustment has been made in the Total Operating Budget which has seen an increase of eight percent from R417, 737, 782 in the 2012/2013 financial year to R452, 427, 018 in the 2013/2014 financial.

This decrease also does not mean that our focus as a District Municipality has been changed or is to change. Providing water and sanitation is still our core function and we also pay attention to the following responsibilities:

- Municipal airports;
- Municipal roads;
- Regulation of passenger transport services;

- Fire fighting;
- Disaster management;
- Solid waste;
- Municipal health services;
- Regional fresh produce markets and abattoirs;
- District cemeteries; as well as
- District tourism.

The reason behind an increase in our Operating Expenditure is escalating costs in things like Employee Related Costs, Working Capital Reserves, Remuneration of Councillors, Working Capital Reserves, and increase in the depreciation and collection costs. The repairs and Maintenance costs are also part of the cause. These include the maintenance of municipal buildings, vehicles, the refurbishment of water and sanitation treatment plants and the like.

We are aware of the critical backlogs in water and sanitation provision which runs to about R3.2 billion, and we are also speeding up the construction of the 10 Regional Water Schemes, the Nkonjeni, Mandlakazi, Usuthu, Simdlangentsha West, Simdlangentsha Central, Simdlangentsha East, Hlahlindlela, Khambi, Coronation and Mkuze regional water schemes.

Although these schemes are still under construction, it is worth noting that a number of communities are already enjoying their benefits as they are already drawing water from them.

I want to assure all our communities that we are still committed in solving water related problems and as in the previous years, a large chunk/percentage of our budget in this financial year will go towards water provision programs.

In order to achieve success, we are aware that it is critical to maintain good working relationship with traditional leadership (Amakhosi and Izinduna) as most of the land in our District is under their control.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain of record of clean governance as proven by our 13 years of unqualified audit reports from the Auditor-General.

I also want to commit our District Municipality that it will continue to be sensitive to all community issues with the aim of assisting or solving them.

With the budget available to us we will still continue with all our old programmes, Poverty Alleviation, Local Economic Development (LED); Community Participation, Youth and Women's day celebrations, host the Elderly and the Children's Christmas parties the ZDM 56km Ulundi/Nongoma Ultra Marathon and many more others, because our aim is to make a difference in the lives of our people.

Ends

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE 13TH FULL COUNCIL MEETING HELD ON 29 MAY 2013

ITEM NUMBER: ZDMC: 12 /174

FILE NUMBER: 5/2

2013 / 2014 ANNUAL BUDGET

With Cllrs OV Mbuyisa and MB Mabaso proposing and seconding respectively, it was

RESOLVED THAT:

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

- Table 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.

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

- Table 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

(iii) 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.

(iv) The grants be accepted and approved with appreciation.

(v) The staff structure be approved as budgeted for.

(vi) The Quality Certificate be approved.

(vii) The tariffs be approved.

(viii) The tariff policy, credit control and debt collection policy, cash management policy, insurance policy, Financial plan and Risk 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 : 12/174

Meeting Date: 29 MAY 2013

Signature:

EXECUTIVE SUMMARY

BACKGROUND

1. The 2013/2014 budget

1.1. Legislative framework

The 2013/2014 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 2014/2015 and 2015/2016are indicative in terms of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure

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

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

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

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

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

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

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

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

Other focus areas include:

- Municipal airports
- 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 tariffsis 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 therefore are included in the budget.

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

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

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

The council approved the tabled budget on 28 March 2013 as follows

	Tabled	**Amendments**	**Final**	**Reason for amendment**
The operating budget	R 449,212,547	R3,214,471	R 452,427,018	7 new positions created and maintenance cost for 3 graders
Capital budget	R 384,928,401	R 2,500,000	R 387,428,401	One Grader to be purchased
Total budget	R 834,140,949	R 5,714,471	R 839,855,420	

However, the comments on the budget are as follows:

	2012/2013	**2013/2014**	**% INCREASE**
Total operating budget	R 417,737,782	R 452,427,018	8%
Capital budget	**R 420,710,152**	R **387,428,401**	**-8%**
Total budget	**R 838,447,934**	**R 839,855,420**	**0.1%**

MAIN BUDGET SUMMARY

The total budget increased by R **1,407,486**

With the above background, it is important to highlight the major causes for such increases and decreases 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:

HIGHLIGHTS OF THE EXPENDITURE

OPERATING EXPENDITURE

- **Employee Related Costs**

The employee related costs comprises 29% of the total operating budget. The primary reason for the increase is an annual increment of 6.95% including the notch increases and Indonsastaff becoming permanent and new positions of 3 Grader drivers, 2 senior admin officers, admin officer and switch board operator.

- **Remuneration of Councilors**

A 6.95% increment for Councilor's remuneration is provided for.

- **Working Capital Reserve**

This is the provision for doubtful debts as a result of a non-collection level. The 5.5% increase is based on the projected inflation level.

- **Depreciation**

This is a non cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The 5.5% increase is based preliminary 2012/2013 depreciation calculation.

- **<u>Collection costs</u>**

This is a provision for collection costs and legal fees by external parties. The provision has increased due to planned vigorous collection including the use of collection agents.

- **<u>Repairs and Maintenance</u>**

Buildings

The budgeted amount is for the maintenance of municipal buildings.

Vehicles

The 7% increased is provided for due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles. New water tankers were budgeted for to add to the existing fleet of vehicles and this will also necessitate maintenance.

Operation Rural Water Schemes

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes. The funds set aside for Repairs and Maintenance actually increased by **R 1,117,562**. The 6% increase is an inflation provision.

<u>Refurbishmentandmaintenance</u>.

The 6% increase is due toinflation provisionand the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply.

Moreover, the number of water scheme has increased.

- **Bulk Water Purification and Sewerage Treatment**

Bulk sewerage treatment and bulk water purification is based on the existing contract and there are no major increases except for the 5.5% provision increase. In addition a budget has been set aside for the purchase of raw water from the Department of Water Affairs (DWA). Previously DWA did not charge although they are legally authorized to.

Bulk electricity has also increased by 7.3%as a result of the expected above average increment by Eskom (7.3%) and the contribution towards the new electricity network for the Water and Waste Water Treatment plants.

❖ **Grants and Subsidies Paid**

The Grants and Subsidies have been phased out as there are no more grants received as part of equitable share. The only grants that are still payable to the local municipalities are the Tourism grants to local municipalities and the Water Services Provider grant to Abaqulusi local municipality.

❖ **General Expenses**

Items with direct impact on communities include the following:

	R
Disaster Portfolio Projects	1,336,896
Social projects	8,000,000
Poverty Alleviation	2,000,000
Local Economic Development (LED)	3,000,000
Community Development	2,500,000
Community Participation	2,000,000
Emergency Water	20,000,000
Budget and IDP Community Participation	6,000,000
Women's Day Celebration	633,000
Annual report back/State of the District Address	700,000
Elderly Function	2,000,000
Kids Christmas Party	650,000
Marathon	600,000
SALGA Games	3,000,000

Mayoral Cup	600,000
LED Ward Projects (R60000 per ward): • Abaqulusi • Edumbe • Pongola • Nongoma • Ulundi	 1,320,000 480,000 840,000 1,260,000 1,440,000
Widows & Orphans	1,780,000
Tourism Portfolio Project	356,506
Youth Day Celebration	550,000
Youth Summit	280,000
Women Summit	300,000
Ingoma Dance Competition	316,500
Music Festival	1,000,000
Water Loss Reduction	3,342,240
External Bursaries	625,000
Sports Development	600,000
Indigenous Games	300,000
Gender Conference	211,000
Disability Programmes	450,000
Princess Mandisi Health Care Centre	450,000
Youth Affairs (Drivers licenses)	70,000
School Uniforms	250,000
Widows and Orphans Event	500,000
Total Community and Social Expenditure	**69,741,142**

CAPITAL EXPENDITURE

The capital projects budgeted for are as follows:

Revenue contributions (own funds)

	R
Vehicles	3,000,000
Furniture and Equipment	844,294
Computers	1,059,980
Software & Licenses	1,481,726
WSP STORES	2,000,000
Electronic Document Management System	669,161
New Offices	4,500 000
Meters	3,342,240
WATER TANKERS	3,000,000
GRADER	2,500,000
INDOOR SPORT CENTRE	6,000,000
Sub Total	**28,397,401**
DWA-Funds • *DWA Grant has decreased by R9 259 000 from R64 600 000*	**55 341 000**
MIG Funds • *MIG has decreased by R 13 942 000 from R275 487 000 to R261 545 000*	**261 545 000**
Municipal water infrastructure Gant	**37 170 000**

ACIP	**640 000**
INFRASTRUCTURE SPORT FACILITIES	**2,469,000**
Rural Roads Asset Management	**1 866 000**
Sub Total	**359,031,000**

Total Capital **R 387,428,401**

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 403 7111** has been set aside as a provision for working capital reserve (provision for non collection).

- **RENT OF FACILITIES**

The income is expected from renting of pack homes by WSSA and IEC. The increase is expected to be 5%.

- **INTEREST INCOME**

Interest Income is expected to increase as a result of interest rates, from R 12 566 926 to 13 981,389.

- **EQUITABLE SHARE**

Equitable share has been substantially increased by R18 076 from R258 854 000 to R276 930 000

- **OTHER OPERATING INCOME EXPECTED**

WATER SERVICE OPERATING SUBSIDY	8,821,000
WATER SERVICE OPERATING SUBSISY (capacity building)	300 000
Indonsa Grant	1,639,000
EPWP	2,942,000
MSIG	890,000
FMG	1,250,000
TOTAL	**15,842,000**

CAPITAL INCOME

The capital expenditure shall be funded as follows:

R

Own revenue	28,397,401
MIG	261,545,000
DWAF	55,341,000
Municipal water infrastructure Grant	37,170,000
Rural Roads Asset Management	1,866,000
ACIP	640,000
INFRASTRUCTURE SPORT FACILITIES	2,469,000
TOTAL	**387,428,401**

water affairs
Department:
Water Affairs
REPUBLIC OF SOUTH AFRICA

KWAZULU-NATAL REGION
ISIFUNDAZWE SAKWAZULU-NATALI

88 Joe Slovo (Field) Street, DURBAN
P.O. Box 1018
DURBAN
4000
From: WATER SECTOR SUPPORT
Fax: (031) 307-7279

Enquiries Mduduzi Ngxongo
Telephone (031) 336-2869
Reference 21/15/DM26/1

FAXED TO: (035) 874 5589

23 January 2013

Municipal Manager: Zululand District Municipality
ULUNDI

ATTENTION: 1. Municipal Manager - Mr. J. De Klerk
2. CFO - Mr. S. Nkosi (for info)

Dear Mr. De Klerk

TRANSFER OF FUNDS: REGIONAL BULK WATER SCHEMES PROGRAMME:
DoRA SCHEDULE 7: ZULULAND DISTRICT MUNICIPALITY

As part of the Budget Reconciliation process the Department of Water Affairs has reviewed funding allocations to Regional Bulk Water Schemes in your district. The revised allocation for the current 2012/13 fiscal year and indicative allocations for the next two financial years are indicated below:

	Allocation (R'000) (incl. VAT)			Comment
Scheme	KNR001 Nongoma	KNR002 Mandlakazi		
2007/08	20,227	18,820	#N/A	Already Transferred
2008/09	2,600	10,170	#N/A	Already Transferred
2009/10		37,517	#N/A	Already Transferred
2010/11	13,410	26,368	#N/A	Already Transferred
2011/12	**23,116**	**28,360**	#N/A	*Recommended*
2012/13	29,600	35,000	#N/A	*Recommended*
2013/14	48,413	6,928	#N/A	*Recommended*
2014/15			#N/A	
TOTAL	137,367	144,343	#N/A	

It must be noted that allocations above for the outer years are indicative only and depend on budget appropriation for the programme by National Treasury.

Please indicate your acceptance of the allocations as above and provide me with monthly cash flow projections for utilisation of the funds.

Kind Regards

For Your Urgent Attention. Due date for response is 30 January 2013

Ms. B. Msane
Director: Water Sector Support
24/01/13

cc. KZN DWAF Financial Management: Ms. Nantisha Maharaj

DC26 Zululand - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	17 692	23 686	27 078	32 772	32 772	32 772	32 772	34 574	36 337	38 118
Investment revenue	9 351	12 317	13 253	12 567	12 567	12 567	12 567	13 981	14 694	15 414
Transfers recognised - operational	410 015	418 603	569 632	272 633	278 012	278 012	278 012	292 472	308 003	326 586
Other own revenue	2 792	2 069	4 287	79 517	139 430	139 430	139 430	139 797	111 952	108 974
Total Revenue (excluding capital transfers and contributions)	439 851	456 675	614 249	397 489	462 780	462 780	462 780	480 824	470 986	489 092
Employee costs	74 960	84 261	92 255	113 261	119 374	119 374	119 374	129 968	136 597	143 290
Remuneration of councillors	5 039	4 792	5 674	6 243	6 243	6 243	6 243	6 272	6 592	6 915
Depreciation & asset impairment	31 979	31 574	32 073	31 574	31 574	31 574	31 574	35 280	37 080	38 896
Finance charges	697	618	253	50	50	50	50	11	11	12
Materials and bulk purchases	35 064	39 166	52 496	71 789	71 789	71 789	71 789	75 575	79 278	83 018
Transfers and grants	845	900	981	1 152	1 152	1 152	1 152	1 939	2 014	2 091
Other expenditure	160 762	193 060	215 184	132 775	139 230	139 230	139 230	203 381	202 357	207 466
Total Expenditure	309 346	354 371	398 916	356 843	369 412	369 412	369 412	452 427	463 929	481 689
Surplus/(Deficit)	130 505	102 304	215 333	40 646	93 368	93 368	93 368	28 397	7 057	7 403
Transfers recognised - capital	–	–	–	378 363	375 668	375 668	375 668	359 031	265 611	314 537
Contributions recognised - capital & contributed assets	–	–	–	48 572	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	130 505	102 304	215 333	467 581	469 036	469 036	469 036	387 428	272 668	321 940
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	130 505	102 304	215 333	467 581	469 036	469 036	469 036	387 428	272 668	321 940
Capital expenditure & funds sources										
Capital expenditure	1 167 616	1 463 068	1 492 545	426 935	429 730	429 730	429 730	387 428	272 668	321 940
Transfers recognised - capital	1 123 630	1 401 587	1 479 757	378 363	381 047	381 047	381 047	359 031	265 611	314 537
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	43 986	61 481	12 788	48 572	59 913	59 913	59 913	28 397	7 057	7 403
Total sources of capital funds	1 167 616	1 463 068	1 492 545	426 935	440 960	440 960	440 960	387 428	272 668	321 940
Financial position										
Total current assets	289 067	206 147	197 594	240 253	240 253	240 253	240 253	263 242	272 831	284 019
Total non current assets	1 168 929	1 296 390	1 496 160	1 923 095	1 924 550	1 924 550	1 924 550	2 312 791	2 586 009	2 908 498
Total current liabilities	88 864	157 731	135 950	135 950	135 950	135 950	135 950	77 454	69 993	62 460
Total non current liabilities	3 153	1 362	–	–	–	–	–	–	–	–
Community wealth/Equity	1 365 979	1 343 444	1 557 804	2 027 399	2 028 854	2 028 854	2 028 854	2 498 579	2 788 847	3 130 057
Cash flows										
Net cash from (used) operating	196 602	155 853	219 977	502 381	503 836	503 836	503 836	287 526	236 115	304 672
Net cash from (used) investing	(124 969)	(157 685)	(230 977)	(426 935)	(428 390)	(428 390)	(428 390)	(388 190)	(273 168)	(322 440)
Net cash from (used) financing	(1 087)	(1 720)	(3 001)	–	–	–	–	(43)	(43)	(43)
Cash/cash equivalents at the year end	148 170	144 618	130 617	259 779	259 779	259 779	259 779	159 072	121 976	104 165
Cash backing/surplus reconciliation										
Cash and investments available	269 179	144 618	130 551	166 444	166 444	166 444	166 444	217 246	228 325	239 513
Application of cash and investments	(299 899)	(81 264)	(147 622)	65 341	73 725	73 725	73 725	69 793	61 169	54 068
Balance - surplus (shortfall)	569 077	225 882	278 173	101 103	92 719	92 719	92 719	147 452	167 156	185 445
Asset management										
Asset register summary (WDV)	1 167 881	1 293 875	1 492 805	1 919 740	1 921 195	1 921 195	2 308 674	2 308 674	2 581 392	2 903 381
Depreciation & asset impairment	31 979	31 574	32 073	31 574	31 574	31 574	35 280	35 280	37 080	38 896
Renewal of Existing Assets	1 167 616	–	14 678	15 000	15 000	15 000	15 000	15 825	16 632	17 447
Repairs and Maintenance	26 128	27 837	21 793	25 646	26 146	26 146	51 741	51 741	50 323	50 205
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	27	27	29	30
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	54	29	48	48	48	57	57	72	69
Sanitation/sewerage:	–	70	64	53	53	53	57	57	54	52
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

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

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
Governance and administration		174 767	215 744	295 101	420 760	432 322	432 322	431 958	424 756	443 192
Executive and council		3 974	3 205	–	31 574	31 574	31 574	35 280	37 080	38 896
Budget and treasury office		170 793	212 539	280 371	369 186	380 527	380 527	396 678	387 676	404 296
Corporate services		–	–	14 730	20 000	20 222	20 222	–	–	–
Community and public safety		15 322	11 188	16 439	1 561	8 061	8 061	4 108	4 346	4 563
Community and social services		15 322	11 188	16 439	1 561	8 061	8 061	4 108	4 346	4 563
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		1 870	2 410	3 517	3 176	4 126	4 126	2 756	3 101	3 184
Planning and development		1 870	2 410	3 517	3 176	4 126	4 126	2 756	3 101	3 184
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		247 891	227 333	299 193	398 927	393 939	393 939	401 033	304 394	352 690
Electricity		–	–	–	–	–	–	–	–	–
Water		242 133	203 647	242 483	398 434	393 446	393 446	400 514	303 848	352 117
Waste water management		5 758	23 686	56 710	492	492	492	520	546	573
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	439 851	456 675	614 249	824 424	838 448	838 448	839 855	736 597	803 629
Expenditure - Standard										
Governance and administration		93 282	102 545	120 243	124 768	127 831	127 831	166 850	173 069	181 208
Executive and council		78 972	84 290	57 723	65 098	66 648	66 648	87 981	92 130	96 320
Budget and treasury office		14 310	18 254	62 519	24 908	25 109	25 109	30 174	31 713	33 267
Corporate services		–	–	–	34 762	36 074	36 074	48 695	49 226	51 621
Community and public safety		45 301	34 605	42 175	56 058	60 138	60 138	50 092	49 835	51 368
Community and social services		45 301	34 605	42 175	56 058	60 138	60 138	50 092	49 835	51 368
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		16 910	23 641	15 343	15 394	16 614	16 614	14 716	15 386	16 127
Planning and development		16 910	23 641	15 343	15 394	16 614	16 614	14 716	15 386	16 127
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		153 852	193 579	221 155	160 621	164 828	164 828	220 770	225 640	232 986
Electricity		–	–	–	–	–	–	–	–	–
Water		147 739	154 414	164 445	151 226	155 433	155 433	212 304	216 894	223 956
Waste water management		6 113	39 166	56 710	9 395	9 395	9 395	8 465	8 746	9 030
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	309 346	354 371	398 916	356 843	369 412	369 412	452 427	463 929	481 689
Surplus/(Deficit) for the year		130 505	102 304	215 333	467 581	469 036	469 036	387 428	272 668	321 940

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - COUNCIL		3 974	3 205	–	31 574	31 574	31 574	35 280	37 080	38 896
Vote 2 - CORPORATE SERVICES		–	–	–	20 000	20 222	20 222	–	–	–
Vote 3 - FINANCE		170 793	212 539	295 101	369 186	380 527	380 527	396 678	387 676	404 296
Vote 4 - PLANNING & WSA		1 870	2 410	3 517	3 176	4 126	4 126	2 756	3 101	3 184
Vote 5 - COMMUNITY DEVELOPMENT		15 322	11 188	16 439	1 561	8 061	8 061	4 108	4 346	4 563
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 7 - WATER DISTRIBUTION		242 133	203 647	242 483	398 434	393 446	393 446	400 514	303 848	352 117
Vote 8 - WATER PURIFICATION		–	–	–	492	492	492	–	–	–
Vote 9 - WASTE WATER		5 758	23 686	56 710	–	–	–	520	546	573
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	**439 851**	**456 675**	**614 249**	**824 424**	**838 448**	**838 448**	**839 855**	**736 597**	**803 629**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - COUNCIL		78 972	84 290	57 697	65 098	66 648	66 648	87 981	92 130	96 320
Vote 2 - CORPORATE SERVICES		824	–	–	34 762	36 074	36 074	48 695	49 226	51 621
Vote 3 - FINANCE		14 310	18 254	62 546	24 908	25 109	25 109	30 174	31 713	33 267
Vote 4 - PLANNING & WSA		16 910	23 641	15 343	15 394	16 614	16 614	14 716	15 386	16 127
Vote 5 - COMMUNITY DEVELOPMENT		45 301	34 605	42 175	56 058	60 138	60 138	50 092	49 835	51 368
Vote 6 - TECHNICAL SERVICES		–	–	–	15 727	15 727	15 727	13 614	11 216	11 765
Vote 7 - WATER DISTRIBUTION		6 113	154 414	164 445	55 126	59 333	59 333	99 224	103 178	107 253
Vote 8 - WATER PURIFICATION		–	–	–	80 374	80 374	80 374	99 467	102 499	104 937
Vote 9 - WASTE WATER		146 915	39 166	56 710	9 395	9 395	9 395	8 465	8 746	9 030
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	**309 346**	**354 371**	**398 916**	**356 843**	**369 412**	**369 412**	**452 427**	**463 929**	**481 689**
Surplus/(Deficit) for the year	2	**130 505**	**102 304**	**215 333**	**467 581**	**469 036**	**469 036**	**387 428**	**272 668**	**321 940**

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	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	12 209	16 239	20 609	24 952	24 952	24 952	24 952	26 324	27 666	29 022
Service charges - sanitation revenue	2	5 483	7 447	6 469	7 820	7 820	7 820	7 820	8 250	8 671	9 096
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other											
Rental of facilities and equipment		95	84	98					104	109	114
Interest earned - external investments		9 351	12 317	13 253	12 567	12 567	12 567	12 567	13 981	14 694	15 414
Interest earned - outstanding debtors		914	574	954							
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		410 015	418 603	569 632	272 633	278 012	278 012	278 012	292 472	308 003	326 586
Other revenue	2	1 586	1 411	3 208	79 517	139 430	139 430	139 430	139 693	111 842	108 859
Gains on disposal of PPE		197		27							
Total Revenue (excluding capital transfers and contributions)		439 851	456 675	614 249	397 489	462 780	462 780	462 780	480 824	470 986	489 092
Expenditure By Type											
Employee related costs	2	74 960	84 261	92 255	113 261	119 374	119 374	119 374	129 968	136 597	143 290
Remuneration of councillors		5 039	4 792	5 674	6 243	6 243	6 243	6 243	6 272	6 592	6 915
Debt impairment	3		14 996	6 500	3 226	3 226	3 226	3 226	3 404	3 577	3 753
Depreciation & asset impairment	2	31 979	31 574	32 073	31 574	31 574	31 574	31 574	35 280	37 080	38 896
Finance charges		697	618	251	50	50	50	50	11	11	12
Bulk purchases	2	35 064	39 166	52 496	71 789	71 789	71 789	71 789	75 575	79 278	83 018
Other materials	8										
Contracted services		3 707	4 344	5 982	8 735	8 735	8 735	8 735	62 040	61 147	61 559
Transfers and grants		845	900	981	1 152	1 152	1 152	1 152	1 939	2 014	2 091
Other expenditure	4, 5	157 056	173 719	202 702	120 813	127 269	127 269	127 269	137 938	137 633	142 155
Loss on disposal of PPE											
Total Expenditure		309 346	354 371	398 916	356 843	369 412	369 412	369 412	452 427	463 929	481 689
Surplus/(Deficit)		130 505	102 304	215 333	40 646	93 368	93 368	93 368	28 397	7 057	7 403
Transfers recognised - capital					378 363	375 668	375 668	375 668	359 031	265 611	314 537
Contributions recognised - capital	6	–	–	–	48 572	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		130 505	102 304	215 333	467 581	469 036	469 036	469 036	387 428	272 668	321 940
Taxation											
Surplus/(Deficit) after taxation		130 505	102 304	215 333	467 581	469 036	469 036	469 036	387 428	272 668	321 940
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		130 505	102 304	215 333	467 581	469 036	469 036	469 036	387 428	272 668	321 940
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		130 505	102 304	215 333	467 581	469 036	469 036	469 036	387 428	272 668	321 940

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	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
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 DISTRIBUTION		–	–	–	–	–	–	–	–	–	–
Vote 8 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–
Vote 9 - WASTE WATER		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 1 - COUNCIL		31 496	49 899	38 668	5 261	5 261	5 261	5 261	10 500	–	–
Vote 2 - CORPORATE SERVICES		2 174	–	2 174	20 884	24 884	24 884	24 884	6 433	981	1 029
Vote 3 - FINANCE		4 656	3 820	3 820	4 287	4 437	4 437	4 437	4 495	2 517	2 640
Vote 4 - PLANNING & WSA		3 878	3 789	3 789	5 010	5 010	5 010	5 010	1 934	2 167	2 217
Vote 5 - COMMUNITY DEVELOPMENT		1 745	3 973	1 799	29 609	29 609	29 609	29 609	2 624	2 664	2 797
Vote 6 - TECHNICAL SERVICES		37	37	12 788	356 587	353 892	353 892	353 892	358 038	264 340	313 257
Vote 7 - WATER DISTRIBUTION		1 123 630	1 401 550	1 429 507	4 517	4 517	4 517	4 517	3 155	–	–
Vote 8 - WATER PURIFICATION		–	–	–	780	780	780	780	250	–	–
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		1 167 616	1 463 068	1 492 545	426 935	428 390	428 390	428 390	387 428	272 668	321 940
Total Capital Expenditure - Vote		1 167 616	1 463 068	1 492 545	426 935	428 390	428 390	428 390	387 428	272 668	321 940
Capital Expenditure - Standard											
Governance and administration		38 152	53 719	42 488	30 432	34 582	34 582	34 582	21 428	3 497	3 669
Executive and council		31 496	49 899	38 668	5 261	5 261	5 261	5 261	10 500	–	–
Budget and treasury office		4 656	3 820	3 820	4 287	4 437	4 437	4 437	4 495	2 517	2 640
Corporate services					20 884	24 884	24 884	24 884	6 433	981	1 029
Community and public safety		3 919	3 973	3 973	29 609	36 109	36 109	36 109	2 624	2 664	2 797
Community and social services		1 732	1 787	1 787	29 609	36 109	36 109	36 109	2 624	2 664	2 797
Sport and recreation											
Public safety		2 174	2 174	2 174							
Housing											
Health		13	13	13							
Economic and environmental services		3 878	3 789	3 789	5 010	5 010	5 010	5 010	1 934	2 167	2 217
Planning and development		3 878	3 789	3 789	5 010	5 010	5 010	5 010	1 934	2 167	2 217
Road transport											
Environmental protection											
Trading services		1 123 630	1 401 550	1 429 507	361 884	354 029	354 029	354 029	361 443	264 340	313 257
Electricity											
Water		1 123 630	1 401 550	1 429 507	361 884	354 029	354 029	354 029	361 443	264 340	313 257
Waste water management											
Waste management											
Other		37	37	12 788							
Total Capital Expenditure - Standard	3	1 167 616	1 463 068	1 492 545	426 935	429 730	429 730	429 730	387 428	272 668	321 940
Funded by:											
National Government		1 123 630	1 401 587	1 429 507	358 363	341 863	341 863	341 863	356 562	262 994	311 789
Provincial Government				50 250	20 000	39 184	39 184	39 184	2 469	2 617	2 748
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	1 123 630	1 401 587	1 479 757	378 363	381 047	381 047	381 047	359 031	265 611	314 537
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		43 986	61 481	12 788	48 572	59 913	59 913	59 913	28 397	7 057	7 403
Total Capital Funding	7	1 167 616	1 463 068	1 492 545	426 935	440 960	440 960	440 960	387 428	272 668	321 940

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 Zuluand - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
Current assets											
Cash		148 170	5	5							
Call investment deposits	1	121 008	175 008	170 022	205 920	205 920	205 920	205 920	217 246	228 325	239 513
Consumer debtors	1	6 288	3 973	5 460	12 226	12 226	12 226	12 226	19 337	19 685	19 685
Other debtors		9 566	3 287	3 679	3 679	3 679	3 679	3 679	4 303	4 334	4 334
Current portion of long-term receivables		41	22 004	15 878	15 878	15 878	15 878	15 878	15 896	15 897	15 897
Inventory	2	3 993	1 870	2 550	2 550	2 550	2 550	2 550	6 460	4 590	4 590
Total current assets		289 067	206 147	197 594	240 253	240 253	240 253	240 253	263 242	272 831	284 019
Non current assets											
Long-term receivables		1 049	2 516	3 355	3 355	3 355	3 355	3 355	4 117	4 617	5 117
Investments									–	–	–
Investment property									–	–	–
Investment in Associate									–	–	–
Property, plant and equipment	3	1 167 616	1 293 664	1 492 545	1 919 480	1 920 935	1 920 935	1 920 935	2 308 363	2 581 031	2 902 971
Agricultural									–	–	–
Biological									–	–	–
Intangible		265	211	261	261	261	261	261	311	361	411
Other non-current assets											
Total non current assets		1 168 929	1 296 390	1 496 160	1 923 095	1 924 550	1 924 550	1 924 550	2 312 791	2 586 009	2 908 498
TOTAL ASSETS		1 457 996	1 502 536	1 693 754	2 163 348	2 164 803	2 164 803	2 164 803	2 576 033	2 858 840	3 192 517
LIABILITIES											
Current liabilities											
Bank overdraft	1		30 395	39 476	39 476	39 476	39 476	39 476	–	–	–
Borrowing	4	1 544	34 666	–	–	–	–	–	–	–	–
Consumer deposits		3 263	3 279	3 319	3 319	3 319	3 319	3 319	3 276	3 232	2 376
Trade and other payables	4	84 056	89 391	93 155	93 155	93 155	93 155	93 155	74 178	66 760	60 084
Provisions											
Total current liabilities		88 864	157 731	135 950	135 950	135 950	135 950	135 950	77 454	69 993	62 460
Non current liabilities											
Borrowing		3 153	1 362	–	–	–	–	–	–	–	–
Provisions		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		3 153	1 362	–	–	–	–	–	–	–	–
TOTAL LIABILITIES		92 017	159 093	135 950	135 950	135 950	135 950	135 950	77 454	69 993	62 460
NET ASSETS	5	1 365 979	1 343 444	1 557 804	2 027 399	2 028 854	2 028 854	2 028 854	2 498 579	2 788 847	3 130 057
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 365 979	1 343 444	1 557 804	2 027 399	2 028 854	2 028 854	2 028 854	2 498 579	2 788 847	3 130 057
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	1 365 979	1 343 444	1 557 804	2 027 399	2 028 854	2 028 854	2 028 854	2 498 579	2 788 847	3 130 057

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

5. ... assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		460 833	436 275	603 946	162 161	173 723	173 723	173 723	27 549	28 954	30 373
Government - operating	1				271 333	276 490	276 490	276 490	292 472	308 003	326 586
Government - capital	1				378 363	375 668	375 668	375 668	359 031	265 611	314 537
Interest		9 351	12 317	13 253	12 567	12 567	12 567	12 567	13 981	14 694	15 414
Dividends											
Payments											
Suppliers and employees		(272 886)	(292 121)	(396 968)	(320 841)	(333 410)	(333 410)	(333 410)	(403 557)	(379 122)	(380 136)
Finance charges		(697)	(618)	(253)	(50)	(50)	(50)	(50)	(11)	(11)	(12)
Transfers and Grants	1				(1 152)	(1 152)	(1 152)	(1 152)	(1 939)	(2 014)	(2 091)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**196 602**	**155 853**	**219 977**	**502 381**	**503 836**	**503 836**	**503 836**	**287 526**	**236 115**	**304 672**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				27					(762)	(500)	(500)
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(124 969)	(157 685)	(231 004)	(426 935)	(428 390)	(428 390)	(428 390)	(387 428)	(272 668)	(321 940)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(124 969)**	**(157 685)**	**(230 977)**	**(426 935)**	**(428 390)**	**(428 390)**	**(428 390)**	**(388 190)**	**(273 168)**	**(322 440)**
FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits				40					(43)	(43)	(43)
Payments											
Repayment of borrowing		(1 087)	(1 720)	(3 040)							
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 087)**	**(1 720)**	**(3 001)**	**–**	**–**	**–**	**–**	**(43)**	**(43)**	**(43)**
NET INCREASE/ (DECREASE) IN CASH HELD		**70 546**	**(3 552)**	**(14 000)**	**75 446**	**75 446**	**75 446**	**75 446**	**(100 707)**	**(37 096)**	**(17 811)**
Cash/cash equivalents at the year begin:	2	**77 624**	**148 170**	**144 618**	**184 333**	**184 333**	**184 333**	**184 333**	**259 779**	**159 072**	**121 976**
Cash/cash equivalents at the year end:	2	**148 170**	**144 618**	**130 617**	**259 779**	**259 779**	**259 779**	**259 779**	**159 072**	**121 976**	**104 165**

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	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	148 170	144 618	130 617	259 779	259 779	259 779	259 779	159 072	121 976	104 165
Other current investments > 90 days		121 009	0	(67)	(93 335)	(93 335)	(93 335)	(93 335)	58 174	106 350	135 348
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**269 179**	**144 618**	**130 551**	**166 444**	**166 444**	**166 444**	**166 444**	**217 246**	**228 325**	**239 513**
Application of cash and investments											
Unspent conditional transfers		6 297	11 439	10 735	10 735	10 735	10 735	10 735	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	(306 195)	(92 703)	(158 357)	54 606	62 990	62 990	62 990	69 793	61 169	54 068
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**(299 899)**	**(81 264)**	**(147 622)**	**65 341**	**73 725**	**73 725**	**73 725**	**69 793**	**61 169**	**54 068**
Surplus(shortfall)		569 077	225 882	278 173	101 103	92 719	92 719	92 719	147 452	167 156	185 445

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. *Council approval required for each reserve created and basis of cash backing of reserves*

Other working capital requirements										
Debtors	383 955	165 601	240 777	27 814	19 430	19 430	19 430	4 385	5 591	6 016
Creditors due	77 760	72 898	82 420	82 420	82 420	82 420	82 420	74 178	66 760	60 084
Total	306 195	92 703	158 357	(54 606)	(62 990)	(62 990)	(62 990)	(69 793)	(61 169)	(54 068)
Debtors collection assumptions										
Balance outstanding - debtors	16 903	9 776	12 494	19 260	19 260	19 260	19 260	27 757	28 636	29 136
Estimate of debtors collection rate	2272%	1694%	1927%	144%	101%	101%	101%	16%	20%	21%
Long term investments committed										
Balance (*Insert description, eg sinking fund*)										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement										
Self-insurance										
[illegible]lly generated funds	43 986	8 961	4 281	19 656	23 806	23 806	23 806	28 397	7 057	7 403
	43 986	8 961	4 281	19 656	23 806	23 806	23 806	28 397	7 057	7 403

DC26 Zululand - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CAPITAL EXPENDITURE										
Total New Assets	1	1 176 141	1 293 875	1 492 805	426 935	428 390	428 390	387 428	272 668	321 940
Infrastructure - Road transport		–	–	–	1 776	1 776	1 776	1 866	2 167	2 217
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1 123 630	1 247 714	1 430 465	356 587	347 392	347 392	354 696	260 827	309 572
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	20 000	20 000	20 000	–	–	–
Infrastructure		*1 123 630*	*1 247 714*	*1 430 465*	*378 363*	*369 168*	*369 168*	*356 562*	*262 994*	*311 789*
Community		–	–	–	–	6 500	6 500	2 469	2 617	2 748
Heritage assets		–	–	305	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	52 247	45 950	61 774	48 572	52 722	52 722	28 397	7 057	7 403
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		265	211	261	–	–	–	–	–	–
Total Renewal of Existing Assets	2	1 167 616	–	14 678	15 000	15 000	15 000	15 825	16 632	17 447
Infrastructure - Road transport		–	–	–	4 000	4 000	4 000	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1 123 630	–	14 678	6 000	6 000	6 000	–	–	–
Infrastructure - Sanitation		–	–	–	5 000	5 000	5 000	–	–	–
Infrastructure - Other		–	–	–	–	–	–	15 825	16 632	17 447
Infrastructure		*1 123 630*	–	*14 678*	*15 000*	*15 000*	*15 000*	*15 825*	*16 632*	*17 447*
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	43 986	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	–	5 776	5 776	5 776	1 866	2 167	2 217
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		2 247 260	1 247 714	1 445 143	362 587	353 392	353 392	354 696	260 827	309 572
Infrastructure - Sanitation		–	–	–	5 000	5 000	5 000	–	–	–
Infrastructure - Other		–	–	–	20 000	20 000	20 000	15 825	16 632	17 447
Infrastructure		*2 247 260*	*1 247 714*	*1 445 143*	*393 363*	*384 168*	*384 168*	*372 387*	*279 626*	*329 236*
Community		–	–	–	–	6 500	6 500	2 469	2 617	2 748
Heritage assets		–	–	305	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		96 233	45 950	61 774	48 572	52 722	52 722	28 397	7 057	7 403
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		265	211	261	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	2 343 757	1 293 875	1 507 483	441 935	443 390	443 390	403 253	289 300	339 387
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport					5 776	5 776	5 776	1 866	2 167	2 217
Infrastructure - Electricity										
Infrastructure - Water		1 167 616	1 293 664	1 025 243	1 839 826	1 837 131	1 837 131	2 275 631	2 569 190	2 890 603
Infrastructure - Sanitation				405 222	5 000	5 000	5 000			
Infrastructure - Other					20 000	20 000	20 000			
Infrastructure		*1 167 616*	*1 293 664*	*1 430 465*	*1 870 602*	*1 867 907*	*1 867 907*	*2 277 497*	*2 571 357*	*2 892 820*
Community								2 469	2 617	2 748
Heritage assets				305	305	305	305			
Investment properties		–	–	–	–	–	–	–	–	–
Other assets				61 774	48 572	52 722	52 722	28 397	7 057	7 403
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		265	211	261	261	261	261	311	361	411
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 167 881	1 293 875	1 492 805	1 919 740	1 921 195	1 921 195	2 308 674	2 581 392	2 903 381
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		31 979	31 574	32 073	31 574	31 574	31 574	35 280	37 080	38 896
Repairs and Maintenance by Asset Class	3	26 128	27 837	21 793	25 646	26 146	26 146	51 741	50 323	50 205
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		23 240	23 280	17 553	20 436	20 436	20 436	46 083	46 392	46 081
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		*23 240*	*23 280*	*17 553*	*20 436*	*20 436*	*20 436*	*46 083*	*46 392*	*46 081*
Community		587	1 715	130	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	2 301	2 842	4 109	5 210	5 710	5 710	5 658	3 931	4 124
TOTAL EXPENDITURE OTHER ITEMS		58 108	59 411	53 865	57 220	57 720	57 720	87 022	87 403	89 101
Renewal of Existing Assets as % of total capex		49.8%	0.0%	1.0%	3.4%	3.4%	3.4%	3.9%	5.7%	5.1%
Renewal of Existing Assets as % of deprecn"		3851.1%	0.0%	45.8%	47.5%	47.5%	47.5%	44.9%	44.9%	44.0%
R&M as a % of PPE		2.2%	2.2%	1.5%	1.3%	1.4%	1.4%	2.2%	1.9%	1.7%
Renewal and R&M as a % of PPE		102.0%	2.0%	2.0%	2.0%	2.0%	2.0%	3.0%	3.0%	2.0%

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	2009/10 Outcome	2010/11 Outcome	2011/12 Outcome	Current Year 2012/13 Original Budget	Current Year 2012/13 Adjusted Budget	Current Year 2012/13 Full Year Forecast	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling		39	39	39	39	39	39	31 597	33 092	34 292
Piped water inside yard (but not in dwelling)		29	32	34	34	34	34	42 573	43 873	44 823
Using public tap (at least min service level)	2	16	19	23	22	22	22	27 125	28 925	30 425
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		83 286	89 584	96 000	94 477	94 477	94 477	101 295	105 890	109 540
Using public tap (< min service level)	3		22 000	29 108	20	20	20	17 853	18 389	18 849
Other water supply (< min service level)	4									
No water supply			32 000		29	29	29	38 706	53 459	49 809
Below Minimum Service Level sub-total		–	54 000	29 108	48 102	48 102	48 102	56 559	71 848	68 658
Total number of households	5	83 286	143 584	125 108	142 579	142 579	142 579	157 854	177 738	178 198
Sanitation/sewerage:										
Flush toilet (connected to sewerage)			38	38	38	38	38	30 258	31 753	32 953
Flush toilet (with septic tank)			1	1	1	1	1	1 364	1 419	1 569
Chemical toilet										
Pit toilet (ventilated)			34	40	51	51	51	69 475	71 975	73 825
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		–	73 133	79 000	89 919	89 919	89 919	101 097	105 147	108 347
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions			70	64 000	53 000	53 000	53 000	56 757	54 257	52 407
Below Minimum Service Level sub-total		–	70 000	64 000	53 000	53 000	53 000	56 757	54 257	52 407
Total number of households	5	–	143 133	143 000	142 919	142 919	142 919	157 854	159 404	160 754
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)		83 286	89 584	96	94	94	94	101 295	105 890	109 540
Sanitation (free minimum level service)			34 000	40	51	51	51	69 475	71 975	73 825
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)								27	29	30
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)		–	–	–	–	–	–	27	29	30
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	2009/10 Audited Outcome	2010/11 Audited Outcome	2011/12 Audited Outcome	Current Year 2012/13 Original Budget	Current Year 2012/13 Adjusted Budget	Current Year 2012/13 Full Year Forecast	Current Year 2012/13 Pre-audit outcome	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
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		12 [illegible]	18 [illegible]	20 [illegible]	24 863	24 863	24 862	24 852	[illegible]	27 [illegible]	29 822
less Revenue Foregone											
Net Service charges - water revenue		12 [illegible]	18 [illegible]	20 [illegible]	24 863	24 862	24 862	24 862	[illegible]	27 [illegible]	29 822
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		6 463	7 443	6 [illegible]	7 820	7 820	7 820	7 820	[illegible]	8 621	9 096
less Revenue Foregone											
Net Service charges - sanitation revenue		6 463	7 443	6 [illegible]	7 820	7 820	7 820	7 820	[illegible]	8 621	9 096
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	31 574	31 574	31 574	35 280	37 080	38 896
Accumulated Surplus		1 [illegible]	1 411	3 [illegible]	47 943	107 856	107 856	107 856	104 413	74 763	69 963
Total 'Other' Revenue	1	1 [illegible]	1 411	3 [illegible]	79 [illegible]	139 430	139 430	139 430	[illegible]	111 842	108 859
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	58 273	58 909	65 527	75 343	81 467	81 407	81 497	79 395	83 445	87 533
Pension and UIF Contributions		10 503	9 312	7 950	24 370	24 370	24 370	24 370	25 420	26 718	28 025
Medical Aid Contributions		5 031	3 222	3 787	3 409	3 409	3 409	3 409	5 050	5 308	5 568
Overtime		497	2 303	3 196							
Performance Bonus		2 850	5 563						5 606	5 892	6 181
Motor Vehicle Allowance				5 666	7 046	7 046	7 046	7 046	6 878	7 230	7 584
Cellphone Allowance			409	462	805	605	605	605	507	533	560
Housing Allowances			3 453	563	516	516	516	518	653	686	720
Other benefits and allowances				4 790	1 931	1 931	1 931	1 931	6 457	6 787	7 119
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	4										
sub-total	5	74 [illegible]	84 [illegible]	[illegible]	113 [illegible]	118 374	118 374	118 374	[illegible]	[illegible]	143 290
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	74 [illegible]	84 [illegible]	[illegible]	113 [illegible]	118 374	118 374	118 374	[illegible]	[illegible]	143 290
Contributions recognised - capital											
List contributions by contract					48 572						
Total Contributions recognised - capital		–	–	–	48 572	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		31 979	31 574	32 073	31 574	31 574	31 574	31 574	35 280	37 080	38 896
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	31 979	31 574	32 073	31 574	31 574	31 574	31 574	35 280	37 080	38 896
Bulk purchases											
Electricity Bulk Purchases		11 245	17 267	24 414	28 451	28 451	28 451	28 451	30 015	31 546	33 092
Water Bulk Purchases		23 818	21 [illegible]	28 042	43 338	43 338	43 338	43 338	45 559	47 732	49 926
Total bulk purchases	1	[illegible]	[illegible]	[illegible]	71 [illegible]	71 [illegible]	71 [illegible]	71 [illegible]	[illegible]	[illegible]	[illegible]
Transfers and grants											
Cash transfers and grants		845	[illegible]	[illegible]	1 152	1 152	1 152	1 152	1 936	2 014	2 091
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	845	[illegible]	[illegible]	1 152	1 152	1 152	1 152	1 936	2 014	2 091
Contracted services											
CLEANING SERVICES			1 [illegible]	[illegible]	2 111	[illegible]	2 111	2 111	2 238	2 350	2 465
SECURITY SERVICES			2 [illegible]	[illegible]	6 112	[illegible]	6 112	6 112	7 342	7 717	8 095
METER READING SERVICES			877	[illegible]	500	[illegible]	500	500	528	554	582
PEST CONTROL					12	[illegible]	12	12	12	13	13
PROFESSIONAL SERVICES									51 921	50 512	50 403
REPAIRS AND MAITANANCE											
sub-total	1	–	4 [illegible]	5 [illegible]	8 [illegible]	8 [illegible]	8 [illegible]	8 [illegible]	[illegible]	[illegible]	[illegible]
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other		3 [illegible]									
Total contracted services		3 [illegible]	4 [illegible]	5 [illegible]	8 [illegible]	8 [illegible]	8 [illegible]	8 [illegible]	[illegible]	[illegible]	[illegible]
Other Expenditure By Type											
Collection costs				[illegible]	[illegible]	[illegible]	1 211	1 211	1 317	1 384	1 452
Contributions to 'other' provisions											
Consultant fees		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1 232	1 232	2 243	2 358	2 473
Audit fees		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41 987	41 987	45 547	42 686	44 587
General expenses	3	[illegible]									
List Other Expenditure by Type					[illegible]	[illegible]	960	960	1 061	1 115	1 153
Printing & stationery									3 342	3 513	3 685
Water Loss Strategy					[illegible]	[illegible]	8 000	8 000	8 000	8 000	8 000
Unallocated projects					[illegible]	[illegible]	20 000	20 000	20 000	20 000	20 000
Emergency water					[illegible]	[illegible]	7 500	7 500	6 000	6 000	6 000
Budget and IDP community participation					[illegible]				921	963	1 031
Water & Electricity									340	357	375
GIS project Management system operating/website maintenance & equipment					[illegible]	[illegible]	8 854	8 654	7 120	7 120	7 120
Widows & orphans LED & LED projects					[illegible]	[illegible]	3	3	2 882	3 029	3 178
Insurance & claims					[illegible]	[illegible]	352	352	3 184	3 343	3 512
Marketing & Publicity					[illegible]	[illegible]	1 512	1 512	1 595	1 676	1 759
PPE rental					[illegible]	[illegible]	7 852	7 852	8 126	8 543	8 961
Support services					[illegible]	[illegible]	1 287	1 287	1 693	1 780	1 867
Training					[illegible]	[illegible]	2 010	2 010	1 014	1 063	1 115
Sampling & analysis					[illegible]	[illegible]	5 022	5 022	8 073	6 305	6 614
PROFESSIONAL FEES					[illegible]	[illegible]	1 267	1 267	1 337	1 405	1 474
DISASTER PORTFOLIO PROJ					[illegible]	[illegible]	5 353	5 353	5 688	5 978	6 271
SUBSISTANCE AND TRAVELLING					[illegible]	[illegible]	1 750	1 750	2 000	2 102	2 205
POVERTY ALLEVIATION FUND					[illegible]	[illegible]	1 750	1 750	2 500	2 628	2 756
COMMUNITY DEVELOPMENT					[illegible]	[illegible]	667	667	704	741	778
PROJECT MANAGEMENT					[illegible]	[illegible]	8 700	8 700	5 250	5 518	5 788
OPERATION OF THE AIRPORT											
Total 'Other' Expenditure	1	157 056	173 119	[illegible]	[illegible]	[illegible]	137 [illegible]	137 259	137 938	137 633	142 156
by Expenditure Item	8										
Employee related costs											
Other materials									51 921	50 512	50 403
Contracted Services		26 128	27 837	21 793	25 646	26 146	26 146	26 146			
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	26 128	27 837	21 793	25 646	26 146	26 146	26 146	51 921	50 512	50 403

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 (under relevant items)

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 DISTRIBUTION	Vote 8 - WATER PURIFICATION	Vote 9 - WASTE WATER	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates																	–
Property rates - penalties & collection charges																	–
Service charges - electricity revenue																	–
Service charges - water revenue								26 324									26 324
Service charges - sanitation revenue								7 731		520							8 250
Service charges - refuse revenue																	–
Service charges - other																	–
Rental of facilities and equipment				104													104
Interest earned - external investments				13 881													13 881
Interest earned - outstanding debtors																	–
Dividends received																	–
Fines																	–
Licences and permits																	–
Agency services																	–
Other revenue		35 280		104 413													139 693
Transfers recognised - operational				278 180	890	1 639	11 763										292 472
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and contributions)		35 280	–	396 678	890	1 639	11 763	34 055	–	520	–	–	–	–	–	–	480 824
Expenditure By Type																	
Employee related costs		6 716	24 204	16 532	9 172	14 627	8 881	31 305	15 812	2 720							129 968
Remuneration of councillors		6 272															6 272
Debt impairment				3 404													3 404
Depreciation & asset impairment				35 280													35 280
Finance charges				11													11
Bulk purchases																	–
Other materials									72 324	3 251							75 575
Contracted services		2 786	8 533	844	39	396	14	38 165	10 283	979							62 040
Transfers and grants						430		1 509									1 939
Other expenditure		36 490	21 877	8 121	5 505	34 476	4 719	23 390	1 714	1 645							137 938
Loss on disposal of PPE																	–
Total Expenditure		52 265	54 614	64 192	14 716	49 928	13 614	94 369	100 134	8 595	–	–	–	–	–	–	452 427
Surplus/(Deficit)		(16 985)	(54 614)	332 486	(13 826)	(48 290)	(1 851)	(60 315)	(100 134)	(8 075)	–	–	–	–	–	–	28 397
Transfers recognised - capital					1 866	2 469	354 696										359 031
Contributions recognised - capital																	–
Contributed assets																	–
Surplus/(Deficit) after capital transfers & contributions		(16 985)	(54 614)	332 486	(11 960)	(45 820)	352 845	(60 315)	(100 134)	(8 075)	–	–	–	–	–	–	387 428

References

1. Departmental columns to be based on municipal organisation structure

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		121 008	175 008	170 022	205 920	205 920	205 920	205 920	217 246	228 325	239 513
Other current investments > 90 days											
Total Call investment deposits	2	121 008	175 008	170 022	205 920	205 920	205 920	205 920	217 246	228 325	239 513
Consumer debtors											
Consumer debtors		6 288	3 973	5 460	12 226	12 226	12 226	12 226	19 337	19 685	19 685
Less: Provision for debt impairment											
Total Consumer debtors	2	6 288	3 973	5 460	12 226	12 226	12 226	12 226	19 337	19 685	19 685
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision			14 996	6 500	9 726	9 726	9 726	9 726	3 404	3 577	3 753
Bad debts written off											
Balance at end of year		–	14 996	6 500	9 726	9 726	9 726	9 726	3 404	3 577	3 753
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 167 616	1 293 664	1 492 545	1 919 480	1 920 935	1 920 935	1 920 935	2 308 363	2 581 031	2 902 971
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	1 167 616	1 293 664	1 492 545	1 919 480	1 920 935	1 920 935	1 920 935	2 308 363	2 581 031	2 902 971
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)			33 166	–							
Current portion of long-term liabilities		1 544	1 500	–							
Total Current liabilities - Borrowing		1 544	34 666	–	–	–	–	–	–	–	–
Trade and other payables											
Trade and other creditors		77 760	72 898	82 420	82 420	82 420	82 420	82 420	74 178	66 760	60 084
Unspent conditional transfers		6 297	11 439	10 735	10 735	10 735	10 735	10 735			
VAT			5 054								
Total Trade and other payables	2	84 056	89 391	93 155	93 155	93 155	93 155	93 155	74 178	66 760	60 084
Non current liabilities - Borrowing	4										
Borrowing		2 755	1 255	–							
Finance leases (including PPP asset element)		398	107	–							
Total Non current liabilities - Borrowing		3 153	1 362	–	–	–	–	–	–	–	–
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		1 235 475	1 241 140	1 342 471	1 559 817	1 559 817	1 559 817	1 559 817	2 111 151	2 516 179	2 808 118
GRAP adjustments											
Restated balance		1 235 475	1 241 140	1 342 471	1 559 817	1 559 817	1 559 817	1 559 817	2 111 151	2 516 179	2 808 118
Surplus/(Deficit)		130 505	102 304	215 333	467 581	469 036	469 036	469 036	387 428	272 668	321 940
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	1 365 979	1 343 444	1 557 804	2 027 399	2 028 854	2 028 854	2 028 854	2 498 579	2 788 847	3 130 057
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 365 979	1 343 444	1 557 804	2 027 399	2 028 854	2 028 854	2 028 854	2 498 579	2 788 847	3 130 057

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Governance and administrati	To develop internal capacity to ensure effective and efficient service delivery			174 767	215 767	295 101	400 760	412 101	412 101	431 958	424 766	443 192
Community and public safety	To promote social development			17 192	11 188	16 439	1 561	1 561	1 561	1 639	1 729	1 815
Economic and environmenta	To promote economic development				2 410	3 517	1 400	2 572	2 572	890	934	967
Trading services	To facilitate the delivery of sustainable infrastructure and services			247 891	227 333	299 193	42 340	46 547	46 547	46 337	43 567	43 118
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	439 851	456 698	614 249	446 061	462 780	462 780	480 824	470 986	489 092

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Governance and administrati	To develop internal capacity to ensure effective and efficient service delivery			93 282	102 545	120 216	124 768	129 065	129 065	166 850	173 069	181 208
Community and public safety	To promote social development			62 212	34 605	42 175	56 058	58 904	58 904	50 092	49 835	51 368
Economic and environmenta	To promote economic development				23 641	15 343	15 394	16 614	16 614	14 716	15 386	16 127
Trading services	To facilitate the delivery of sustainable infrastructure and services			153 852	193 579	221 155	160 621	164 828	164 828	220 770	225 640	232 986
Allocations to other priorities												
Total Expenditure			1	309 346	354 371	398 689	356 843	369 412	369 412	452 427	463 929	481 689

References

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

DC26 Zululand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Governance and administrati	To develop internal capacity to ensure effective and efficient service delivery	A		36 152	53 719	42 488	30 432	34 582	34 582	21 428	3 497	3 669
Community and public safety	To promote social development	B		7 785	3 973	3 973	29 609	36 109	36 109	2 624	2 664	2 797
Economic and environmental	To promote economic development	C		13	3 789	3 789	5 010	5 010	5 010	1 934	2 167	2 217
Trading services	To facilitate the delivery of sustainable infrastructure and services	D		1 123 667	1 401 574	1 440 121	361 884	352 689	352 689	361 443	264 340	313 257
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	1 167 616	1 463 056	1 490 371	426 935	428 390	428 390	387 428	272 668	321 940

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	2009/10 Audited Outcome	2010/11 Audited Outcome	2011/12 Audited Outcome	Current Year 2012/13 Original Budget	Current Year 2012/13 Adjusted Budget	Current Year 2012/13 Full Year Forecast	Current Year 2012/13 Pre-audit outcome	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14	2013/14 Medium Term Revenue & Expenditure Framework Budget Year +1 2014/15	2013/14 Medium Term Revenue & Expenditure Framework Budget Year +2 2015/16
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.6%	0.7%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.0%	6.1%	7.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants 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	3.3	1.3	1.5	1.8	1.8	1.8	1.8	3.4	3.9	4.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.3	1.3	1.5	1.8	1.8	1.8	1.8	3.4	3.9	4.5
Liquidity Ratio	Monetary Assets/Current Liabilities	3.0	1.1	1.3	1.5	1.5	1.5	1.5	2.8	3.3	3.8
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		2271.5%	1693.9%	1927.2%	144.4%	100.9%	100.9%	100.9%	15.4%	19.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			2271.5%	1693.9%	1927.2%	144.4%	100.9%	100.9%	100.9%	15.8%	19.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	3.9%	7.0%	4.6%	6.6%	7.6%	7.6%	7.6%	9.1%	9.5%	9.2%
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		52.5%	50.4%	63.1%	31.7%	31.7%	31.7%	31.7%	46.6%	54.7%	57.7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	17.0%	18.5%	15.0%	28.5%	25.8%	25.8%	25.8%	27.0%	29.0%	29.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	19.2%	19.5%	15.9%	30.1%	27.4%	27.4%		28.3%	30.4%	30.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.9%	6.1%	3.5%	6.5%	5.6%	5.6%		10.8%	10.7%	10.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.4%	7.0%	5.3%	6.0%	6.8%	6.8%	6.8%	7.3%	7.9%	8.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	2.1	2.3	3.6	9.9	9.9	9.9	13.2	12.8	10.6	10.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	89.4%	123.1%	92.1%	97.0%	97.0%	97.0%	97.0%	114.0%	109.5%	104.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.6	8.0	6.5	12.3	11.9	11.9	11.9	5.7	4.3	3.5

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	2009/10 Outcome	2010/11 Outcome	2011/12 Outcome	Current Year 2012/13 Original Budget	2013/14 Medium Term Revenue Framework Outcome	2013/14 Medium Term Revenue Framework Outcome
Demographics											
Population		Census 2011	[illegible]	780	[illegible]	801	804	804	804	884	[illegible]
Females aged 5 - 14		Census 2011	–	–	–	–	–	–	–		
Males aged 5 - 14		Census 2011	–	–	–	–	–	–	–		
Females aged 15 - 34		Census 2011	–	–	–	–	–	–	–		
Males aged 15 - 34		Census 2011	–	–	–	–	–	–	–		
Unemployment		Census 2011	[illegible]	103	–	–	58	–	–		
Monthly household income (no. of households)	1, 12										
No income		Census 2011	–	–	–	–	–	–	–	332 224	
R1 - R1 600		Census 2011	–	–	–	–	–	–	–	364 853	
R1 601 - R3 200		Census 2011	–	–	–	–	–	–	–	18 346	
R3 201 - R6 400		Census 2011	–	–	–	–	–	–	–	11 406	
R6 401 - R12 800		Census 2011	–	–	–	–	–	–	–	11 792	
R12 801 - R25 600		Census 2011	–	–	–	–	–	–	–	6 767	
R25 601 - R51 200		Census 2011	–	–	–	–	–	–	–	1 962	
R52 201 - R102 400		Census 2011	–	–	–	–	–	–	–	243	
R102 401 - R204 800		Census 2011	–	–	–	–	–	–	–	298	
R204 801 - R409 600		Census 2011	–	–	–	–	–	–	–	274	
R409 601 - R819 200		Census 2011	–	–	–	–	–	–	–		
> R819 200		Census 2011	–	–	–	–	–	–	–		
Poverty profiles (no. of households)											
< R2 060 per household per month	13		-	-	-					136681 00	
Insert description	2										
Household/demographics (000)											
Number of people in municipal area		ZULULAND DM GIS 2011	104 110	141 192	142 543	142 543	157 748	157 748	157 748	174	191
Number of poor people in municipal area		Census 2011				–	–				
Number of households in municipal area		ZULULAND DM GIS 2011				–	–				
Number of poor households in municipal area		Census 2011				–	–				
Definition of poor household (R per month)		<R800/month									
Housing statistics	3										
Formal		ZULULAND DM GIS 2011	-	-	-	-	-	-	-	30 756	
Informal		ZULULAND DM GIS 2011	-	-	-	-	-	-	-	127 098	
Total number of households			-	-	-	-	-	-	-	157 854	
Dwellings provided by municipality	4										
Dwellings provided by province/s											
Dwellings provided by private sector	5										
Total new housing dwellings			-	-	-	-	-	-	-	-	-
Economic	6										
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates	7										
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

Detail on the provision of municipal services for A10

Total municipal services	Ref		2009/10 Outcome	2010/11 Outcome	2011/12 Outcome	Current Year 2012/13 Original Budget	Current Year 2012/13 Adjusted Budget	Current Year 2012/13 Full Year Forecast	2013/14 Medium Term Revenue Framework Budget Year 2013/14	2013/14 Medium Term Revenue Framework Budget Year +1 2014/15
		Household service targets (000)								
		Water:								
		Piped water inside dwelling	38 584	38 584		38 620	38 620	38 620	[illegible]	33 092
		Piped water inside yard (but not in dwelling)	29 152	32 000		33 836	33 836	33 836	[illegible]	43 873

DC26 Zululand Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10 Audited Outcome	2010/11 Audited Outcome	2011/12 Audited Outcome	Current Year 2012/13 Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	146 179	144 [illegible]	130 617	[illegible] 779	259 779	[illegible] 779	256 779	150 072	121 [illegible]	134 165
Cash + investments at the yr end less applications - R'000	18(1)b	2	[illegible] 077	225 [illegible]	278 177	101 103	92 719	92 719	92 719	147 482	167 [illegible]	185 445
Cash year end/monthly employee/supplier payments	18(1)b	3	6.8	8.9	6.5	13.3	11.8	11.9	11.5	5.7	4.9	3.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	138 [illegible]	102 [illegible]	215 333	487 981	469 004	[illegible]	469 036	387 4[illegible]	272 [illegible]	321 940
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	27.0%	8.3%	15.0%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	2271.9%	[illegible]	1027.2%	144.4%	100.0%	100.0%	100.0%	15.0%	16.5%	20.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	53.1%	23.0%	9.0%	0.0%	0.0%	9.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	[illegible]	10.0%	19.9%	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.	84.7%	(14.5%)	27.0%	0.0%	0.0%	0.0%	24.4%	1.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	138.0%	33.4%	0.0%	0.0%	0.0%	0.0%	22.7%	12.1%	[illegible]
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.2%	3.2%	1.9%	1.3%	1.4%	1.4%	3.7%	2.2%	1.9%	1.7%
Asset renewal % of capital budget	20(1)(vi)	14	[illegible]	0.0%	1.0%	3.9%	3.9%	3.9%	0.0%	4.1%	[illegible]	5.4%

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) - Sustaining service delivery protection

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			33.0%	14.7%	17.0%	0.0%	0.0%	0.0%	5.5%	5.1%	4.0%
% incr Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr 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%
% incr Service charges - water revenue	18(1)a			33.0%	28.0%	21.1%	0.0%	0.0%	0.0%	5.5%	5.1%	4.0%
% incr Service charges - sanitation revenue	18(1)a			35.0%	(13.1%)	20.0%	4.0%	0.0%	0.0%	5.5%	5.1%	4.0%
% incr 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%
% incr in Service charges - other	18(1)a			[illegible]	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		17 753	23 770	27 176	32 773	32 772	32 772	32 772	34 078	[illegible]	34 232
Service charges			17 [illegible]	23 [illegible]	27 [illegible]	32 772	32 772	32 772	32 772	34 574	[illegible]	38 118
Property rates			-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			12 [illegible]	[illegible]	[illegible]	24 [illegible]	24 [illegible]	24 [illegible]	24 952	[illegible]	27 [illegible]	29 022
Service charges - sanitation revenue			5 400	7 447	8 400	7 820	7 820	7 820	7 820	8 250	8 671	9 096
Service charges - refuse removal			-	-	-	-	-	-	-	-	-	-
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			[illegible]	[illegible]	[illegible]					[illegible]	[illegible]	114
Capital expenditure excluding capital grant funding			43 [illegible]	81 481	12 700	46 572	47 943	47 943	47 343	[illegible]	[illegible]	7 403
Cash receipts from ratepayers	18(1)a		[illegible]	438 275	[illegible]	[illegible]	173 723	173 723	173 723	27 640	[illegible]	30 373
Ratepayer & Other revenue	18(1)a		[illegible]	28 796	31 330	172 [illegible]	172 201	172 201	172 201	174 371	[illegible]	147 081
Change in consumer debtors (current and non-current)			10 100	14 [illegible]	(3 428)	[illegible]	[illegible]	5 766	5 766	8 510	579	500
Operating and Capital Grant Revenue	18(1)a		418 [illegible]	418 [illegible]	[illegible]	[illegible]	[illegible]	653 [illegible]	653 680	661 [illegible]	573 014	641 123
Capital expenditure - total	20(1)(vi)		1 167 816	1 483 [illegible]	1 482 646	428 [illegible]	428 [illegible]	428 [illegible]	428 390	387 428	272 [illegible]	321 940
Capital expenditure - renewal	20(1)(vi)		1 167 816	-	14 678	15 [illegible]	15 [illegible]	15 000		15 025	[illegible]	17 447
Supporting benchmarks												
Growth guideline maximum			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	[illegible]	5.4%
DoRA operating grants total MFY										290 833	[illegible]	324 771
DoRA capital grants total MFY										355 922	[illegible]	[illegible]
Provincial operating grants										1 839	[illegible]	1 815
Provincial capital grants										3 108	[illegible]	2 748
District Municipality grants												
Total gazetted/advised national, provincial and district grants										661 [illegible]	573 014	641 123
Average annual collection rate (arrears inclusive)												

	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
DoRA operating			
Equitable Share	276 930	[illegible]	317 554
Finance Management Grant	1 250	1 250	1 250
Municipal Systems Improvement Grant	890	934	967
Water Services Operating Subsidy Grant	8 821	7 230	5 000
	287 891	[illegible] 274	[illegible]
DoRA capital			
Municipal Infrastructure Grant	261 546	221 [illegible]	232 [illegible]
Regional Bulk Infrastructure Grant	55 341		
Rural Roads Assets Management Grant	1 [illegible]	2 [illegible]	2 [illegible]
Municipal Water Infrastructure Grant	37 470	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]

Description	Ref	2009/10	2010/11	2011/12	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Trend											
Change in consumer debtors (current and non-current)		[illegible]	14 [illegible]	(3 428)	[illegible]	[illegible]	[illegible]	[illegible]	-	-	-
Total Operating Revenue		[illegible] 851	[illegible] 675	814 249	[illegible]	[illegible]	[illegible]	[illegible]	480 824	[illegible]	[illegible]
Total Operating Expenditure		[illegible]	354 371	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	452 427	[illegible]	[illegible]
Operating Performance Surplus/(Deficit)		[illegible]	102 304	215 333	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7 087	7 403
Cash and Cash Equivalents (30 June 2012)									[illegible]		
Revenue											
% Increase in Total Operating Revenue			3.0%	34.9%	(35.2%)	16.4%	0.0%	0.0%	3.0%	(2.2%)	[illegible]
% Increase in Property Rates Revenue			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
% Increase in Electricity Revenue			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
% Increase in Property Rates & Services Charges			33.0%	14.0%	21.0%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenditure											
% Increase in Total Operating Expenditure			14.0%	12.0%	(10.5%)	3.0%	[illegible]	[illegible]	[illegible]	[illegible]	3.0%
% Increase in Employee Costs			13.4%	[illegible]	22.0%	[illegible]	[illegible]	[illegible]	[illegible]	5.7%	[illegible]
% Increase in Electricity Bulk Purchases			53.0%	41.4%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5.7%	[illegible]
Average Cost Per Budgeted Employee Position (Remuneration)				[illegible]	[illegible]				[illegible]		
Average Cost Per Councillor (Remuneration)				[illegible]	[illegible]				[illegible]		
R&M % of PPE		[illegible]	3.2%	1.9%	1.3%	1.4%	1.4%		[illegible]	[illegible]	1.7%
Asset Renewal and R&M as a % of PPE		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Debt Impairment % of Total Billable Revenue		[illegible]	53.1%	23.0%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital Revenue											
Internally Funded & Other (R'000)		43 [illegible]	81 481	12 700	46 572	[illegible]	[illegible]	[illegible]	[illegible]	7 [illegible]	7 403
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		1 123 630	1 401 [illegible]	1 470 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Internally Generated funds % of Non Grant Funding		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Borrowing % of Non Grant Funding		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grant Funding % of Total Funding		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital Expenditure											
Total Capital Programme (R'000)		1 167 816	1 483 [illegible]	1 482 646	428 [illegible]	428 [illegible]	428 [illegible]	428 [illegible]	387 428	272 [illegible]	321 940
Asset Renewal		1 167 816	-	14 678	15 [illegible]	15 [illegible]	15 [illegible]	15 [illegible]	15 025	[illegible]	17 447
Asset Renewal % of Total Capital Expenditure		[illegible]	0.0%	1.0%	3.9%	3.4%	3.4%	3.4%	4.1%	[illegible]	5.4%
Cash											
Cash Receipts % of Rate Payer & Other		2271.5%	[illegible]	1027.2%	144.4%	[illegible]	[illegible]	[illegible]	15.0%	[illegible]	20.0%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0	0
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating		0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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] 077	225 [illegible]	278 173	[illegible]	[illegible]	[illegible]	[illegible]	147 482	[illegible]	[illegible]
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		0.0%	[illegible]	[illegible]
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	[illegible]	[illegible]	0.0%	[illegible]	[illegible]		0.0%	[illegible]	[illegible]
High Level Outcome of Funding Compliance											
Total Operating Revenue		[illegible] 851	458 675	814 249	397 480	482 780	482 780	482 780	480 824	470 [illegible]	[illegible]
Total Operating Expenditure		[illegible]	354 371	[illegible]	356 843	389 412	389 412	389 412	452 427	463 [illegible]	481 [illegible]
Surplus/(Deficit) Budgeted Operating Statement		130 505	102 304	215 333	40 648	93 [illegible]	93 [illegible]	93 [illegible]	28 397	7 087	7 403
Surplus/(Deficit) Considering Reserves and Cash Backing		[illegible]	328 167	493 506	141 749	186 087	186 087	186 087	175 880	174 213	192 847
MTREF Funded (1) / Unfunded (0)	15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

DC26 Zululand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates *(rate in the Rand)*	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties			15 000	15 000	15 000	15 000	15 000	15 000	15 000
R15 000 threshhold rebate			-	-	-	-	-	-	-
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)			-	-	-		
Water usage - Block 1 (c/kl)		0-6 kl			4	4	4	5	5
Water usage - Block 2 (c/kl)		7-30kl			5	5	5	6	6
Water usage - Block 3 (c/kl)		31-40kl			8	7	7	8	8
Water usage - Block 4 (c/kl)		>40kl							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*		Basic 0-40 kl			46	49	49	51	54
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-

Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter *(c/kwh)*			-	-	-	-	-	-	-
Flat rate tariff - prepaid*(c/kwh)*			-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee			-	-	-	-	-	-	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such

2 Please provide detailed descriptions on Sheet SA13b

DC26 Zululand - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Exemptions, reductions and rebates *(Rands)*									
[insert lines as applicable]									
Water tariffs						–			
Water usage -0-6/kl			4	4	4	4	4	5	5
Water usage - 7-30/kl			5	5	5	5	5	6	6
Water usage - 31-40/kl			6	8	6	7	7	8	8
Water usage - >40kl			5	5	6	6	6	6	7
Commercial and Industrial			58	64	70	75	75	78	82
Unmetered					5	5	5	5	5
Other business and state									
Waste water tariffs			42	44	48	49	49	51	54
Volumetric charge - Basic 0-40kl								–	–
								–	–
Non Domestic, Commercial, High Density			42	44	48	49	49	51	54
Basic 0-40kl			2	2	2	2	2	2	2
Sewer excess >40kl of water consumption									
Electricity tariffs									
[insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Rand/cent											
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	4.62	4.85
Water: Consumption		100.00	100.00	100.00	116.09	116.09	116.09	–	116.09	122.01	127.99
Sanitation		42.00	42.00	42.00	48.76	48.76	48.76	–	48.76	51.25	53.76
Refuse removal											
Other											
sub-total		**146.40**	**146.40**	**146.40**	**169.25**	**169.25**	**169.25**	–	**169.25**	**177.88**	**186.60**
VAT on Services											
Total large household bill:		**146.40**	**146.40**	**146.40**	**169.25**	**169.25**	**169.25**	–	**169.25**	**177.88**	**186.60**
% increase/-decrease			–	–	15.6%	–	–		–	5.1%	4.9%
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	4.62	4.85
Water: Consumption		100.00	100.00	109.52	116.09	116.09	116.09	–	116.09	122.01	127.99
Sanitation		42.00	42.00	48.00	48.76	48.76	48.76	–	48.76	51.25	53.76
Refuse removal											
Other											
sub-total		**146.40**	**146.40**	**161.92**	**169.25**	**169.25**	**169.25**	–	**169.25**	**177.88**	**186.60**
VAT on Services											
Total small household bill:		**146.40**	**146.40**	**161.92**	**169.25**	**169.25**	**169.25**	–	**169.25**	**177.88**	**186.60**
% increase/-decrease			–	10.6%	4.5%	–	–		–	5.1%	4.9%
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 R thousand	Ref	2009/10 Audited Outcome	2010/11 Audited Outcome	2011/12 Audited Outcome	Current Year 2012/13 Original Budget	Current Year 2012/13 Adjusted Budget	Current Year 2012/13 Full Year Forecast	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14	2013/14 Medium Term Revenue & Expenditure Framework Budget Year +1 2014/15	2013/14 Medium Term Revenue & Expenditure Framework Budget Year +2 2015/16
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		121 008	175 008	170 022	205 920	205 920	205 920	217 246	228 325	239 513
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	121 008	175 008	170 022	205 920	205 920	205 920	217 246	228 325	239 513
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:		121 008	175 008	170 022	205 920	205 920	205 920	217 246	228 325	239 513

References

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

DC26 Zululand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		2 755	1 255	–	–	–	–	–	–	–
Local registered stock				–	–	–	–	–	–	–
Instalment Credit				–	–	–	–	–	–	–
Financial Leases			107	–	–	–	–	–	–	–
PPP liabilities				–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier				–	–	–	–	–	–	–
Marketable Bonds				–	–	–	–	–	–	–
Non-Marketable Bonds				–	–	–	–	–	–	–
Bankers Acceptances				–	–	–	–	–	–	–
Financial derivatives				–	–	–	–	–	–	–
Other Securities				–	–	–	–	–	–	–
Municipality sub-total	1	2 755	1 362	–	–	–	–	–	–	–
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	2 755	1 362	–	–	–	–	–	–	–

Unspent Borrowing - Categorised by type										
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 R thousand	Ref	2009/10 Audited Outcome	2010/11 Audited Outcome	2011/12 Audited Outcome	Current Year 2012/13 Original Budget	Current Year 2012/13 Adjusted Budget	Current Year 2012/13 Full Year Forecast	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14	2013/14 Medium Term Revenue & Expenditure Framework Budget Year +1 2014/15	2013/14 Medium Term Revenue & Expenditure Framework Budget Year +2 2015/16
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**160 532**	**201 691**	**237 820**	**270 672**	**274 879**	**274 879**	**290 833**	**306 274**	**324 771**
Local Government Equitable Share		159 047	198 671	234 326	258 854	258 854	258 854	276 930	296 860	317 554
Finance Management		750	1 000	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		735	750	1 000	1 000	1 000	1 000	890	934	967
Water Services Operating Subsidy					8 268	8 268	8 268	8 821	7 230	5 000
EPWP Incentive			1 270	1 244	1 000	5 207	5 207	2 942		
Water Services Operating Subsidy					300	300	300	–	–	–
Other transfers/grants [insert description]										
Provincial Government:		**222 956**	**12 843**	**5 175**	**1 961**	**3 133**	**3 133**	**1 639**	**1 729**	**1 815**
		222 656								
			1 360	2 517	–	950	950			
DEVELOPMENT PLANNING SHARED SERVICES					400	400	400			
DISTRICT GROWTH DEVELOPMENT SUMMIT			1 516	1 487	1 561	1 561	1 561	1 639	1 729	1 815
INDONSA GRANT			8 250							
Other transfers/grants [insert description]		300	1 717	1 171		222	222			
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	**383 488**	**214 534**	**242 995**	**272 633**	**278 012**	**278 012**	**292 472**	**308 003**	**326 586**
Capital Transfers and Grants										
National Government:		**217 065**	**203 755**	**297 857**	**358 363**	**349 168**	**349 168**	**355 922**	**262 994**	**311 789**
Municipal Infrastructure Grant (MIG)		182 645	164 112	227 100	275 487	275 487	275 487	261 545	221 622	230 566
Regional Bulk Infrastructure		34 043	31 629	56 977	81 100	64 600	64 600	55 341		
Rural Roads Assets Management Grants					1 776	1 776	1 776	1 866	2 167	2 217
Municipal Water Infrastructure Grant								37 170	39 205	79 006
Other capital transfers/grants [insert desc]		377	8 014	13 780		7 305	7 305			
Provincial Government:		–	–	**14 730**	**20 000**	**20 000**	**20 000**	**3 109**	**2 617**	**2 748**
Upgrading of airport				14 730	20 000	20 000	20 000			
Tourism Hub		492	313	14 050		6 500	6 500			
Infrastructure Sport Facilities								2 469	2 617	2 748
ACIP								640		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	**217 065**	**203 755**	**312 586**	**378 363**	**369 168**	**369 168**	**359 031**	**265 611**	**314 537**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**600 553**	**418 289**	**555 582**	**650 996**	**647 180**	**647 180**	**651 503**	**573 614**	**641 123**

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		–	201 691	237 820	270 672	274 879	274 879	290 833	306 274	324 771
Local Government Equitable Share			198 671	234 326	258 854	258 854	258 854	276 930	296 860	317 554
Finance Management			1 000	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement			750	1 000	1 000	1 000	1 000	890	934	967
Water Services Operating Subsidy					8 268	8 268	8 268	8 821	7 230	5 000
EPWP Incentive			1 270	1 244	1 000	5 207	5 207	2 942		
Water Services Operating Subsidy					300	300	300	–	–	–
Other transfers/grants [insert description]										
Provincial Government:		411 255	12 843	5 175	1 961	3 133	3 133	1 639	1 729	1 815
		411 255								
DEVELOPMENT PLANNING SHARED SERVICES			1 350	2 517	–	950	950			
DISTRICT GROWTH DEVELOPMENT SUMMIT					400	400	400			
INDONSA GRANT			1 516	1 487	1 561	1 561	1 561	1 639	1 729	1 815
			8 250							
Other transfers/grants [insert description]			1 717	1 171		222	222			
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		411 255	214 534	242 995	272 633	278 012	278 012	292 472	308 003	326 586
Capital expenditure of Transfers and Grants										
National Government:		216 688	203 755	297 857	358 363	349 168	349 168	355 922	262 994	311 789
Municipal Infrastructure Grant (MIG)		216 688	164 112	227 100	275 487	275 487	275 487	261 545	221 622	230 566
Regional Bulk Infrastructure			31 629	56 977	81 100	64 600	64 600	55 341		
Rural Roads Assets Management Grants					1 776	1 776	1 776	1 866	2 167	2 217
Municipal Water Infrastructure Grant								37 170	39 205	79 006
Other capital transfers/grants [insert desc]			8 014	13 780		7 305	7 305			
Provincial Government:		–	313	28 780	20 000	26 500	26 500	3 109	2 617	2 748
Upgrading of airport				14 730	20 000	20 000	20 000			
Tourism Hub			313	14 050		6 500	6 500			
Infrastructure Sport Facilities								2 469	2 617	2 748
ACIP								640		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		216 688	204 069	326 637	378 363	375 668	375 668	359 031	265 611	314 537
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		627 943	418 603	569 632	650 996	653 680	653 680	651 503	573 614	641 123

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		988								
Current year receipts		377 581	210 658	237 820	270 672	274 879	274 879	290 833	306 274	324 771
Conditions met - transferred to revenue		**378 569**	**210 658**	**237 820**	**270 672**	**274 879**	**274 879**	**290 833**	**306 274**	**324 771**
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		13 824	6 297	11 439						
Current year receipts		14 206	3 876	5 175	1 961	3 133	3 133	1 639	1 729	1 815
Conditions met - transferred to revenue		**28 030**	**(1 266)**	**7 567**	**1 961**	**3 133**	**3 133**	**1 639**	**1 729**	**1 815**
Conditions still to be met - transferred to liabilities			11 439	9 047						
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**	**209 392**	**245 387**	**272 633**	**278 012**	**278 012**	**292 472**	**308 003**	**326 586**
Total operating transfers and grants - CTBM	2	–	11 439	9 047	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		20 006								
Current year receipts		360 006	199 977	286 887	358 363	348 582	348 582	355 922	262 994	311 789
Conditions met - transferred to revenue		**380 012**	**199 977**	**285 199**	**358 363**	**348 582**	**348 582**	**355 922**	**262 994**	**311 789**
Conditions still to be met - transferred to liabilities				1 688						
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts			4 092	39 750	20 000	32 465	32 465	3 109	2 617	2 748
Conditions met - transferred to revenue		–	**4 092**	**39 750**	**20 000**	**32 465**	**32 465**	**3 109**	**2 617**	**2 748**
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**	**204 069**	**324 949**	**378 363**	**381 047**	**381 047**	**359 031**	**265 611**	**314 537**
Total **capital transfers and grants - CTBM**	2	–	–	1 688	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		**786 611**	**413 461**	**570 336**	**650 996**	**659 059**	**659 059**	**651 503**	**573 614**	**641 123**
TOTAL TRANSFERS AND GRANTS - CTBM		–	11 439	10 735	–	–	–	–	–	–

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	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Transfers to other municipalities											
WSP Grant - Abaqulusi	1	615	650	681	722	722	722	722	1 509	1 584	1 661
Tourism Grant		230	250								
Abaqulusi Municipality				50	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	50
Pongola Municipality				50	50	50	50	50	50	50	50
Ulundi Municipality				50	50	50	50	50	50	50	50
Route R66				50	60	60	60	60	60	60	60
Battlefields Route				50	60	60	60	60	60	60	60
Zululand Birding Route					60	60	60	60	60	60	60
Total Cash Transfers To Municipalities:		845	900	981	1 152	1 152	1 152	1 152	1 939	2 014	2 091
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	845	900	981	1 152	1 152	1 152	1 152	1 939	2 014	2 091
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	845	900	981	1 152	1 152	1 152	1 152	1 939	2 014	2 091

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 ensure 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 organisation (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 R thousand	Ref	2009/10 Audited Outcome	2010/11 Audited Outcome	2011/12 Audited Outcome	Current Year 2012/13 Original Budget	Current Year 2012/13 Adjusted Budget	Current Year 2012/13 Full Year Forecast	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 016	3 013	3 827	3 755	3 755	3 755	3 926	4 126	4 329
Pension and UIF Contributions		468	279	262	532	532	532	364	383	402
Medical Aid Contributions			76		57	57	57	41	43	45
Motor Vehicle Allowance			1 055		1 429	1 429	1 429	1 445	1 518	1 593
Cellphone Allowance			369		470	470	470	496	522	547
Housing Allowances										
Other benefits and allowances		1 555		1 585		1 000	1 000			
Sub Total - Councillors		5 039	4 792	5 674	6 243	7 243	7 243	6 272	6 592	6 915
% increase	4		(4.9%)	18.4%	10.0%	16.0%	(0.0%)	(13.4%)	5.1%	4.9%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 726	1 895	2 142	2 381	2 381	2 381	2 503	2 630	2 759
Pension and UIF Contributions				751	857	857	857	901	947	993
Medical Aid Contributions					112	112	112	223	234	246
Overtime									–	–
Performance Bonus		424	460		811	811	811	–	–	–
Motor Vehicle Allowance	3	2 853	1 398		1 593	1 593	1 593	1 490	1 566	1 643
Cellphone Allowance	3		52		49	49	49	44	47	49
Housing Allowances	3							–	–	–
Other benefits and allowances	3	596	1 848	3 900	1 308	1 358	1 358	851	895	939
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		5 599	5 653	6 792	7 112	7 162	7 162	6 012	6 319	6 629
% increase	4		4.5%	16.1%	4.7%	0.7%	–	(16.1%)	5.1%	4.9%
Other Municipal Staff										
Basic Salaries and Wages		50 868	53 147	63 386	72 191	77 355	77 355	78 893	80 814	84 774
Pension and UIF Contributions		10 080	7 427	13 118	21 058	21 058	21 058	24 518	25 769	27 032
Medical Aid Contributions			3 222		3 298	3 298	3 298	4 828	5 074	5 322
Overtime		2 660	2 303	3 198						
Performance Bonus								5 606	5 892	6 181
Motor Vehicle Allowance	3	4 435	4 165	2 097	5 453	5 453	5 453	5 389	5 664	5 941
Cellphone Allowance	3		393		429	429	429	463	487	511
Housing Allowances	3	493	499	563	605	605	605	653	686	720
Other benefits and allowances	3	5 405	7 253	3 101	3 115	4 065	4 065	5 606	5 892	6 181
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		73 940	78 408	85 463	106 149	112 283	112 283	123 956	130 278	136 662
% increase	4		6.0%	9.0%	24.2%	5.8%	–	10.4%	5.1%	4.9%
Total Parent Municipality		84 579	89 053	97 929	119 504	126 667	126 667	136 241	143 189	150 205
			5.3%	10.0%	22.0%	6.0%	–	7.6%	5.1%	4.9%
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		84 579	89 053	97 929	119 504	126 667	126 667	136 241	143 189	150 205
% increase	4		5.3%	10.0%	22.0%	6.0%	–	7.6%	5.1%	4.9%
TOTAL MANAGERS AND STAFF	5,7	79 540	84 261	92 255	113 261	119 425	119 425	129 968	136 597	143 290

References

1 Include 'Loans and advances' where applicable if any reportable amounts until phased 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 as the cost (full market value) to the municipality, as part of the relevant allowance

4 B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5 Must agree to the sub-total appearing on Table A1 (Employee costs)

6 Includes pension payments and employer contributions to medical aid

7 Correct as at 30 June

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		337 921	50 688	154 285			542 895
Chief Whip								–
Executive Mayor			140 258	21 039	66 125			227 422
Deputy Executive Mayor			5 953		14 380			20 333
Executive Committee			489 318	70 129	237 746			797 193
Total for all other councillors			2 952 700	263 314	1 468 500			4 684 514
Total Councillors	8	–	**3 926 149**	**405 170**	**1 941 037**			**6 272 356**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			577 530	268 199	480 827			1 326 556
Chief Finance Officer			385 020	191 195	362 106			938 321
Deputy City Manager - Planning			385 020	191 231	362 106			938 357
Deputy City Manager - Procurement & Infrastructure			385 020	191 195	362 106			938 321
Deputy City Manager - Health, Safety & Social Issues			385 020	191 195	362 106			938 321
Deputy City Manager - Corporate & Human Resources			385 020	191 195	356 218			932 433
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**2 502 630**	**1 224 210**	**2 285 469**	–		**6 012 309**
A Heading for Each Entity	6,7							
List each member of board by designation								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**6 428 779**	**1 629 380**	**4 226 506**	–		**12 284 685**

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*
10. *Correct as at 30 June*

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
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	35		35	35		
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	6		6		6	6		
Other Managers	7									
Professionals		610	422	188	698	598	100	785	608	170
Finance		56	51	5	54	46	8	62	46	16
Spatial/town planning		9	9		36	17	19	17	8	9
Information Technology										
Roads										
Electricity		418	244	174	432	396	36	534	419	115
Water		33	33		33	33		21	21	
Sanitation										
Refuse		94	85	9	143	106	37	151	114	30
Other										
Technicians		–	–	–	–	–	–	–	–	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	650	428	222	739	598	141	826	608	170
% increase					13.7%	39.7%	(36.5%)	11.8%	1.7%	20.6%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

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 fo 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 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates													–	–	–	–
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue		2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	26 324	27 666	29 022
Service charges - water revenue		688	688	688	688	688	688	688	688	688	688	688	688	8 250	8 671	9 096
Service charges - sanitation revenue													–	–	–	–
Service charges - refuse revenue													–	–	–	–
Service charges - other		9	9	9	9	9	9	9	9	9	9	9	9	104	109	114
Rental of facilities and equipment		1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	13 981	14 694	15 414
Interest earned - external investments													–	–	–	–
Interest earned - outstanding debtors													–	–	–	–
Dividends received													–	–	–	–
Fines													–	–	–	–
Licences and permits													–	–	–	–
Agency services		24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	292 472	308 003	326 586
Transfers recognised - operational		11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	139 693	111 842	108 859
Other revenue													–	–	–	–
Gains on disposal of PPE																
Total Revenue (excluding capital transfers and contribution		**40 069**	**40 069**	**40 069**	**40 069**	**40 069**	**40 069**	**40 069**	**40 069**	**40 069**	**40 069**	**40 069**	**40 069**	**480 824**	**470 986**	**489 092**
Expenditure By Type																
Employee related costs		10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	129 968	136 597	143 290
Remuneration of councillors		523	523	523	523	523	523	523	523	523	523	523	523	6 272	6 592	6 915
Debt impairment		284	284	284	284	284	284	284	284	284	284	284	284	3 404	3 577	3 753
Depreciation & asset impairment		2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	35 280	37 080	38 896
Finance charges		1	1	1	1	1	1	1	1	1	1	1	1	11	11	12
Bulk purchases		6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	75 575	79 278	83 018
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	62 040	61 147	61 559
Transfers and grants		162	162	162	162	162	162	162	162	162	162	162	162	1 939	2 014	2 091
Other expenditure		11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	137 938	137 633	142 155
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**37 702**	**37 702**	**37 702**	**37 702**	**37 702**	**37 702**	**37 702**	**37 702**	**37 702**	**37 702**	**37 702**	**37 702**	**452 427**	**463 929**	**481 689**
Surplus/(Deficit)		**2 366**	**2 366**	**2 366**	**2 366**	**2 366**	**2 366**	**2 366**	**2 366**	**2 366**	**2 366**	**2 366**	**2 366**	**28 397**	**7 057**	**7 403**
Transfers recognised - capital		29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	359 031	265 611	314 537
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**387 428**	**272 668**	**321 940**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**32 286**	**387 428**	**272 668**	**321 940**

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 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																
Vote 1 - COUNCIL		2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	35 280	37 080	38 896
Vote 2 - CORPORATE SERVICES													–	–	–	–
Vote 3 - FINANCE		33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	396 678	387 676	404 296
Vote 4 - PLANNING & WSA		230	230	230	230	230	230	230	230	230	230	230	230	2 756	3 101	3 184
Vote 5 - COMMUNITY DEVELOPMENT		342	342	342	342	342	342	342	342	342	342	342	342	4 108	4 346	4 563
Vote 6 - TECHNICAL SERVICES													–	–	–	–
Vote 7 - WATER DISTRIBUTION		33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	400 514	303 848	352 117
Vote 8 - WATER PURIFICATION													–	–	–	–
Vote 9 - WASTE WATER		43	43	43	43	43	43	43	43	43	43	43	43	520	546	573
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		69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	839 855	736 597	803 629
Expenditure by Vote to be appropriated																
Vote 1 - COUNCIL		7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	87 981	92 130	96 320
Vote 2 - CORPORATE SERVICES		4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	48 695	49 226	51 621
Vote 3 - FINANCE		2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	30 174	31 713	33 267
Vote 4 - PLANNING & WSA		1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	14 716	15 386	16 127
Vote 5 - COMMUNITY DEVELOPMENT		4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	50 092	49 835	51 368
Vote 6 - TECHNICAL SERVICES		1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	13 614	11 216	11 765
Vote 7 - WATER DISTRIBUTION		8 269	8 269	8 269	8 269	8 269	8 269	8 269	8 269	8 269	8 269	8 269	8 269	99 224	103 178	107 253
Vote 8 - WATER PURIFICATION		8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	99 467	102 499	104 937
Vote 9 - WASTE WATER		705	705	705	705	705	705	705	705	705	705	705	705	8 465	8 746	9 030
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		37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	452 427	463 929	481 689
Surplus/(Deficit) before assoc.		32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	387 428	272 668	321 940
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	387 428	272 668	321 940

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 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Revenue - Standard</u>																
Governance and administration		35 997	35 997	35 997	35 997	35 997	35 997	35 997	35 997	35 997	35 997	35 997	35 997	431 958	424 756	443 192
Executive and council		2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	35 280	37 080	38 896
Budget and treasury office		33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	396 678	387 676	404 296
Corporate services													–	–	–	–
Community and public safety		342	342	342	342	342	342	342	342	342	342	342	342	4 108	4 346	4 563
Community and social services		342	342	342	342	342	342	342	342	342	342	342	342	4 108	4 346	4 563
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		230	230	230	230	230	230	230	230	230	230	230	230	2 756	3 101	3 184
Planning and development		230	230	230	230	230	230	230	230	230	230	230	230	2 756	3 101	3 184
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		33 419	33 419	33 419	33 419	33 419	33 419	33 419	33 419	33 419	33 419	33 419	33 419	401 033	304 394	352 690
Electricity													–	–	–	–
Water		33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	33 376	400 514	303 848	352 117
Waste water management		43	43	43	43	43	43	43	43	43	43	43	43	520	546	573
Waste management													–	–	–	–
Other													–	–	–	–
Total Revenue - Standard		69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	69 988	839 855	736 597	803 629
<u>Expenditure - Standard</u>																
Governance and administration		13 904	13 904	13 904	13 904	13 904	13 904	13 904	13 904	13 904	13 904	13 904	13 904	166 850	173 069	181 208
Executive and council		7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 332	87 981	92 130	96 320
Budget and treasury office		2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	30 174	31 713	33 267
Corporate services		4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	48 695	49 226	51 621
Community and public safety		4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	50 092	49 835	51 368
Community and social services		4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 174	50 092	49 835	51 368
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	14 716	15 386	16 127
Planning and development		1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	14 716	15 386	16 127
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	220 770	225 640	232 986
Electricity													–	–	–	–
Water		17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	212 304	216 894	223 956
Waste water management		705	705	705	705	705	705	705	705	705	705	705	705	8 465	8 746	9 030
Waste management													–	–	–	–
Other													–	–	–	–
Total Expenditure - Standard		37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	452 427	483 929	481 689
Surplus/(Deficit) before assoc.		32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	387 428	272 668	321 940
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	387 428	272 668	321 940

<u>References</u>

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

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
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 DISTRIBUTION													–	–	–	–
Vote 8 - WATER PURIFICATION													–	–	–	–
Vote 9 - WASTE WATER													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 1 - COUNCIL		875	875	875	875	875	875	875	875	875	875	875	875	10 500	–	–
Vote 2 - CORPORATE SERVICES		536	536	536	536	536	536	536	536	536	536	536	536	6 433	981	1 029
Vote 3 - FINANCE		375	375	375	375	375	375	375	375	375	375	375	375	4 495	2 517	2 640
Vote 4 - PLANNING & WSA		161	161	161	161	161	161	161	161	161	161	161	161	1 934	2 167	2 217
Vote 5 - COMMUNITY DEVELOPMENT		219	219	219	219	219	219	219	219	219	219	219	219	2 624	2 664	2 797
Vote 6 - TECHNICAL SERVICES		29 837	29 837	29 837	29 837	29 837	29 837	29 837	29 837	29 837	29 837	29 837	29 837	358 038	264 340	313 257
Vote 7 - WATER DISTRIBUTION		263	263	263	263	263	263	263	263	263	263	263	263	3 155	–	–
Vote 8 - WATER PURIFICATION		21	21	21	21	21	21	21	21	21	21	21	21	250	–	–
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	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	387 428	272 668	321 940
Total Capital Expenditure	2	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	387 428	272 668	321 940

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	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
Governance and administration		1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	21 428	3 497	3 669
Executive and council		875	875	875	875	875	875	875	875	875	875	875	875	10 500	–	–
Budget and treasury office		375	375	375	375	375	375	375	375	375	375	375	375	4 495	2 517	2 640
Corporate services		536	536	536	536	536	536	536	536	536	536	536	536	6 433	981	1 029
Community and public safety		219	219	219	219	219	219	219	219	219	219	219	219	2 624	2 664	2 797
Community and social services		219	219	219	219	219	219	219	219	219	219	219	219	2 624	2 664	2 797
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		161	161	161	161	161	161	161	161	161	161	161	161	1 934	2 167	2 217
Planning and development		161	161	161	161	161	161	161	161	161	161	161	161	1 934	2 167	2 217
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	361 443	264 340	313 257
Electricity													–	–	–	–
Water		30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	361 443	264 340	313 257
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard	2	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	387 428	272 668	321 940

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 2013/14										
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May
Cash Receipts By Source											
Property rates											
Property rates - penalties & collection charges											
Service charges - electricity revenue											
Service charges - water revenue	1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470	1 470
Service charges - sanitation revenue	461	461	461	461	461	461	461	461	461	461	461
Service charges - refuse revenue											
Service charges - other											
Rental of facilities and equipment	9	9	9	9	9	9	9	9	9	9	9
Interest earned - external investments	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165
Interest earned - outstanding debtors											
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfer receipts - operational	24 398	24 398	24 398	24 398	24 398	24 398	24 398	24 398	24 398	24 398	24 398
Other revenue	414	414	414	414	414	414	414	414	414	414	414
Cash Receipts by Source	**27 916**	**27 916**	**27 916**	**27 916**	**27 916**	**27 916**	**27 916**	**27 916**	**27 916**	**27 916**	**27 916**
Other Cash Flows by Source											
Transfer receipts - capital	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919
Contributions recognised - capital & Contributed assets											
Proceeds on disposal of PPE											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Decrease (Increase) in non-current debtors	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Total Cash Receipts by Source	**57 768**	**57 768**	**57 768**	**57 768**	**57 768**	**57 768**	**57 768**	**57 768**	**57 768**	**57 768**	**57 768**
Cash Payments by Type											
Employee related costs	10 645	10 645	10 645	10 645	10 645	10 645	10 645	10 645	10 645	10 645	10 645
Remuneration of councillors	523	523	523	523	523	523	523	523	523	523	523
Finance charges	1	1	1	1	1	1	1	1	1	1	1
Bulk purchases - Electricity	2 501	2 501	2 501	2 501	2 501	2 501	2 501	2 501	2 501	2 501	2 501
Bulk purchases - Water & Sewer	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797
Other materials											
Contracted services	5 148	5 148	5 148	5 148	5 148	5 148	5 148	5 148	5 148	5 148	5 148
Transfers and grants - other municipalities	162	162	162	162	162	162	162	162	162	162	162
Transfers and grants - other											
Other expenditure	10 752	10 752	10 752	10 752	10 752	10 752	10 752	10 752	10 752	10 752	10 752
Cash Payments by Type	**33 528**	**33 528**	**33 528**	**33 528**	**33 528**	**33 528**	**33 528**	**33 528**	**33 528**	**33 528**	**33 528**
Other Cash Flows/Payments by Type											
Capital assets	32 077	32 077	32 077	32 077	32 077	32 077	32 077	32 077	32 077	32 077	32 077
Repayment of borrowing											
Other Cash Flows/Payments											
Total Cash Payments by Type	**65 605**	**65 605**	**65 605**	**65 605**	**65 605**	**65 605**	**65 605**	**65 605**	**65 605**	**65 605**	**65 605**
NET INCREASE/(DECREASE) IN CASH HELD	(7 837)	(7 837)	(7 837)	(7 837)	(7 837)	(7 837)	(7 837)	(7 837)	(7 837)	(7 837)	(7 837)
Cash/cash equivalents at the month/year begin	259 779	251 942	244 105	236 268	228 431	220 594	212 757	204 920	197 083	189 246	181 410
Cash/cash equivalents at the month/year end	251 942	244 105	236 268	228 431	220 594	212 757	204 920	197 083	189 246	181 410	173 573

June	Medium Term Revenue and Expenditure Framework Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	1		
–			
–			
–			
943	17 111	17 983	18 864
296	5 363	5 636	5 912
–			
–			
9	104	109	114
1 165	13 981	14 694	15 414
–			
–			
–			
–			
–			
24 098	292 472	308 003	326 586
414	4 972	5 226	5 482
26 925	334 002	351 651	372 373
29 919	359 031	265 611	314 537
–			
–			
–			
–			
(4)	(43)	(43)	(43)
(63)	(762)	(500)	(500)
–			
–			
56 777	692 228	616 719	686 367
10 276	127 369	136 597	143 290
397	6 147	6 592	6 915
1	11	11	12
1 901	29 415	31 546	33 092
3 474	45 236	47 732	49 926
–			
4 173	60 799	60 633	61 020
162	1 939	2 014	2 091
–			
16 316	134 591	96 022	85 892
36 700	405 507	381 148	382 238
34 577	387 428	272 668	321 940
–			
–			
71 277	792 935	653 816	704 178
(14 501)	(100 707)	(37 096)	(17 811)
173 573	259 779	159 072	121 976
159 072	159 072	121 976	104 165

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 & maintanance of water and waste	30 12.2013	42 000
TMS Properties	Yrs	3	Delivery of portable water in the ZDM using water tanker	04/02/2013	
Zibula Ngethokazi	Yrs	3	Delivery of portable water in the ZDM using water tanker	04/02/2013	
Aqua Transport	Yrs	3	Delivery of portable water in the ZDM using water tanker	04/02/2013	
Roster	Yrs	3	Emergency Water and Sanitation Services	10/02/2013	

References

1 Total agreement period from commencement until end

2. Annual value

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
MIG		227 100	275 487	261 545	221 622	230 566								1 216 320
DWAF		55 000	64 600	55 341										174 941
INFRUSTRUCTURE SPORT FACILITIES				2 469	2 617	2 748								
Rural Road Asset Management Grant			1 776	1 866	2 167	2 217								
Municipal Water Infrastructure Grant				37 170	39 205	79 006								
ACIP GRANT			1 340	640										
MANDLAKAZI DWAF		282 100	343 203	359 031	265 611	314 537	–	–	–	–	–	–	–	1 564 482
Expenditure Obligation By Contract	2													–
														–
														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													–
Sanitation		45 420	55 226	65 386	55 406	57 642								279 080
Rudimentary			27 613	26 155	22 162	23 057								98 987
Nkonjeni RWSS (incl Okhukhu)		28 106	33 963	21 322	12 136	12 625								108 152
Usuthu RWSS (incl Okhukhu)		55 190	70 027	18 490	56 691	58 979								259 378
Mandlakhazi RWSS PH 3		19 354	24 091	18 061	15 304	15 922								92 732
Gumbi Emergency (Mkhuze/Candover)		3 922	3 243	2 500	197	205								10 067
Simdi East		6 018	2 397	15 000	2 945	3 063								29 424
Simdi Central		4 542	5 523	12 000	3 395	3 532								28 991
Simdi West		12 173	14 801	22 235	7 955	8 276								65 440
Khambi		7 154	8 698	4 791	4 060	4 223								28 926
Coronation (Enyathi)		7 290	8 864	6 000	7 597	7 903								37 654
eMondlo		15 922	21 041	23 450	11 613	12 081								84 107
Intermediate stand alone schemes			19 329	26 155	22 162	23 057								90 703
														–
INFRUSTRUCTURE SPORT FACILITIES				2 469	2 617	2 748								7 834
Rural Road Asset Management Grant			1 776	1 866	2 167	2 217								8 026
Municipal Water Infrastructure Grant				37 170	39 205	79 006								155 381
ACIP GRANT			1 340	640										1 980
														–
														–
PROJECT MANAGEMENT UNIT		30 000	64 600	6 928										101 528
MANDLAKAZI		25 000		48 413										73 413
USUTHU			20 000											20 000
Upgrading of airport														–
														–
Total Capital Expenditure Implication		–	382 532	359 031	265 611	314 537	–	–	–	–	–	–	–	1 321 711
Total Parent Expenditure Implication		–	382 532	359 031	265 611	314 537	–	–	–	–	–	–	–	1 321 711

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		1 123 630	1 247 714	1 430 465	378 363	369 168	369 168	356 562	262 994	311 789
Infrastructure - Road transport		-	-	-	1 776	1 776	1 776	1 866	2 167	2 217
Roads, Pavements & Bridges					1 776	1 776	1 776	1 866	2 167	2 217
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		1 123 630	1 247 714	1 430 465	356 587	347 392	347 392	354 696	260 827	309 572
Dams & Reservoirs										
Water purification										
Reticulation		1 123 630	1 247 714	1 430 465	356 587	347 392	347 392	354 696	260 827	309 572
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	20 000	20 000	20 000	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3				20 000	20 000	20 000			
Community		-	-	-	-	6 500	6 500	2 469	2 617	2 748
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					6 500	6 500	2 469	2 617	2 748
Other										
Heritage assets		-	-	305	-	-	-	-	-	-
Buildings										
Other	9			305						
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		52 247	45 950	61 774	48 572	52 722	52 722	28 397	7 057	7 403
General vehicles						4 000	4 000	3 000	-	
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment						150	150	1 060	1 114	1 169
Computers - hardware/equipment								844	191	200
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings								4 500	-	-
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		52 247	45 950	61 774	48 572	48 572	48 572	18 993	5 752	6 034
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		265	211	261	-	-	-	-	-	-
Computers - software & programming		265	211	261						
Other (list sub-class)										
Total Capital Expenditure on new assets	1	1 176 141	1 293 875	1 492 805	426 935	428 390	428 390	387 428	272 668	321 940

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 123 630	–	14 678	15 000	15 000	15 000	15 825	16 632	17 447
Infrastructure - Road transport		–	–	–	4 000	4 000	4 000	–	–	–
Roads, Pavements & Bridges					4 000	4 000	4 000			
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		1 123 630	–	14 678	6 000	6 000	6 000	–	–	–
Dams & Reservoirs										
Water purification				14 678	6 000	6 000	6 000			
Reticulation		1 123 630								
Infrastructure - Sanitation		–	–	–	5 000	5 000	5 000	–	–	–
Reticulation										
Sewerage purification					5 000	5 000	5 000			
Infrastructure - Other		–	–	–	–	–	–	15 825	16 632	17 447
Waste Management										
Transportation	2									
Gas										
Other	3							15 825	16 632	17 447
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		43 986	–	–	–	–	–	–	–	–
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		43 986								
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	1 167 616	–	14 678	15 000	15 000	15 000	15 825	16 632	17 447
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		49.8%	0.0%	1.0%	3.4%	3.4%	3.4%	3.9%	5.7%	5.1%
Renewal of Existing Assets as % of deprecn"		3851.1%	0.0%	45.8%	47.5%	47.5%	47.5%	44.9%	44.9%	44.9%

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

check balance	1 176 141 315	-169 193 930	14 938 186	15 000 000	15 000 000	15 000 000	15 825 000	16 632 075	17 447 047

DC26 Zululand - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		23 240	23 280	17 553	20 436	20 436	20 436	46 083	48 392	46 081
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		23 240	23 280	17 553	20 436	20 436	20 436	46 083	48 392	46 081
Dams & Reservoirs										
Water purification										
Reticulation		23 240	23 280	17 553	20 436	20 436	20 436	46 083	48 392	46 081
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		587	1 715	130	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools		587	1 715	130						
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		2 301	2 842	4 109	5 210	5 710	5 710	5 658	3 931	4 124

General vehicles		1 832	2 187	3 039				3 044	2 438	2 565
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment		66	50	74				211	222	233
Furniture and other office equipment		8	13	36				106	111	117
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		395	693	960		500	500	2 135	988	1 057
Other Land										
Surplus Assets - (Investment or Inventory)										
Other					5 210	5 210	5 210	162	171	179
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	26 128	27 837	21 793	25 846	26 146	26 146	51 741	50 323	50 205
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		2.2%	2.2%	1.5%	1.3%	1.4%	1.4%	2.2%	1.9%	1.7%
R&M as % Operating Expenditure		8.4%	7.9%	5.5%	7.2%	7.1%	7.1%	11.4%	10.8%	10.4%

References
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
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, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	0	-	0	-	-	-	(180)	(189)	(198)

DC26 Zululand - Supporting Table SA34d Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Depreciation by Asset Class/Sub-class										
Infrastructure		27 767	27 382	26 270	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		26 735	26 337	26 270	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation		26 735	26 337	26 270						
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		1 032	1 044	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3	1 032	1 044							
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		4 006	4 073	5 803	31 574	31 574	31 574	35 280	37 080	38 896
General vehicles		3 087	2 985							
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment		554	340							
Furniture and other office equipment		185	282							
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings				1 532						
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		180	352	4 273	31 574	31 574	31 574	35 280	37 080	38 896
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Depreciation	1	31 773	31 454	32 073	31 574	31 574	31 574	35 280	37 080	38 896

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

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. Net municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc

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

Check	(207)	(118)	-	-	-	-	-	-	-

DC26 Zululand - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure	1							
Vote 1 - COUNCIL		10 500	–	–				
Vote 2 - CORPORATE SERVICES		6 433	981	1 029				
Vote 3 - FINANCE		4 495	2 517	2 640				
Vote 4 - PLANNING & WSA		1 934	2 167	2 217				
Vote 5 - COMMUNITY DEVELOPMENT		2 624	2 664	2 797				
Vote 6 - TECHNICAL SERVICES		358 038	264 340	313 257				
Vote 7 - WATER DISTRIBUTION		3 155	–	–				
Vote 8 - WATER PURIFICATION		250	–	–				
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]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**387 428**	**272 668**	**321 940**	–	–	–	–
Future operational costs by vote	2							
Vote 1 - COUNCIL		87 981	92 130	96 320				
Vote 2 - CORPORATE SERVICES		48 695	49 226	51 621				
Vote 3 - FINANCE		30 174	31 713	33 267				
Vote 4 - PLANNING & WSA		14 716	15 386	16 127				
Vote 5 - COMMUNITY DEVELOPMENT		50 092	49 835	51 368				
Vote 6 - TECHNICAL SERVICES		13 614	11 216	11 765				
Vote 7 - WATER DISTRIBUTION		99 224	103 178	107 253				
Vote 8 - WATER PURIFICATION		99 467	102 499	104 937				
Vote 9 - WASTE WATER		8 465	8 746	9 030				
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]								
List entity summary if applicable								
Total future operational costs		452 427	463 929	481 689	–	–	–	–
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue		26 324	27 666	29 022				
Service charges - sanitation revenue		8 250	8 671	9 096				
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment		104	109	114				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		34 678	36 446	38 232	–	–	–	–
Net Financial Implications		805 178	700 151	765 397	–	–	–	–

References

1. *Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))*
2. *Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))*
3. *Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)*

DC26 Zululand - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Sanitation										45 420	58 226	85 386	55 406	57 642		Renewal
Rudimentary		RUDIMENTARY SCHEMES					INFRASTRUCTURE- WATER	RETICULATION		22 010	37 613	26 155	22 182	23 057		Renewal
Nkonjeni RWSS (incl Okhukho)		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		28 106	33 963	21 322	12 136	12 625		Renewal
Usuthu RWSS (incl Okhukhu)		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		55 190	70 027	18 490	58 691	58 979		Renewal
Mandlakhazi RWSS PH 3		WATER SANITATION					INFRASTRUCTURE- WATER	RETICULATION		19 354	24 091	18 061	15 304	15 922		Renewal
Gumbi Emergency (Mkhuze/Candover)		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		3 922	[illegible]	2 500	197	[illegible]		Renewal
Simdl East		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		6 018	[illegible]	15 000	2 945	[illegible]		Renewal
Simdl Central		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		4 542	[illegible]	12 000	3 395	[illegible]		Renewal
Simdl West		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		12 173	[illegible]	22 235	7 955	[illegible]		Renewal
Khambi		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		7 154	[illegible]	4 791	4 060	[illegible]		Renewal
Coronation (Enyathi)		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		7 290	[illegible]	6 000	7 597	[illegible]		Renewal
Immediate stand alone scheme		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION				26 155	22 182	[illegible]		Renewal
eMondlo		WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION		15 922	[illegible]	23 450	11 613	[illegible]		Renewal
INFRUSTRUCTURE SPORT FACILITIES		SPORT INFRASTRUCTURE					INFRASTRUCTURE- WATER	RETICULATION				2 469	2 617	[illegible]		New
Rural Road Asset Management Grant		Road Infrastructure					INFRASTRUCTURE- WATER	RETICULATION			[illegible]	1 866	2 167	[illegible]		Renewal
Municipal Water Infrastructure Grant		INFRASTRUCTURE- WATER					INFRASTRUCTURE- WATER	RETICULATION				37 170	39 205	[illegible]		New
ACIP GRANT		INFRASTRUCTURE- WATER					INFRASTRUCTURE- WATER	RETICULATION			[illegible]	840				Renewal
							INFRASTRUCTURE- WATER	RETICULATION		2 810						
PROJECT MANAGEMENT UNIT										31 500	[illegible]	48 413				Renewal
MANDLAKAZI		REGIONAL BULK WATER SCHEMES					INFRASTRUCTURE- WATER	RETICULATION		23 500		6 928				Renewal
USUTHU		REGIONAL BULK WATER SCHEMES					INFRASTRUCTURE- WATER	RETICULATION		10 000	[illegible]					
Upgrading of airport																
LAND AND BUILDING							OTHER ASSETS	OTHER		305	[illegible]	4 500				NEW
VEHICLES							OTHER ASSETS	OTHER			[illegible]	3 000				NEW
ELECTRONIC DOCUMENT MANAGEMENT							OTHER ASSETS	OTHER			[illegible]	669	682	[illegible]		NEW
FURNITURE & EQUIPMENT							OTHER ASSETS	OTHER			[illegible]	844	191	[illegible]		NEW
COMPUTERS							OTHER ASSETS	OTHER			[illegible]	1 060	1 114	[illegible]		NEW
SOFTWARE & LICENCES							OTHER ASSETS	OTHER			[illegible]	1 482	1 557	[illegible]		NEW
METERS							OTHER ASSETS	OTHER			3 168	3 342	3 513	3 685		NEW
WATER TANKER X3							OTHER ASSETS	OTHER			4 000	3 000				NEW
NEW OFFICES							OTHER ASSETS	OTHER								NEW
COMMUNITY HALL							OTHER ASSETS	OTHER				8 000				NEW
WSP STORE							OTHER ASSETS	OTHER			2 000	2 000				NEW
TRACTOR							OTHER ASSETS	OTHER			500					NEW
Parent Capital expenditure	1										387 008	384 928	272 668	321 940		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										295 215	387 008	384 928	272 668	321 940		

References

1 *Must reconcile with Budgeted Capital Expenditure*

2 *As per Table SA8*

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 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
	1,2							Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand							Year					
Parent municipality				*Examples*	*Examples*							
List all capital projects grouped by Municipal Vote												
WATER AND SANITATION		Sanitation	MIGFDC261	Infrastructure - Sanitation	*Waste Management*		2013	55 226	55 226	65 386	55 406	57 642
		Rudimentary	MIGFDC26	Infrastructure - Water	*Reticulation*		2013	27 613	27 613	26 155	22 162	23 057
		Nkonjeni RWSS (incl Okhukhu)	MIGFDC261	Infrastructure - Water	*Water purification*		2013	33 963	33 963	21 322	12 136	12 625
		Usuthu RWSS (incl Okhukho)	MIGFDC261	Infrastructure - Water	*Water purification*		2013	70 027	70 027	18 490	56 691	58 979
		Mandlakazi RWSS PH 3	MIGFDC261	Infrastructure - Water	*Water purification*		2013	24 091	24 091	18 061	15 304	15 922
		Gumbi Emergency (Mkhuze/Candover)	MIGFDC261	Infrastructure - Water	*Reticulation*		2013	3 243	3 243	2 500	197	205
		Simdl East	MIGFDC26	Infrastructure - Water	*Transmission & Reticulation*		2013	2 397	2 397	15 000	2 945	3 063
		Simdl Central	MIGFDC26	Infrastructure - Water	*Transmission & Reticulation*		2013	5 523	5 523	12 000	3 395	3 532
		Simdl West	MIGFDC26	Infrastructure - Water	*Transmission & Reticulation*		2013	14 801	14 801	22 235	7 955	8 276
		Khambi	MIGFDC26	Infrastructure - Water	*Transmission & Reticulation*		2013	8 698	8 698	4 791	4 060	4 223
		Coronation (Enyathi)	MIGFDC26	Infrastructure - Water	*Transmission & Reticulation*		2013	8 864	8 864	6 000	7 597	7 903
		eMondlo	MIGFDC26	Infrastructure - Water	*Transmission & Reticulation*		2013	21 041	21 041	23 450	11 613	12 081
		Intermediate stand alone schemes		*Infrastructure - Water*	*Transmission & Reticulation*		2013			26 155	22 162	23 057
Entities												
List all capital projects grouped by Municipal Entity												
Entity Name												
Project name												

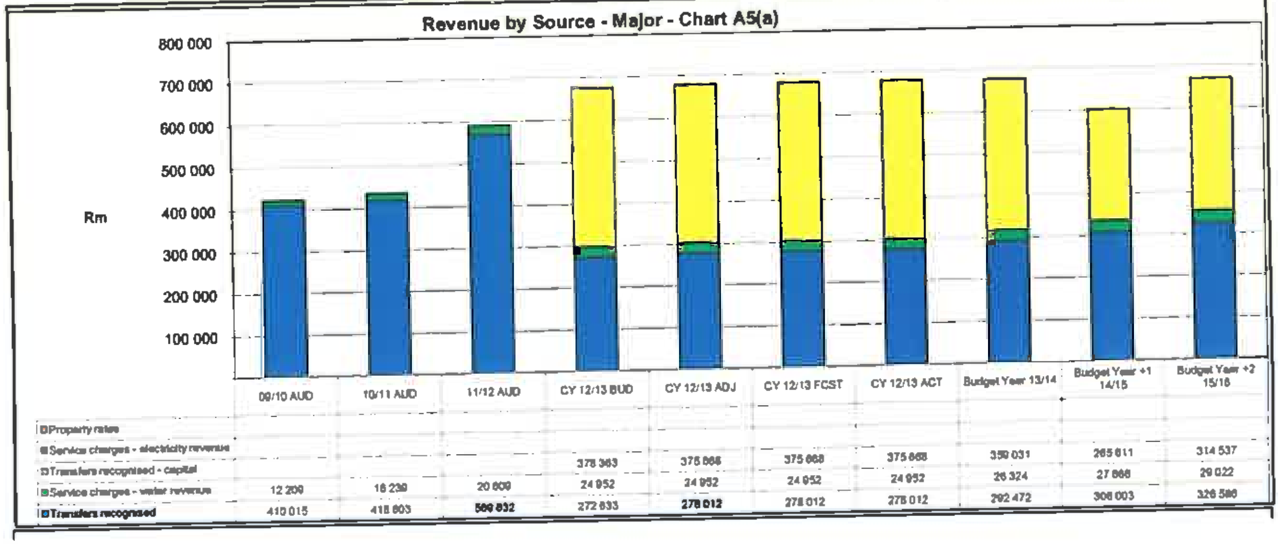
References

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

2 *Refer MFMA s30*

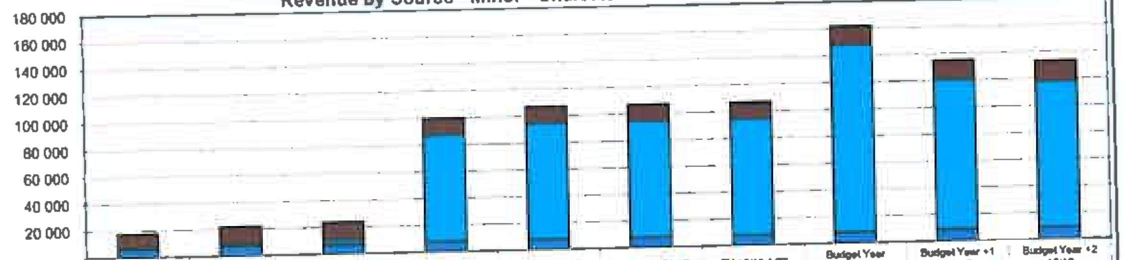
3 *Asset Table SA34*

Revenue by Major Source (refer 'Minor' source for 'Other Revenue' allocation	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Dividends received										
Agency services										
Contributions										
Contributed assets										
Licences and permits										
Gains on disposal of PPE	197		27							
Service charges - sanitation revenue	5 483	7 447	6 469	7 820	7 820	7 820	7 820	8 250	8 671	9 095
Interest earned - outstanding debtors	914	574	954							
Service charges - other	17 692									
Rental of facilities and equipment	95	84	98					104	109	114
Service charges - refuse										
Other revenue	1 586	1 411	3 208	73 517	86 708	86 708	86 708	139 693	111 842	108 859
Fines										
Interest earned - external investments	9 351	12 317	13 253	12 567	12 567	12 567	12 567	13 981	14 694	15 414
Transfers recognised	410 015	418 603	569 632	272 633	278 012	278 012	278 012	292 472	308 003	326 586
Service charges - water revenue	12 209	16 239	20 609	24 952	24 952	24 952	24 952	26 324	27 666	29 022
Transfers recognised - capital				378 363	375 668	375 668	375 668	359 031	265 611	314 537
Service charges - elec. icity revenue										
Property rates										
revenue check	457 543	456 675	614 249	775 852	785 726	785 726	785 726	839 855	736 597	803 829



	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Property rates										
Service charges - electricity revenue										
Transfers recognised - capital				378 363	375 668	375 668	375 668	359 031	265 611	314 537
Service charges - water revenue	12 209	16 239	20 609	24 952	24 952	24 952	24 952	26 324	27 666	29 022
Transfers recognised	410 015	418 603	569 632	272 633	278 012	278 012	278 012	292 472	308 003	326 586

Revenue by Source - Minor - Chart A6



	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Interest earned - external investments	9 351	12 317	13 253	12 567	12 567	12 567	12 567	13 981	14 694	15 414
Fines										
Other revenue	1 586	1 411	3 208	79 517	86 706	86 706	86 706	139 893	111 842	106 859
Service charges - refuse								104	109	114
Rental of facilities and equipment	95	84	96							
Service charges - other										
Interest earned - outstanding debtors	914	574	954							
Service charges - sanitation revenue	5 483	7 447	6 469	7 820	7 820	7 820	7 820	8 250	8 671	9 096
Gains on disposal of PPE	197		27							

Operating Expenditure by Major & Minor Type

Other materials										
Loss on disposal of PPE		(23)								
Remuneration of councillors	5 039	4 792	5 674	6 243	6 243	6 243	6 243	6 272	6 592	6 915
Grants and subsidies	845	900	981	1 152	1 152	1 152	1 152	1 939	2 014	2 091
Debt impairment	2 233	14 996	6 500	3 226	3 226	3 226	3 226	3 404	3 577	3 753
Contracted services	3 707	4 344	5 982	8 735	8 735	8 735	8 735	62 040	61 147	61 559
Finance charges	697	618	253	50	50	50	50	11	11	12
Depreciation & asset impairment	31 979	31 456	32 073	31 574	31 574	31 574	31 574	35 280	37 080	38 896
Other expenditure	129 947	145 883	166 232	120 813	127 269	127 269	127 269	137 938	137 633	142 155
Bulk purchases	35 064	39 166	52 496	71 789	71 789	71 789	71 789	75 575	79 278	83 018
Employee related costs	74 960	84 261	92 255	113 261	119 374	119 374	119 374	129 968	136 597	143 290
check	**284 470**	**326 393**	**362 446**	**356 843**	**369 412**	**369 412**	**369 412**	**452 427**	**463 929**	**481 689**

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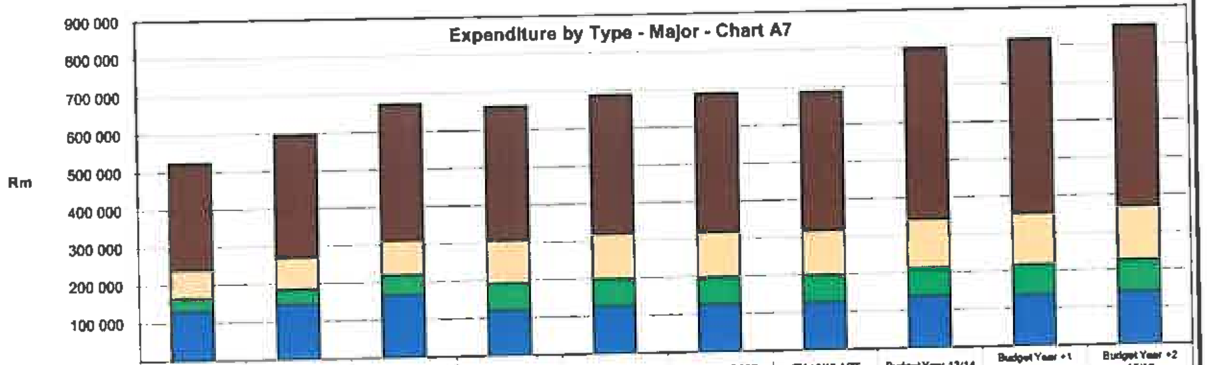
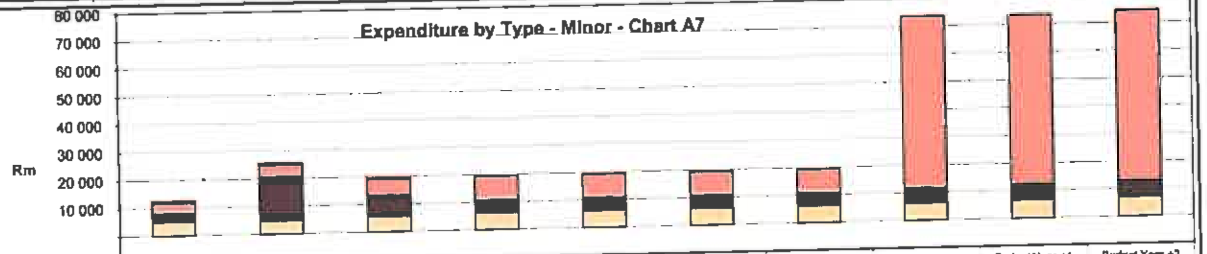
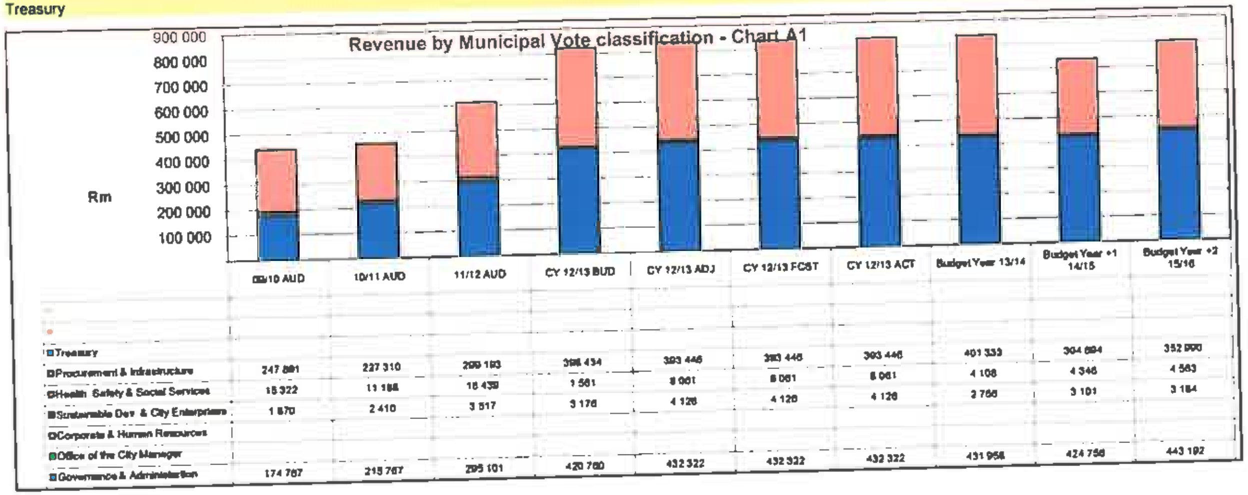


	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
check	284 470	326 393	362 446	356 843	369 412	369 412	369 412	452 427	463 920	481 680
Employee related costs	74 060	84 261	92 258	113 261	119 374	119 374	119 374	129 968	136 597	143 290
Bulk purchases	35 064	39 186	52 496	71 780	71 780	71 780	71 780	75 575	79 278	83 018
Other expenditure	129 947	145 683	168 232	120 813	127 269	127 269	127 269	137 938	137 633	142 155

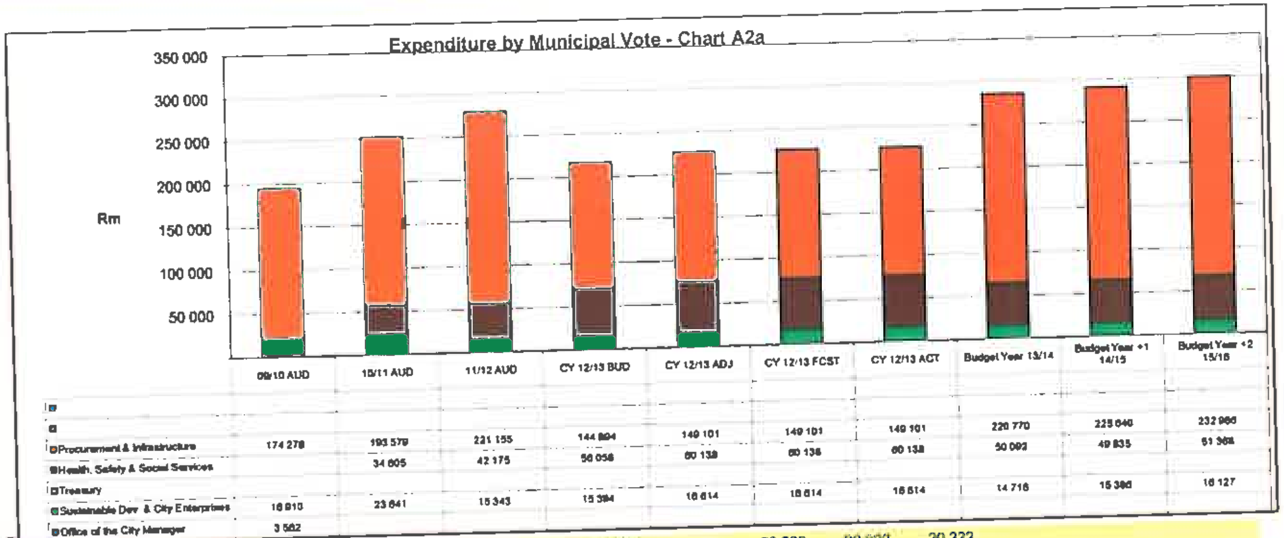


	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Finance charges	697	618	253	50	50	50	50	11	11	12
Contracted services	3 707	4 344	5 982	8 735	8 735	8 735	8 735	82 040	81 147	81 559
Debt impairment	2 233	14 996	6 500	3 226	3 226	3 226	3 226	3 404	3 577	3 753
Grants and subsidies	845	900	981	1 152	1 152	1 152	1 152	1 939	2 014	2 091
Remuneration of councillors	5 039	4 792	5 674	6 243	6 243	6 243	6 243	6 272	6 592	6 915
Loss on disposal of PPE		(23)								
Other materials										

Revenue by municipal vote classification	439 851	456 675	614 249	823 931	837 955	837 955	837 955	840 155	736 897	803 929
Governance & Administartion	174 767	215 767	295 101	420 760	432 322	432 322	432 322	431 958	424 756	443 192
Office of the City Manager										
Corporate & Human Resources	1 870	2 410	3 517	3 176	4 126	4 126	4 126	2 756	3 101	3 184
Sustainable Dev. & City Enterprises	15 322	11 188	16 439	1 561	8 061	8 061	8 061	4 108	4 346	4 563
Health, Safety & Social Services	247 891	227 310	299 193	398 434	393 446	393 446	393 446	401 333	304 694	352 990
Procurement & Infrastructure										
Treasury										



Expenditure by municipal vote classification	**288 032**	**354 371**	**398 889**	**341 116**	**353 685**	**353 685**	**353 685**	**452 427**	**463 930**	**481 689**
Corporate & Human Resources										
Governance & Administration	93 282	102 545	120 216	124 768	127 831	127 831	127 831	166 850	173 069	181 208
Office of the City Manager	3 562									
Sustainable Dev. & City Enterprises	16 910	23 641	15 343	15 394	16 614	16 614	16 614	14 716	15 386	16 127
Treasury										
Health, Safety & Social Services		34 605	42 175	56 058	60 138	60 138	60 138	50 092	49 835	51 365
Procurement & Infrastructure	174 278	193 579	221 155	144 894	149 101	149 101	149 101	220 770	225 640	232 986



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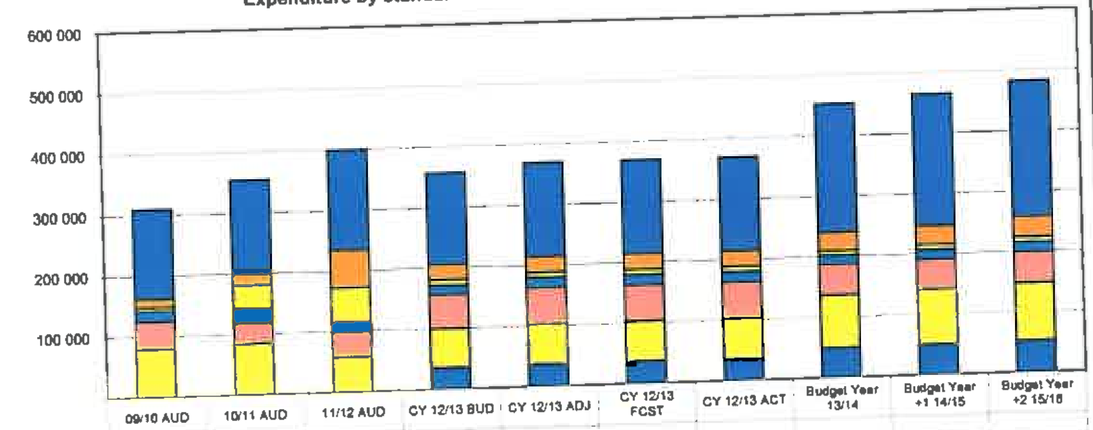
Corporate Services			14 730	20 000	20 222	20 222	20 222			
Environmental Protection										
Waste Water Management	5 768	23 686	56 710	492	492	492	492	520	546	573
Executive & Council	3 974	3 205		31 574	31 574	31 574	31 574	35 280	37 080	38 896
Sport and Recreation										
Health										
Community & Social Services	15 322	11 188	16 439	1 561	8 061	8 061	8 061	4 108	4 346	4 563
Road Transport										
Public Safety										
Planning & Development	1 870	2 410	3 517	3 176	4 126	4 126	4 126	2 756	3 101	3 184
Housing										
Waste Management										
Water	242 133	203 647	242 483	398 434	393 446	393 446	393 446	400 514	303 848	352 117
Electricity										
Budget & Treasury Office	170 793	212 539	280 371	369 186	380 527	380 527	380 527	396 678	387 676	404 296

Revenue by standard classification - Chart A3

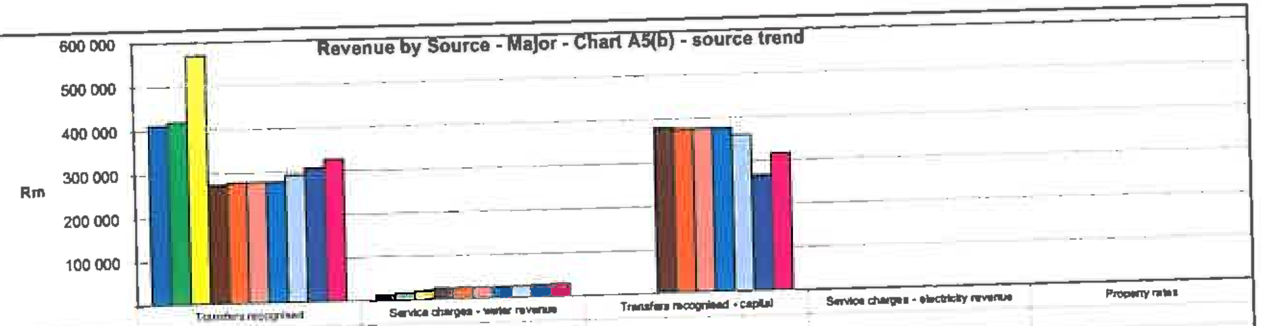
	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
■										
Budget & Treasury Office	170 793	212 539	280 371	369 186	380 527	380 527	380 527	396 678	387 878	404 296
Electricity										
Water	242 133	203 647	242 483	398 434	393 446	393 446	393 446	400 514	303 848	352 117
Waste Management										
Housing										
Planning & Development	1 870	2 410	3 517	3 176	4 126	4 126	4 126	2 756	3 101	3 184
Public Safety										
Road Transport										
Community & Social Services	15 322	11 188	16 439	1 561	8 061	8 061	8 061	4 108	4 346	4 563
Health										
Sport and Recreation										
Executive & Council	3 974	3 205		31 574	31 574	31 574	31 574	35 280	37 080	38 698
Waste Water Management	5 758	23 686	56 710	492	492	492	492	520	546	573
Environmental Protection										

Expenditure by Standard Classification										
Corporate Services				34 762	35 074	35 074	36 074	48 695	49 226	51 621
Environmental Protection	78 972	84 290	57 697	65 098	66 648	66 648	66 648	87 981	92 130	96 320
Executive & Council										
Housing										
Health	45 301	34 605	42 175	56 058	60 138	60 138	60 138	50 092	49 835	51 368
Community & Social Services	16 910	23 641	15 343	15 394	16 614	16 614	16 614	14 716	15 386	16 127
Planning & Development										
Waste Management										
Sport and Recreation										
Public Safety	6 113	39 166	56 710	9 395	9 395	9 395	9 395	8 465	8 746	9 030
Waste Water Management										
Road Transport	14 310	18 254	62 519	24 908	25 109	25 109	25 109	30 174	31 713	33 267
Budget & Treasury Office	147 739	154 414	164 445	151 226	155 433	155 433	155 433	212 304	216 894	223 956
Water										
Electricity										

Expenditure by standard classification - Chart A4

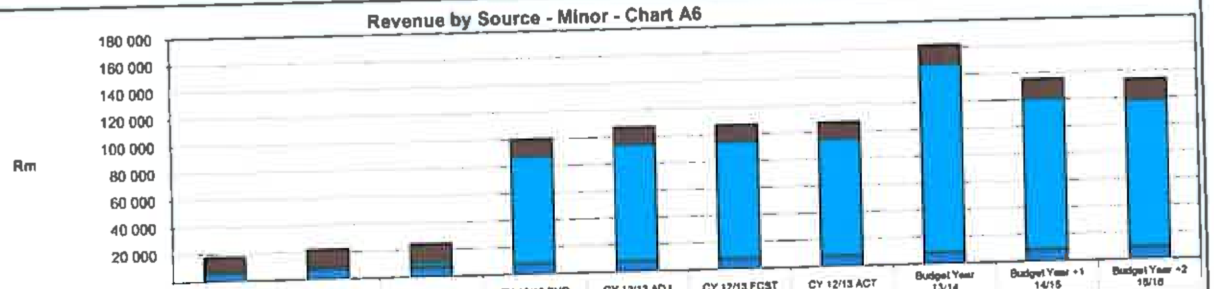


	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Electricity										
Water	147 739	154 414	164 445	151 226	155 433	155 433	155 433	212 304	216 894	223 956
Budget & Treasury Office	14 310	18 254	62 519	24 908	25 109	25 109	25 109	30 174	31 713	33 267
Road Transport										
Waste Water Management	6 113	39 166	56 710	9 395	9 395	9 395	9 395	8 465	8 746	9 030
Public Safety										
Sport and Recreation										
Waste Management										
Planning & Development	16 910	23 641	15 343	15 394	16 614	16 614	16 614	14 716	15 386	16 127
Community & Social Services	45 301	34 605	42 175	56 058	60 138	60 138	60 138	50 092	49 835	51 368
Health										
Housing										
Executive & Council	78 972	84 290	57 697	65 098	66 648	66 648	66 648	87 981	92 130	96 320
Environmental Protection										
Corporate Services				34 762	36 074	36 074	36 074	48 695	49 226	51 621



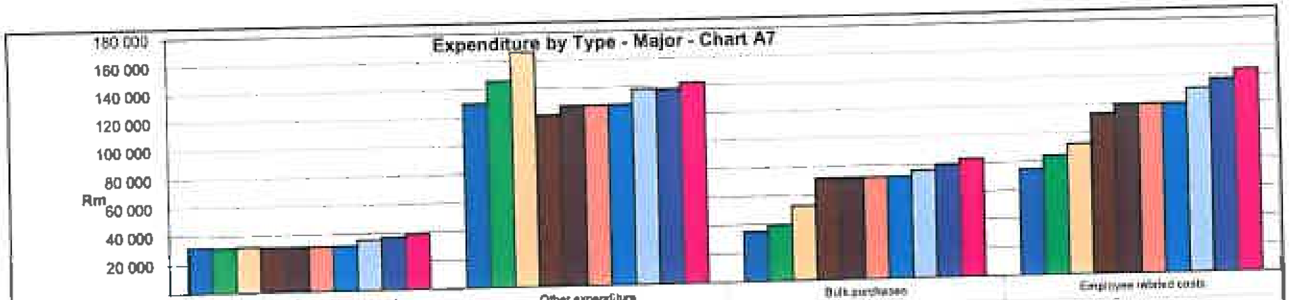
	Transfers recognised	Service charges - water revenue	Transfers recognised - capital	Service charges - electricity revenue	Property rates
09/10 AUD	410 015	12 209			
10/11 AUD	416 603	16 239			
11/12 AUD	569 632	20 609			
CY 12/13 BUD	272 633	24 962	378 383		
CY 12/13 ADJ	278 012	24 962	375 868		
CY 12/13 FCST	278 012	24 962	375 868		
CY 12/13 ACT	278 012	24 962	375 868		
Budget Year 13/14	292 472	26 324	359 031		
Budget Year +1 14/15	308 003	27 666	265 611		
Budget Year +2 15/16	326 586	29 022	314 537		

Revenue by Source - Minor - Chart A6



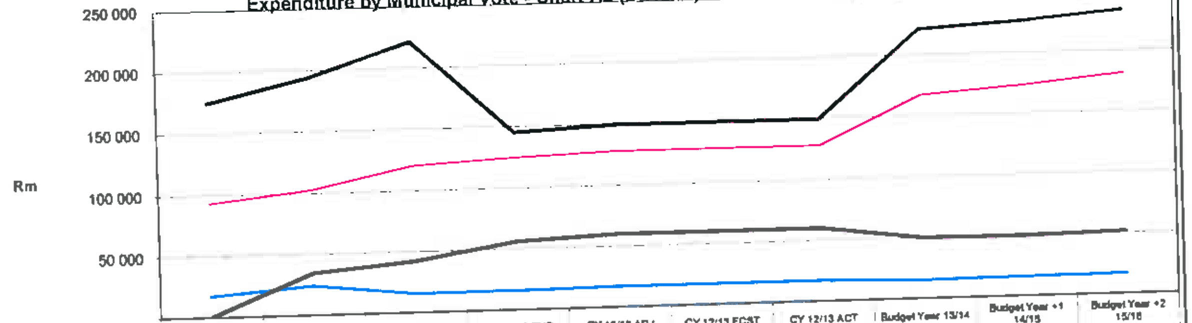
	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Interest earned - external investments	9 351	12 317	13 253	12 567	12 567	12 567	12 567	13 981	14 694	15 414
Fines										
Other revenue	1 586	1 411	3 208	79 517	86 706	86 706	86 706	139 693	111 842	106 859
Service charges - refuse								104	108	114
Rental of facilities and equipment	95	84	98							
Service charges - other										
Interest earned - outstanding debtors	914	574	954							
Service charges - sanitation revenue	5 483	7 447	6 469	7 820	7 820	7 820	7 820	8 250	8 671	9 096
Gains on disposal of PPE	197		27							

Expenditure by Type - Major - Chart A7



	Depreciation & asset impairment	Other expenditure	Bulk purchases	Employee related costs
09/10 AUD	31 979	129 947	35 064	74 960
10/11 AUD	31 456	145 883	39 166	84 261
11/12 AUD	32 073	166 232	52 496	92 255
CY 12/13 BUD	31 574	120 813	71 769	113 261
CY 12/13 ADJ	31 574	127 269	71 769	119 374
CY 12/13 FCST	31 574	127 269	71 769	119 374
CY 12/13 ACT	31 574	127 269	71 769	119 374
Budget Year 13/14	35 260	137 938	75 575	129 968
Budget Year +1 14/15	37 060	137 633	79 278	136 597
Budget Year +2 15/16	38 696	142 155	83 018	143 290

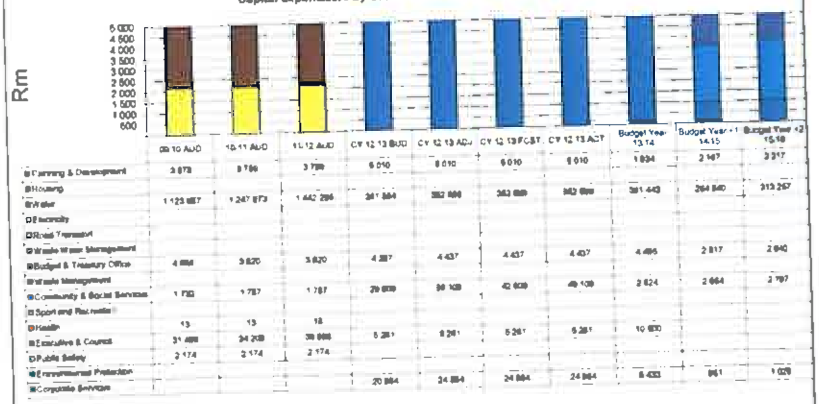
Expenditure by Municipal Vote - Chart A2 (b Trend)



	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Corporate & Human Resources										
Governance & Administration	93 282	102 545	120 216	124 768	127 831	127 831	127 831	166 850	173 069	181 206
Office of the City Manager	3 562									
Sustainable Dev & City Enterprises	16 910	23 641	15 343	15 394	16 614	16 614	16 614	14 716	15 386	16 127
Treasury										
Health Safety & Social Services		34 605	42 176	56 058	60 136	60 136	60 136	50 092	48 835	51 369
Procurement & Infrastructure	174 276	193 579	221 155	144 694	149 101	149 101	149 101	220 770	225 640	232 986

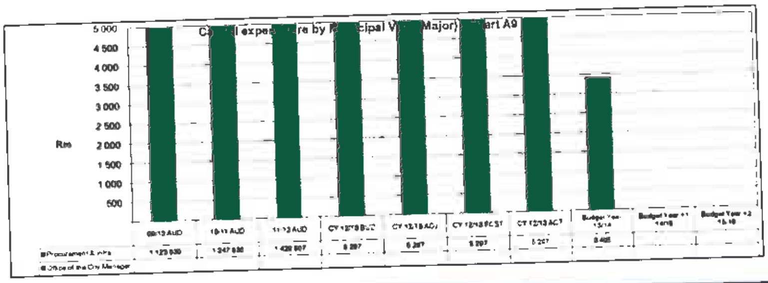
Capital Expenditure by Standard Classification	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Corporate Services				20 884	24 884	24 884	24 884	6 433	961	1 029
Environmental Protection										
Public Safety	2 174	2 174	2 174							
Executive & Council	31 490	34 200	38 088	5 261	5 261	5 261	5 261	10 500		
Health	13	13	18							
Sport and Recreation										
Community & Social Services	1 732	1 787	1 787	29 600	38 100	42 600	40 100	2 824	2 664	2 797
Waste Management										
Budget & Treasury Office	4 650	3 820	3 820	4 287	4 437	4 437	4 437	4 495	2 517	2 840
Waste Water Management										
Road Transport										
Electricity										
Water	1 123 887	1 247 873	1 442 296	361 884	352 880	352 880	352 880	361 443	264 340	313 257
Housing										
Planning & Development	3 878	3 780	3 780	5 010	5 010	5 010	5 010	1 934	2 167	2 217
check	1 167 616	1 293 664	1 492 645	428 935	428 390	434 890	441 390	387 428	272 668	321 840

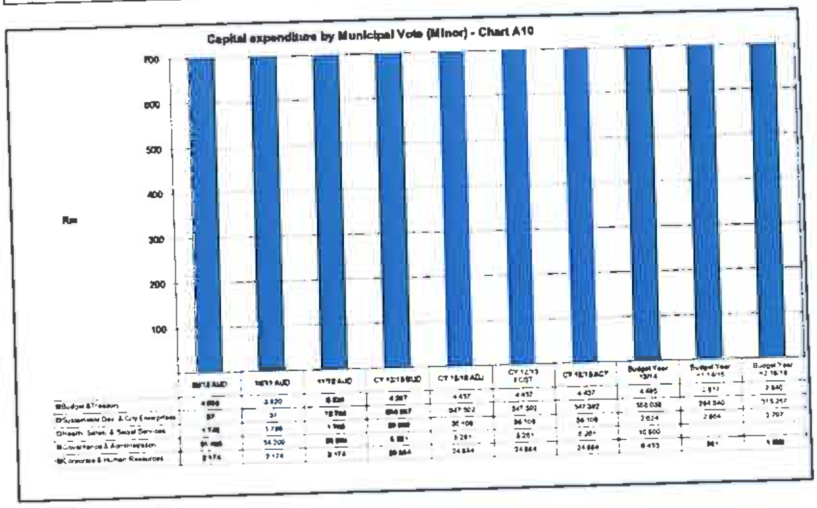
Capital expenditure by Standard Classification - Chart A11



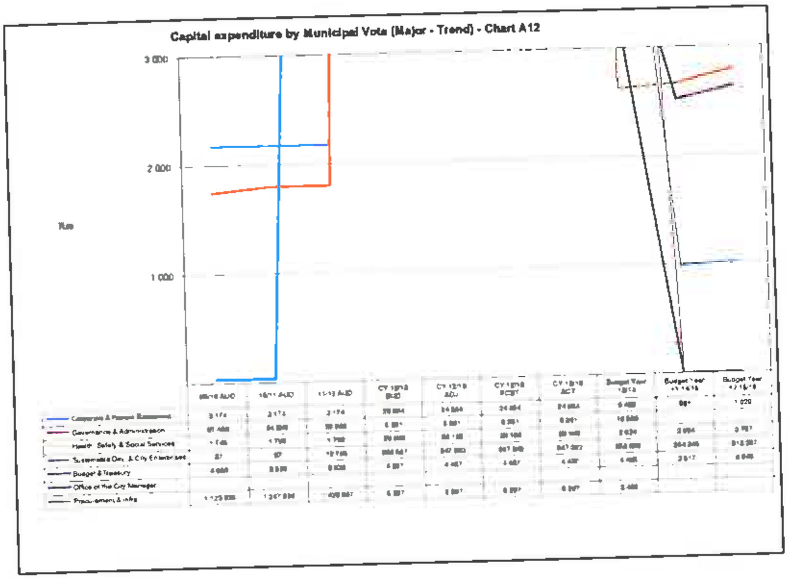
Capital Expenditure by Municipal Vote

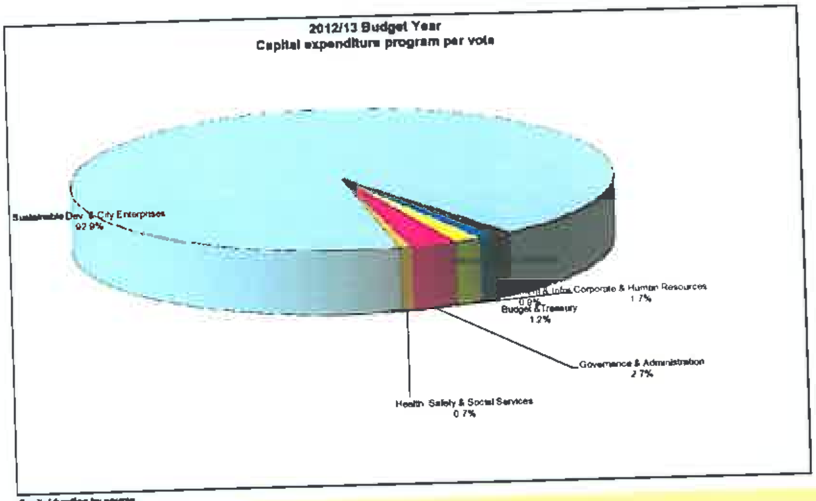
Corporate & Human Resources	2 174	2 174	2 174	20 884	24 884	24 884	24 884	6 433	881	1 026
Governance & Administration	31 485	34 209	38 668	5 261	5 261	5 261	5 261	10 500		
Health, Safety & Social Services	1 745	1 799	1 799	29 609	38 109	38 109	38 109	2 624	2 604	2 797
Sustainable Dev. & City Enterprises	37	37	12 788	356 587	347 392	347 392	347 392	358 038	264 340	313 257
Budget & Treasury	4 656	3 820	3 820	4 287	4 437	4 437	4 437	4 495	2 517	2 640
Office of the City Manager										
Procurement & Infra	1 123 630	1 247 836	1 429 507	5 297	5 297	5 297	5 297	3 405		
check	1 163 738	1 289 875	1 488 766	421 925	423 380	423 380	423 380	386 494	270 501	319 723



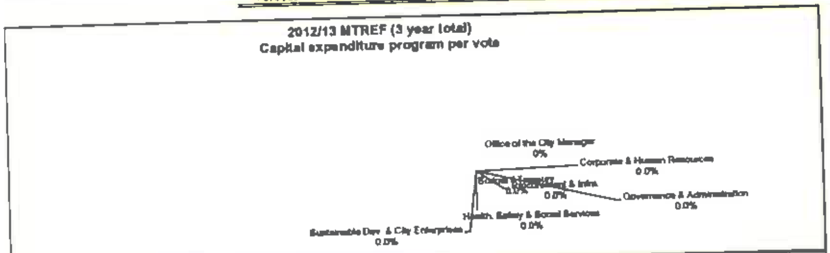


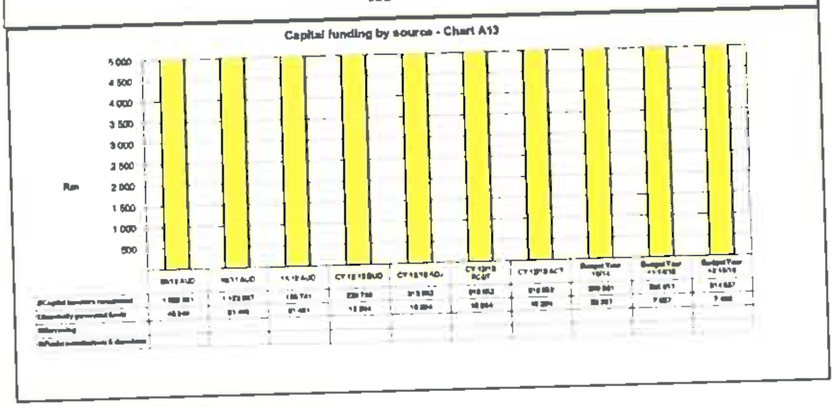
Capital expenditure by Municipal Vote (Major - Trend) - Chart A12



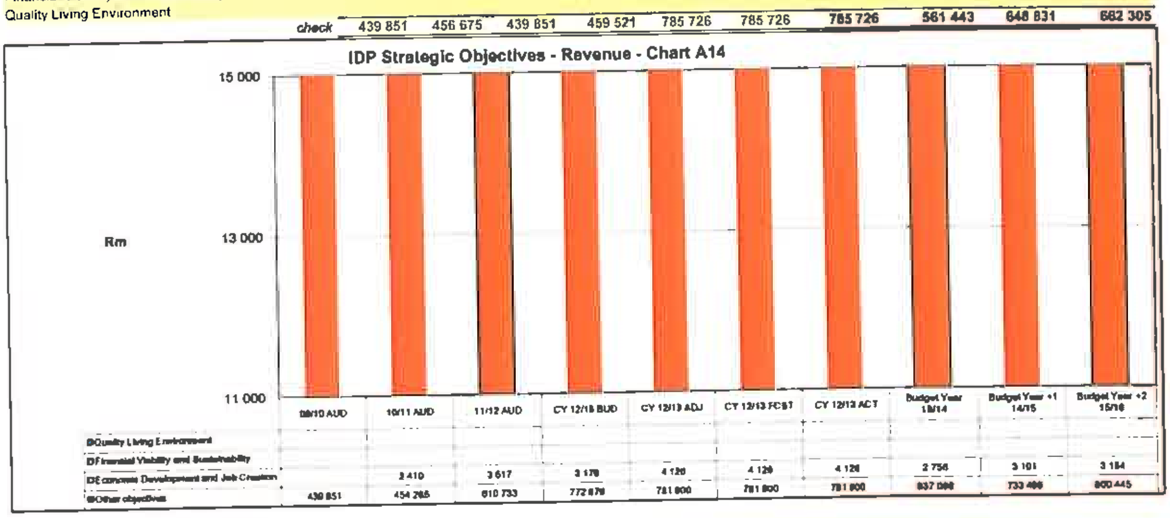


Capital funding by source										
Public contributions & donations										
Borrowing	43 949	61 468	61 481	19 264	19 264	19 264	19 264	28 397	7 057	7 403
Internally generated funds	1 032 301	1 123 667	195 741	228 788	313 052	313 052	313 052	359 031	265 611	314 537
Capital transfers recognised	1 076 250	1 185 135	257 222	248 052	332 316	332 316	332 316	387 428	272 668	321 940

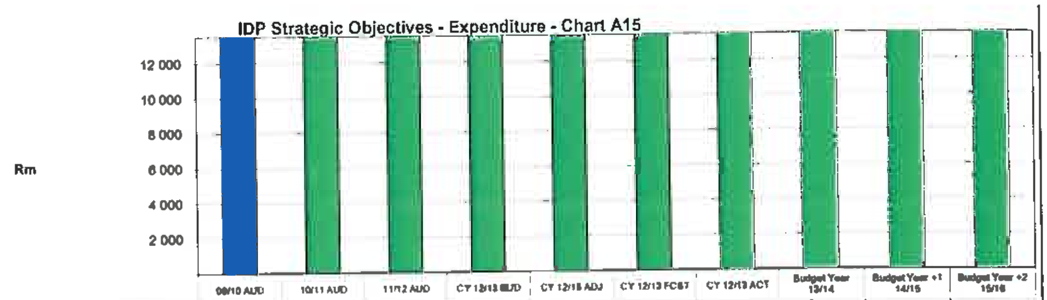




IDP Strategic Objective - Revenue	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Embracing our Cultural Diversity										
Empowering our Citizens										
Sustaining the Natural and Built Environment										
Good Governance	174 767	215 744	295 101	372 188	379 600	379 600	379 600	431 958	424 756	443 192
Operations and Support Services	247 891	227 333	299 193	398 927	393 939	393 939	393 939	401 033	304 394	352 690
Safe, Healthy and Secure Environment	17 192	11 188	16 439	1 561	8 061	8 061	8 061	4 108	4 346	4 563
Other objectives	**439 851**	**454 265**	**610 733**	**772 676**	**781 600**	**781 600**	**781 600**	**837 099**	**733 496**	**800 445**
Economic Development and Job Creation		2 410	3 517	3 176	4 126	4 126	4 126	2 756	3 101	3 184
Financial Viability and Sustainability										
Quality Living Environment										
check	439 851	456 675	439 851	459 521	785 726	785 726	**785 726**	**561 443**	**648 831**	**682 305**

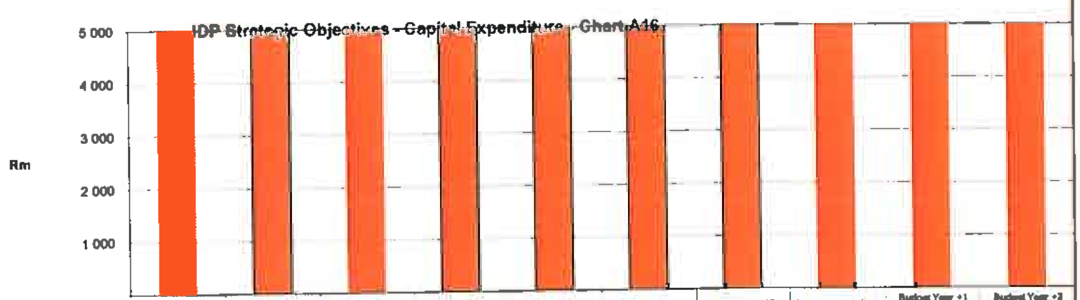


IDP Strategic Objective - Expenditure										
Sustaining the Natural and Built Environment										
Economic Development and Job Creation		23 641	15 343	15 394	16 614	16 614	16 614	14 716	15 386	16 127
Quality Living Environment										
Safe, Healthy and Secure Environment	62 212	34 605	42 175	56 058	58 904	58 904	58 904	50 092	49 835	51 368
Empowering our Citizens										
Embracing our Cultural Diversity										
Good Governance	93 282	102 545	120 216	124 768	129 065	129 065	129 065	186 850	173 069	181 208
Financial Viability and Sustainability										
Operations and Support Services	153 852	193 579	221 155	160 621	164 828	164 828	164 828	220 770	225 640	232 986
check	309 346	354 371	221 058	306 824	369 412	369 412	369 412	322 644	302 626	321 996



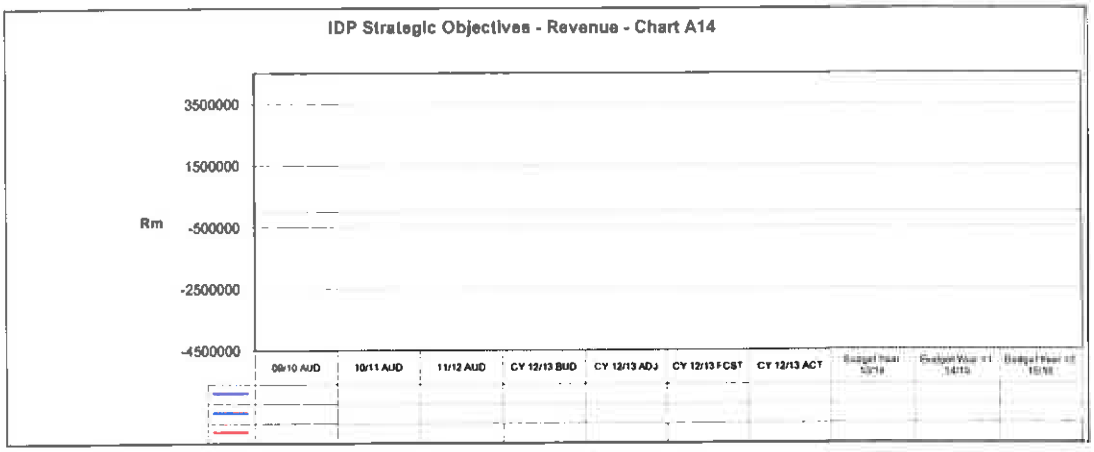
	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Operations and Support Services	153 852	183 579	221 155	180 621	184 828	184 828	184 828	220 770	225 640	232 986
Financial Viability and Sustainability										
Good Governance	93 282	102 545	120 216	124 708	129 065	129 065	129 065	160 850	173 069	181 208
Embracing our Cultural Diversity										
Empowering our Citizens										
Safe, Healthy and Secure Environment	82 212	34 806	42 175	56 056	58 904	58 904	58 904	50 092	49 836	51 368
Quality Living Environment										
Economic Development and Job Creation		23 841	15 343	15 284	18 614	18 614	18 614	14 716	15 388	18 137
Sustaining the Natural and Built Environment										

IDP Strategic Objective - Capital Expenditure										
Empowering our Citizens										
Sustaining the Natural and Built Environment										
Good Governance	36 152	38 028	42 488	30 432	34 582	34 582	34 582	21 428	3 497	3 669
Safe, Healthy and Secure Environment	7 785	3 973	3 973	29 609	36 109	36 109	36 109	2 624	2 664	2 797
Operations and Support Services	1 123 667	1 247 873	1 442 295	361 884	352 689	352 689	352 689	361 443	264 340	313 257
Other objectives	1 167 603	1 289 875	1 488 756	421 925	423 380	423 380	423 380	385 494	270 501	319 723
Financial Viability and Sustainability										
Economic Development and Job Creation	13	3 789	3 789	5 010	5 010	5 010	5 010	1 934	2 167	2 217
Embracing our Cultural Diversity										
Quality Living Environment										
check	1 167 616	1 293 664	1 167 616	226 038	237 538	237 538	237 538	306 364	370 389	360 125



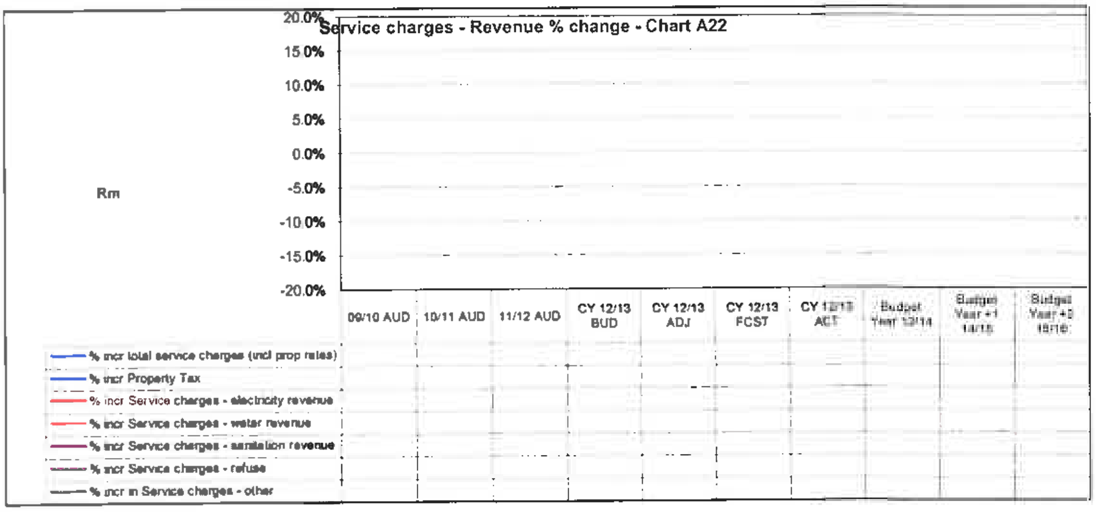
	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Quality Living Environment										
Embracing our Cultural Diversity										
Economic Development and Job Creation	13	3 789	3 789	5 010	5 010	5 010	5 010	1 934	2 167	2 217
Financial Viability and Sustainability										
Other objectives	1 167 603	1 289 875	1 488 756	421 925	423 380	423 380	423 380	385 494	270 501	319 723

Cash flow trend	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	CY 12/13 ACT	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Cash Flow - Op Activities	196 602	155 853	219 977	502 381	503 836	503 836	503 836	297 207	246 269	315 345
Cash Flow - Investing (used)	(124 988)	(157 685)	(231 004)	(426 935)	(428 390)	(428 390)	(428 390)	(308 190)	(273 169)	(322 440)
Cash Flow - Financing	(1 087)	(1 720)	(3 040)					(43)	(43)	(43)

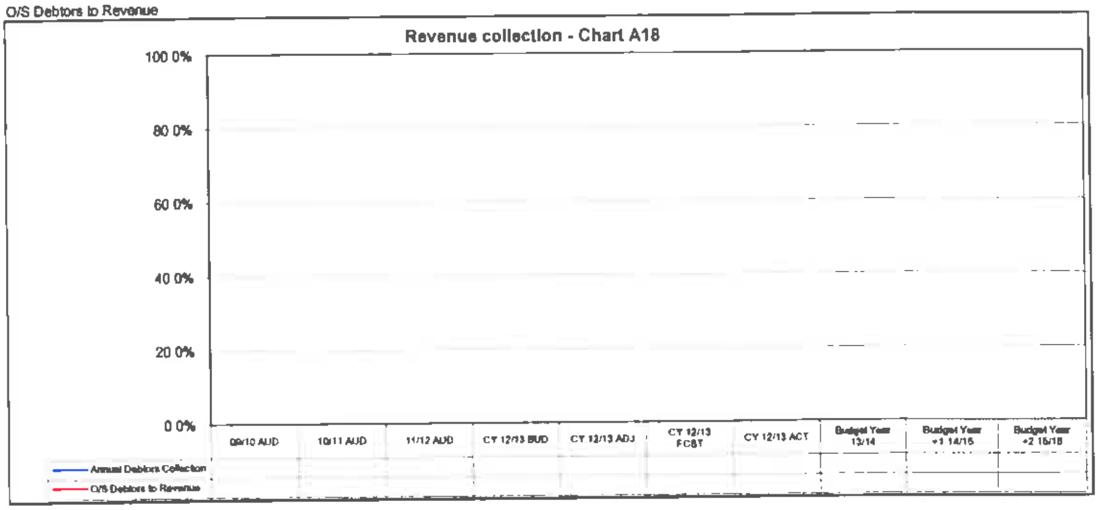


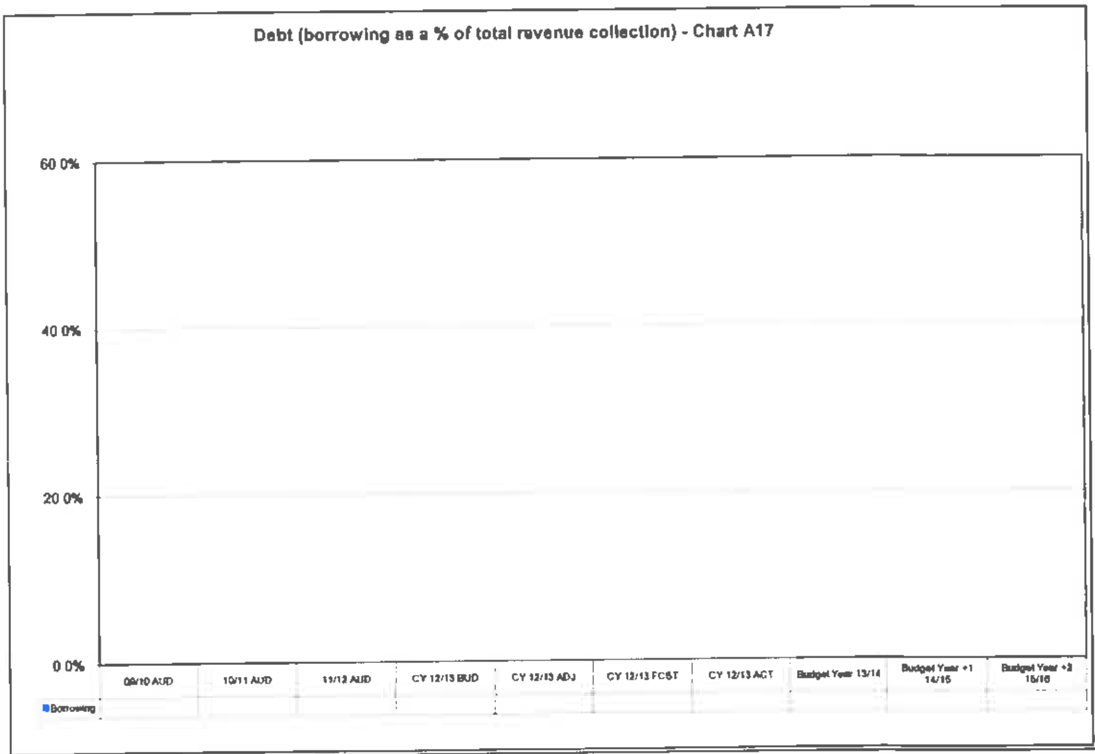
Increases in service charges
% incr total service charges (incl prop rates)
% incr Property Tax
% incr Service charges - electricity revenue
% incr Service charges - water revenue
% incr Service charges - sanitation revenue
% incr Service charges - refuse
% incr in Service charges - other

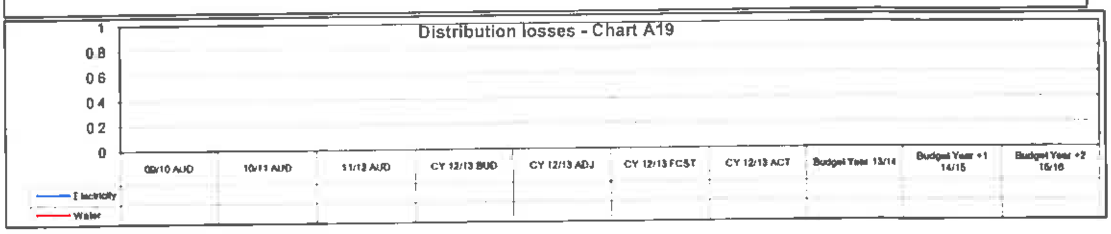
Need to define



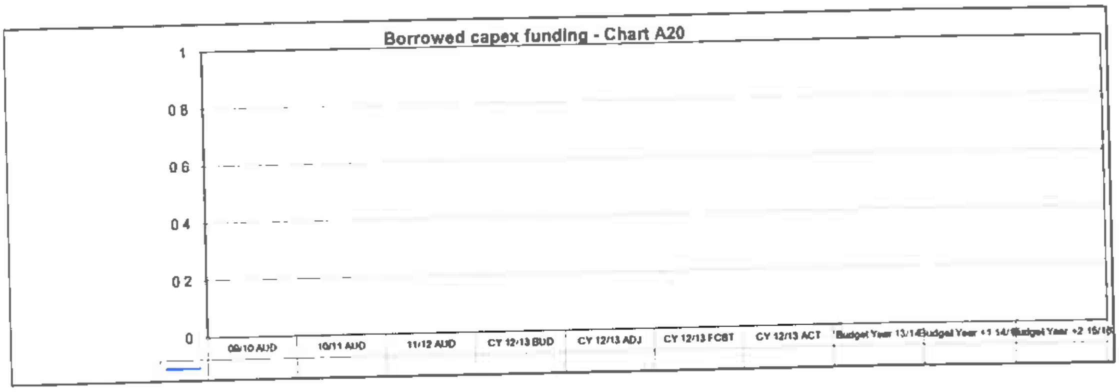
Debt
Borrowing
Annual Debtors Collection
O/S Debtors to Revenue



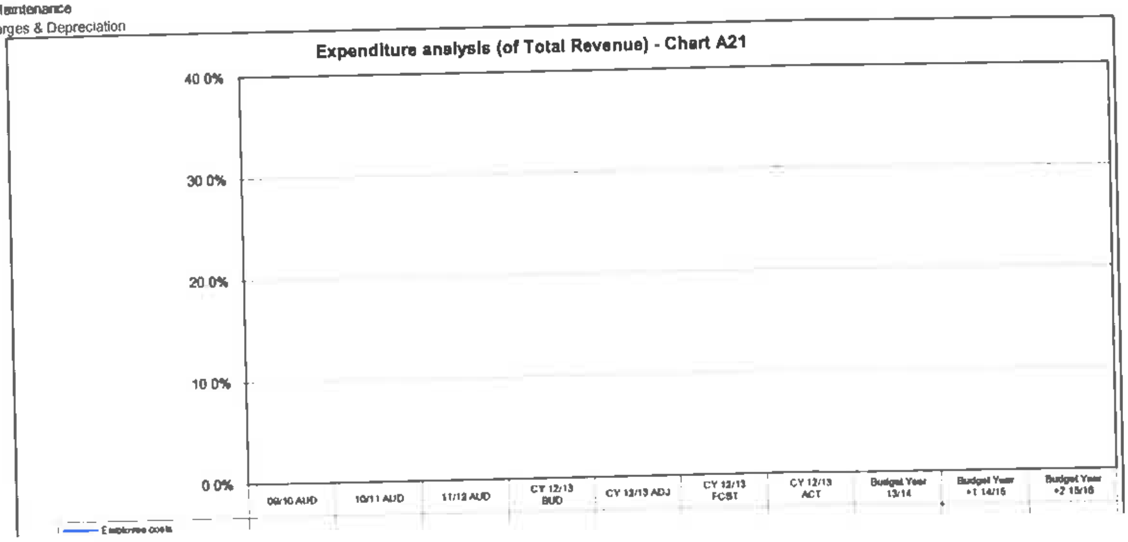




Borrowed capex funding



Expenditure analysis
Employee costs
Remuneration
Repairs & Maintenance
Finance charges & Depreciation



6.Overview of the Budget Process

Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

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

The IDP and Budget time schedule of the 2013/2014 budget cycle was approved by Council on during August 2011, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

The following public budget and IDP meetings wereheld throughout Zululand and all members of the public were urged to attend.

Date	**Town/Sector**
20 April 2013	Vryheid
21 April 2013	Ulundi
23 April 2013	Nongoma
24 April 2013	Pongola
25 April 2013	Edumbe

Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2012 andthe update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The draft and final budget will be provided to National Treasury and Provincial Treasury for their consideration in line with S23 of the MFMA.

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

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

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2013/2014), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the Budget documentation ispublished on the municipality's website.

7 OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP

Integrated Development Plan Review Process

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on its second IDP Review of the Second 5 Year cycle of IDPs which commenced from the 2011/12 - 2015/16 financial years.

Legal Status

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

- **Vision**

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

- **Mission**

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

- **Core Values**

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

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

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

Zululand District Municipality (Key Performance Areas)

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

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

8. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

1. KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on supporting table SA 8.

2. MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table A4Budgeted Financial Performance (revenue and expenditure)

Provision of free basic services:

More details are provided in Table A10 Basic service delivery measurement.

9. OVERVIEW OF THE BUDGET-RELATED POLICIES

The following budget tabled policies are tabled with the budget documentation for comments and inputs:

Financial Plan
Credit control and Tariff Bylaws
Fixed Asset Management Policy
Banking and Investment Policy
Risk Management Policy
IT Policy
Supply Chain Management Policy
Insurance policy

CREDIT CONTROL AND TARIFF BYLAWS

The Municipal System Act requires Council to adopt a Tariff Policy. The general financialmanagement functions covered in section 62 of the MFMA includes the implementation of atariff policy. Specific legislation applicable to each service has been taken into considerationwhen determining this policy.This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government:Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

BANKING AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt andimplement a supply chain management policy, which gives effect to the requirements of theAct. The Municipality's Supply Chain Management Policy was approved by Council.The recommended adjustments to the policy is to align the policy with the new PreferentialProcurement Regulations, and to streamline the policy to include best practices as advised by staff of the Provincial Government following their review of the policy.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

IT Policy
The installation of the municipality's information technology (IT) network represents a significant capital outlay, and the objective of this policy is therefore to ensure that this investment in modern technology is properly managed.

Risk Management Policy

The objective is to review the effectiveness of the municipality's financial risk management strategies, with specific reference to the effectiveness with which the municipality's financial and other policies are being implemented.

Review the effectiveness of the municipality's other operational risk management strategies, including environmental risks, risks relating to the safety and well-being of the municipality's employees and risks relating to inadequate training and functional capacitation of the municipality's employees.

Identify and assess the significance of any risks not covered by existing risk management strategies, and formulate means of addressing such risks.

Insurance policy
This insurance policy is aimed at ensuring that all assets, Councillors, employees and third parties are insured economically and adequately at all times.

Financial Plan

The purpose of the financial plan is to set out details of the financial issues that need to be addressed in a financial year. It is meant to be a tool to highlight any financial shortcomings

10. OVERVIEW OF BUDGET ASSUMPTIONS

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National BargainCouncil negotiations of salary increases for the following three years. The following was negotiated for 2013/2014 namely:

Salary increase based on CPIX 5.5% plus 1.25% notch increase for qualifying employees.

General expenditure
It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2013/2014 will be completed during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP).

Repairs and Maintenance
It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. No major breakages will take place during the financial year.

Finance costs
It is assumed that interest rates will be stable during the financial year, but the provision for interest is base on lease liability.

Bulk Purchases
It is assumed that electricity tariffs of Eskom will increase by 7.3 % as from 1 July 2013, as approved by NERSA.

Income

Collection rate for municipal services

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

Other items that we are expecting to collect results from the following items meter testing, tender fee, Indonsa Hall hire, Indonsa deposit refundable, sewer pond dump site per load

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2013/20114 financial year.

FINANCIAL POSITION

Property Plant and Equipment
It is assumed that looking at our current funding there will be a decrease in addition to PPE in 2013/2014 as compared to 2012/2013.

Long –term Receivables
It is assumed that taking in to account the current movement there will be an increase in 2013/2014 long term receivables resulting from the 7.3% increase by Eskom and also the provision for new accounts estimated to be R500, 000 p.a. with Eskom. This 7.3% increase taken in to account in the two outer years.

Intangible Asset
It is assumed that the Intangible asset will increase with R50 000 as the net movement after taking into account the amortisation amount and the payments to software licences for the year over the three year period.

Call Investment Deposits
2012-13: The Call investment estimated balance was determined based on the call investment balance as at 31 January 2013 (R 210,027) and together with the projected six months expenditure based on the prior year conditional grant expenditure as well as transfer to settle the bank overdraft balance of R 3,2 million as at 31 January 2013.

For 2013/14 financial year going forward, it is assumed that there will be an increase.

Current portion of long-term receivables
It is assumed that there will be a decrease in the next financial years budget based on that there will be an increase in long-term receivables.

Inventory
The inventory level is assumed to increase in the next financial year based on the current stock level.

Trade and other payables from exchange transactions
Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease by 10% in the 2013/2014 and the other to outer years.

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

Bank overdraft
It is assumed that there will be no overdraft in 2013/2014 if we are looking at the current trend. The reason is that cash flow management is in place and we are using EFT to pay.

Consumer deposit
If we are looking at 6 months movement, it gives us a decrease in consumer deposit. A decrease is the net movement between new accounts and consumers who defaulted. We made the assumption that next year which is 2013/2014 the change will be more less the same and the other two outer years.

11 OVERVIEW OF BUDGET FUNDING

SUMMARY

The operating budget for 2013/2014 to 2015/2016 will be financed as follows:

	2013/2014	2014/2015	2015/2016
Provincial and National Operating Grants	292,472,000	308,003,000	326,586,000
Depreciation Reserve	35,280,259	37,079,553	38,896,451
Accumulated Surplus	76,015,517	67,706,043	62,560,086
Water and sewerage charges	34,574,042	36,337,318	38,117,847
Rental Income	103,812	109,106	114,453
Interest Earned	13,981,389	14,694,439	15,414,467
Total Operating Revenue excl. Capital Transfers	**452,427,019**	**463,929,460**	**481,689,303**

The capital budget for 2013/2014 to 2015/2016 will be financed as follows:

	2013/2014	2014/2015	2015/2016
Own Funds	28,397,401	7,056,836	7,402,621
Grants	359,031,000	265,611,000	314,537,000
Total Capital Budget	**387,428,401**	**272,667,836**	**321,939,621**

Reserves
All the reserves of the municipality are not cash funded. The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

Sustainability of municipality
The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

Impact on tariffs
The way that the budget is funded will ensure that, increase will be 5.5% to make equalisation. The municipality has no control over the increases of electricity tariffs and the 7% increase inelectricity tariffs of Eskom; will have a negative impact on the local economy, although tariffs charged by the municipality will only increase by 10% on average.

Water, sewerage together with the sundry tariffs are listed in tariffs schedule. The tariff increases are also indicated.

Collection Rate
Income levels for service charges and rates for the budget year were based on the following
Collection rates
Water 65%
Sanitation 65%

Planned savings and efficiencies
The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:
Telephone costs
Overtime

Investments

Particulars of monetary investments as at 30 January 2013:

Investments	Amount
Absa	R 175 000 000
Standard Bank	R 10 000 000
First Rand	R 45 000 000
TOTAL	**R 230 000 000**

Planned proceeds of sale of assets
No significant revenue is expected from the sale of redundant assets.

Planned use of previous year's cash backed accumulated surplus
The previous year's surplus is cash backed.

New borrowings
There are no new borrowings proposed.

12.EXPENDITURE ONALLOCATIONS AND GRANT PROGRAMMES

Particulars of budgeted allocations and grants
Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

13.ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

14.COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Costs to Municipality:

Councillors	
Speaker (1)	R 593,369
Executive Mayor (1)	R 736,744
Deputy Executive Mayor (1)	R 386,245
Executive Committee (4)	R 2,228,220
Other Councillors (28)	R 2,327,778
	R **6,272,356**

Senior Managers	
Municipal Manager	R 1,326,556
Chief Financial Officer	R 938,321
Director: Corporate Services	R 932,433
Director: Community Services	R 938,321
Director: Technical Services	R 938,321
	R **6,012,309**

All other staff **R 123,956,146**

Number of Councillors **35**
Senior Managers **6**
Details of employee numbers can be obtained on Supporting Table SA24: Summary ofpersonnel numbers.

15. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The monthly targets for revenue and expenditure are provided in Supporting Table SA25
Budgeted monthly revenue and expenditure.The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthlycash flow.

16. CAPITAL SPENDING DETAIL

Information/detail regarding capital projects by vote is provided in Supporting Table SA36:Detailed capital budget.

17. LEGISLATION COMPLIANCESTATUSES

Zululand District Municipality complies in general with legislation applicable tomunicipalities.

- **In year reporting**

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

- **Internship programme**

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

- **Budget and Treasury Office**

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

- **Audit Committee**

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

- **Annual Report**

  The Final annual report was approved at the end of March 2013 and is 100% Complete.

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.

Date: 2013-06-03

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

WATER TARIFFS AND SEWERAGE CHARGES 2013 - 2014

DETAILS	NONGOMA	% CHANGE	ULUNDI	% CHANGE	EDUMBE	% CHANGE	PONGOLA	% CHANGE
WATER TARIFFS								
DOMESTIC								
CURRENT 0-6kl	0.00		0.00		0.00		0.00	
PROPOSED	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CURRENT 7-30kl	4.40		4.40		4.40		3.38	
PROPOSED	4.40	0%	4.40	0%	4.40	0%	3.72	10%
CURRENT 30-40	5.39		5.39		5.39		5.24	
PROPOSED	5.39	0%	5.39	0%	5.39	0%	5.39	2.9%
CURRENT > 40	6.68		6.52		6.51		6.68	
PROPOSED	6.68	0%	6.68	2.5%	6.68	2.6%	6.68	0%
BUSINESS								
CURRENT	6.18		6.18		5.64		6.18	
PROPOSED	6.18	0%	6.18	0%	6.18	9.6%	6.18	0%
WATER CONNECTIONS:	3 months consumption		3 months consumption		3 months consumption		3 months consumption	
Residential	1 980.00		1 980.00		1 980.00		1 980.00	
Businesses	cost +10%		cost +10%		cost +10%		cost +10%	
METER TEMPERING:								
First Offence	1 161.00		1 161.00		1 161.00		1 161.00	
Second Offence	2 322.00		2 322.00		2 322.00		2 322.00	
Third Offence								
WATER RECONNECTION FEE:	117.00		117.00		117.00		117.00	
WATER TANKERS: loads								
Rate per kilometer	5.00		5.00		5.00		5.00	
Rate per kiloliter	7.00		7.00		7.00		7.00	
Other Consumables								
Where no working water meter is installed on which the property is occupied								
STAND ALONE/ DEDICATED SCH	cost +10%		cost +10%		cost +10%		cost +10%	

WATER TARIFFS AND SEWERAGE CHARGES 2013 - 2014

DETAILS	NONGOMA	% CHANGE	ULUNDI	% CHANGE	EDUMBE	% CHANGE	PONGOLA	% CHANGE
WATER TARIFFS								
DOMESTIC								
CURRENT 0-6kl	0.00		0.00		0.00		0.00	
PROPOSED	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CURRENT 7-30kl	4.40		4.40		4.40		3.38	
PROPOSED	4.40	0%	4.40	0%	4.40	0%	3.72	10%
CURRENT 30-40	5.39		5.39		5.39		5.24	
PROPOSED	5.39	0%	5.39	0%	5.39	0%	5.39	2.9%
CURRENT > 40	6.68		6.52		6.51		6.68	
PROPOSED	6.68	0%	6.68	2.5%	6.68	2.6%	6.68	0%
BUSINESS								
CURRENT	6.18		6.18		5.64		6.18	
PROPOSED	6.18	0%	6.18	0%	6.18	9.6%	6.18	0%
WATER CONNECTIONS:	3 months consumption		3 months consumption		3 months consumption		3 months consumption	
Residential	1 980.00		1 980.00		1 980.00		1 980.00	
Businesses	cost +10%		cost +10%		cost +10%		cost +10%	
METER TEMPERING:								
First Offence	1 161.00		1 161.00		1 161.00		1 161.00	
Second Offence	2 322.00		2 322.00		2 322.00		2 322.00	
Third Offence								
WATER RECONNECTION FEE:	117.00		117.00		117.00		117.00	
WATER TANKERS: loads								
Rate per kilometer	5.00		5.00		5.00		5.00	
Rate per kiloliter	7.00		7.00		7.00		7.00	
Other Consumables								
Where no working water meter is installed on which the property is occupied								
STAND ALONE/ DEDICATED SCHEMES	cost +10%		cost +10%		cost +10%		cost +10%	

DETAILS	NONGOMA	% CHANGE	ULUNDI	% CHANGE	EDUMBE	% CHANGE	PONGOLA	% CHANGE
SEWERAGE CHARGES								
SEWERAGE CHARGES								
CURRENT (Vat inclusive)	55.59		55.59		0.00		55.59	
PROPOSED	60.00	7.90%	60.00	7.9%	0.00		60.00	7.9%
SEWER EXCESS								
CURRENT (Vat inclusive)	2.50		2.50				2.50	
PROPOSED	2.75	10%	2.75	10%			2.75	10%
VACUUM TANK SERVICE per 5kl OR PART THEREOF								
Normal week days	106.00		106.00		106.00		106.00	
Weekends and Public Holidays	371.00		371.00		371.00		371.00	
Rate per kl	5.00		5.00		5.00		5.00	
STAND ALONE/ DEDICATED SCHEMES	cost +10%		cost +10%		cost +10%		cost +10%	

WATER TARIFFS AND SEWERAGE CHARGES 2013 - 2014

DETAILS	NONGOMA	% CHANGE	14/'15	15/'16	ULUNDI	% CHANGE	14/'15	15/'16	EDUMBE	% CHANGE	14/'15	15/'16	PONGOLA	% CHANGE	14/'15	15/'16
WATER TARIFFS																
DOMESTIC																
CURRENT 0-6kl	0.00				0.00				0.00				0.00			
PROPOSED	0.00	0%			0.00	0%			0.00	0%			0.00	0%		
CURRENT 7-30kl	4.40		4.84	5.32	4.40		4.84	5.32	4.40		4.84	5.32	3.38		3.72	4.09
PROPOSED	4.40	0%	4.84	5.32	4.40	0%	4.84	5.32	4.40	0%	4.84	5.32	3.72	10%	4.09	4.50
CURRENT 30-40	5.39		5.93	5.99	5.39		5.93	5.99	5.39		5.93	5.99	5.24		5.76	6.34
PROPOSED	5.39	0%	5.93	5.99	5.39	0%	5.93	5.99	5.39	0%	5.93	5.99	5.39	2.9%	5.93	6.52
CURRENT > 40	6.68				6.52				6.51				6.68		7.35	8.08
PROPOSED	6.68	0%			6.68	2.5%			6.68	2.6%			6.68	0%	7.35	8.08
BUSINESS																
CURRENT	6.18		6.24	6.87	6.18		6.24	6.87	5.64		6.24	6.87	6.18		6.80	7.48
PROPOSED	6.18	0%	6.24	6.87	6.18	0%	6.24	6.87	6.18	9.6%	6.24	6.87	6.18	0%	6.80	7.48
WATER CONNECTIONS:																
Residential	1 980.00		2178.00	2395.80	1 980.00		2178.00	2395.80	1 980.00		2178.00	2395.80	1 980.00		2178.00	2395.80
Businesses	cost +10%				cost +10%				cost +10%				cost +10%			
METER TEMPERING:																
First Offence	1 161.00		1 277.10	1 404.81	1 161.00		1 277.10	1 404.81	1 161.00		1 277.10	1 404.81	1 161.00		1 277.10	1 404.81
Second Offence	2 322.00		2 554.20	2 809.62	2 322.00		2 554.20	2 809.62	2 322.00		2 554.20	2 809.62	2 322.00		2 554.20	2 809.62
Third Offence																
WATER RECONNECTION FEE:	117.00		128.70	141.57	117.00		128.70	141.57	117.00		128.70	141.57	117.00		128.70	141.57
WATER TANKERS: loads																
Rate per kilometer	5.00		5.50	6.05	5.00		5.50	6.05	5.00		5.50	6.05	5.00		5.50	6.05
Rate per kiloliter	7.00		7.70	8.47	7.00		7.70	8.47	7.00		7.70	8.47	7.00		7.70	8.47
Other Consumables																
Where no working water meter is installed on which the property is occupied																
STAND ALONE/ DEDICATED SCHEMES	cost +10%				cost +10%				cost +10%				cost +10%			

DETAILS	NONGOMA	% CHANGE			ULUNDI	% CHANGE			EDUMBE	% CHANGE			PONGOLA	% CHANGE		
SEWERAGE CHARGES																
SEWERAGE CHARGES																
CURRENT (Vat Inclusive)	55.59		61.15	67.26	55.59		61.15	67.26	0.00				55.59		61.15	67.26
PROPOSED	60.00	7.90%	66.00	72.60	60.00	7.9%	66.00	72.60	0.00				60.00	7.9%	66.00	72.60
SEWER EXCESS																
CURRENT (Vat Inclusive)	2.50		2.75	3.03	2.50		2.75	3.03					2.50			
PROPOSED	2.75	10%	3.03	3.33	2.75	10%	3.03	3.33					2.75	10%		
VACUUM TANK SERVICE per 5kl OR PART THEREOF																
Normal week days	106.00		116.60	128.26	106.00		116.60	128.26	106.00		116.60	128.26	106.00		116.60	128.26
Weekends and Public Holidays	371.00		408.10	448.91	371.00		408.10	448.91	371.00		408.10	448.91	371.00		408.10	448.91
Rate per kl	5.00		5.50	6.05	5.00		5.50	6.05	5.00		5.50	6.05	5.00		5.50	6.05
STAND ALONE/ DEDICATED SCHEMES	cost +10%				cost +10%				cost +10%				cost +10%			

GENERAL TARRIFS:

METER TESTING	cost +10%
TENDER FEE	160.00
INDONSA HALL HIRE	530.00
INDONSA DEPOSIT REFUNDABLE	212.00
R/D CHEQUE	85.00
SEWER POND DUMP SITE PER LOAD	56.00

WATER TARIFFS AND SEWERAGE CHARGES 2013 - 2014

DETAILS	NONGOMA	% CHANGE	ULUNDI	% CHANGE	EDUMBE	% CHANGE	PONGOLA	% CHANGE
WATER DEPOSIT								
DOMESTIC	ESTIMATED TARRIF OF R250 MINIMUN		ESTIMATED TARRIF OF R250 MINIMUN		ESTIMATED TARRIF OF R250 MINIMUN		ESTIMATED TARRIF OF R250 MINIMUN	
NON DOMESTIC	AVERAGE MONTH WATER SERVICES		AVERAGE MONTH WATER SERVICES		AVERAGE MONTH WATER SERVICES		AVERAGE MONTH WATER SERVICES	