

DC26 Zululand - Table C1 Monthly Budget Statement Summary - M10 Apri

| Description                                                          | 2013/14          | Budget Year 2014/15 |                   |                    |                    |                    |                     |                 |                    |
|----------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|                                                                      | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                                   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                       | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Service charges                                                      | 26 899           | 29 297              | 29 297            | (4 514)            | 25 783             | 24 414             | 1 369               | 6%              | 29 297             |
| Investment revenue                                                   | 6 980            | 8 581               | 2 581             | 442                | 1 680              | 7 151              | (5 470)             | -76%            | 2 581              |
| Transfers recognised - operational                                   | 306 610          | 312 569             | 313 032           | -                  | 309 736            | 260 474            | 49 262              | 19%             | 313 032            |
| Other own revenue                                                    | 3 704            | 181 737             | 180 085           | 25                 | 2 252              | 151 447            | (149 196)           | -99%            | 180 085            |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>344 194</b>   | <b>532 184</b>      | <b>524 995</b>    | <b>(4 047)</b>     | <b>339 451</b>     | <b>443 487</b>     | <b>(104 035)</b>    | <b>-23%</b>     | <b>524 995</b>     |
| Employee costs                                                       | 128 571          | 142 395             | 142 395           | 11 800             | 121 110            | 118 663            | 2 448               | 2%              | 142 395            |
| Remuneration of Councillors                                          | 6 191            | 6 467               | 6 467             | 767                | 5 196              | 5 389              | (193)               | -4%             | 6 467              |
| Depreciation & asset impairment                                      | 29 701           | 45 618              | 45 618            | 3 949              | 31 652             | 38 015             | (6 363)             | -17%            | 45 618             |
| Finance charges                                                      | -                | 11                  | -                 | -                  | -                  | 9                  | (9)                 | -100%           | -                  |
| Materials and bulk purchases                                         | 76 016           | 84 865              | 84 865            | (1 821)            | 53 380             | 70 721             | (17 341)            | -25%            | 84 865             |
| Transfers and grants                                                 | 1 829            | 1 981               | 1 981             | -                  | -                  | 1 651              | (1 651)             | -100%           | 1 981              |
| Other expenditure                                                    | 279 590          | 232 833             | 216 164           | 17 816             | 190 875            | 194 027            | (3 152)             | -2%             | 216 164            |
| <b>Total Expenditure</b>                                             | <b>521 898</b>   | <b>514 170</b>      | <b>497 490</b>    | <b>32 511</b>      | <b>402 214</b>     | <b>428 475</b>     | <b>(26 261)</b>     | <b>-6%</b>      | <b>497 490</b>     |
| <b>Surplus/(Deficit)</b>                                             | <b>(177 704)</b> | <b>18 014</b>       | <b>27 505</b>     | <b>(36 558)</b>    | <b>(62 762)</b>    | <b>15 012</b>      | <b>(77 774)</b>     | <b>-518%</b>    | <b>27 505</b>      |
| Transfers recognised - capital                                       | 366 430          | 336 994             | 329 994           | -                  | 323 245            | 280 828            | 42 417              | 15%             | 329 994            |
| Contributions & Contributed assets                                   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>188 726</b>   | <b>355 008</b>      | <b>357 499</b>    | <b>(36 558)</b>    | <b>260 483</b>     | <b>295 840</b>     | <b>(35 358)</b>     | <b>-12%</b>     | <b>357 499</b>     |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>188 726</b>   | <b>355 008</b>      | <b>357 499</b>    | <b>(36 558)</b>    | <b>260 483</b>     | <b>295 840</b>     | <b>(35 358)</b>     | <b>-12%</b>     | <b>357 499</b>     |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                           | <b>323 512</b>   | <b>355 008</b>      | <b>357 488</b>    | <b>11 283</b>      | <b>256 946</b>     | <b>294 840</b>     | <b>(37 894)</b>     | <b>-13%</b>     | <b>356 488</b>     |
| Capital transfers recognised                                         | 309 702          | 336 994             | 329 994           | 11 107             | 253 381            | 280 828            | (27 447)            | -10%            | 329 994            |
| Public contributions & donations                                     | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Borrowing                                                            | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Internally generated funds                                           | 13 810           | 18 014              | 27 494            | 176                | 3 565              | 15 012             | (11 447)            | -76%            | 27 494             |
| <b>Total sources of capital funds</b>                                | <b>323 512</b>   | <b>355 008</b>      | <b>357 488</b>    | <b>11 283</b>      | <b>256 946</b>     | <b>295 840</b>     | <b>(38 894)</b>     | <b>-13%</b>     | <b>357 488</b>     |
| <b>Financial position</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                 | 19 731           | 231 332             | 123 562           | -                  | 16 679             | -                  | -                   | -               | 123 562            |
| Total non current assets                                             | 2 057 652        | 2 670 799           | 2 673 279         | -                  | 21 177             | -                  | -                   | -               | 2 673 279          |
| Total current liabilities                                            | 95 879           | 73 500              | 73 500            | -                  | (41 429)           | -                  | -                   | -               | 73 500             |
| Total non current liabilities                                        | 5                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Community wealth/Equity</b>                                       | <b>1 981 498</b> | <b>2 828 631</b>    | <b>2 723 341</b>  | -                  | <b>79 286</b>      | -                  | -                   | -               | <b>2 723 341</b>   |
| <b>Cash flows</b>                                                    |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 219 894          | 252 059             | 255 739           | (8 160)            | 290 183            | 210 049            | (80 134)            | -38%            | 255 739            |
| Net cash from (used) investing                                       | (314 945)        | (355 007)           | (357 487)         | (11 283)           | (188 029)          | (295 839)          | (107 810)           | 36%             | (357 487)          |
| Net cash from (used) financing                                       | -                | (45)                | (45)              | -                  | -                  | -                  | -                   | -               | (45)               |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>(5 500)</b>   | <b>48 129</b>       | <b>(107 292)</b>  | <b>-</b>           | <b>102 154</b>     | <b>(91 289)</b>    | <b>(193 443)</b>    | <b>212%</b>     | <b>(101 793)</b>   |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                               | 6 087            | 1 870               | 65 995            | -                  | -                  | -                  | -                   | -               | 73 952             |
| <b>Creditors Age Analysis</b>                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                      | 7 236            | 7 559               | 22 763            | -                  | -                  | -                  | -                   | -               | 37 558             |

DC26 Zululand - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

| Description                                | Ref      | 2013/14         | Budget Year 2014/15 |                 |                 |                |                |                 |                |                    |
|--------------------------------------------|----------|-----------------|---------------------|-----------------|-----------------|----------------|----------------|-----------------|----------------|--------------------|
|                                            |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual  | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                         | <b>1</b> |                 |                     |                 |                 |                |                |                 |                |                    |
| <b>Revenue - Standard</b>                  |          |                 |                     |                 |                 |                |                |                 |                |                    |
| <b>Governance and administration</b>       |          | 295 046         | 488 988             | 481 336         | 455             | 302 325        | 407 490        | (105 165)       | -26%           | 481 336            |
| Executive and council                      |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Budget and treasury office                 |          | 286 949         | 488 988             | 481 336         | 455             | 300 789        | 407 490        | (106 701)       | -26%           | 481 336            |
| Corporate services                         |          | 8 097           | -                   | -               | -               | 1 536          | -              | 1 536           | #DIV/0!        | -                  |
| <b>Community and public safety</b>         |          | 1 891           | 6 729               | 6 729           | -               | 1 788          | 5 608          | (3 820)         | -68%           | 6 729              |
| Community and social services              |          | 1 891           | 6 729               | 6 729           | -               | 1 788          | 5 608          | (3 820)         | -68%           | 6 729              |
| Sport and recreation                       |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Public safety                              |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Housing                                    |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Health                                     |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Economic and environmental services</b> |          | 9 532           | 3 351               | 3 351           | -               | 3 351          | 2 793          | 559             | 20%            | 3 351              |
| Planning and development                   |          | 9 532           | 3 351               | 3 351           | -               | 3 351          | 2 793          | 559             | 20%            | 3 351              |
| Road transport                             |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Environmental protection                   |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Trading services</b>                    |          | 404 132         | 370 110             | 363 573         | (4 502)         | 355 233        | 308 425        | 46 808          | 15%            | 363 573            |
| Electricity                                |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Water                                      |          | 404 132         | 362 762             | 356 225         | (5 300)         | 347 566        | 302 302        | 45 265          | 15%            | 356 225            |
| Waste water management                     |          | -               | 7 348               | 7 348           | 798             | 7 666          | 6 123          | 1 543           | 25%            | 7 348              |
| Waste management                           |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Other</b>                               | <b>4</b> | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Total Revenue - Standard</b>            | <b>2</b> | <b>710 601</b>  | <b>869 178</b>      | <b>854 989</b>  | <b>(4 047)</b>  | <b>662 896</b> | <b>724 315</b> | <b>(61 619)</b> | <b>-9%</b>     | <b>854 989</b>     |
| <b>Expenditure - Standard</b>              |          |                 |                     |                 |                 |                |                |                 |                |                    |
| <b>Governance and administration</b>       |          | 136 406         | 195 654             | 188 468         | 9 640           | 104 244        | 163 045        | (58 801)        | -36%           | 188 468            |
| Executive and council                      |          | 53 149          | 63 930              | 60 044          | 2 603           | 35 923         | 53 275         | (17 352)        | -33%           | 60 044             |
| Budget and treasury office                 |          | 35 251          | 77 410              | 77 300          | 3 109           | 24 528         | 64 508         | (39 980)        | -62%           | 77 300             |
| Corporate services                         |          | 48 005          | 54 314              | 51 124          | 3 929           | 43 793         | 45 262         | (1 469)         | -3%            | 51 124             |
| <b>Community and public safety</b>         |          | 40 419          | 59 791              | 59 503          | 3 688           | 34 146         | 49 826         | (15 680)        | -31%           | 59 503             |
| Community and social services              |          | 40 419          | 59 791              | 59 503          | 3 688           | 34 146         | 49 826         | (15 680)        | -31%           | 59 503             |
| Sport and recreation                       |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Public safety                              |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Housing                                    |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Health                                     |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Economic and environmental services</b> |          | 16 769          | 16 179              | 16 113          | 1 312           | 14 369         | 13 483         | 887             | 7%             | 16 113             |
| Planning and development                   |          | 16 769          | 16 179              | 16 113          | 1 312           | 14 369         | 13 483         | 887             | 7%             | 16 113             |
| Road transport                             |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Environmental protection                   |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Trading services</b>                    |          | 328 305         | 242 546             | 233 417         | 17 810          | 248 511        | 202 122        | 46 389          | 23%            | 233 417            |
| Electricity                                |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| Water                                      |          | 328 305         | 231 883             | 222 754         | 16 839          | 241 742        | 193 236        | 48 506          | 25%            | 222 754            |
| Waste water management                     |          | -               | 10 663              | 10 663          | 971             | 6 769          | 8 886          | (2 117)         | -24%           | 10 663             |
| Waste management                           |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Other</b>                               |          | -               | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Total Expenditure - Standard</b>        | <b>3</b> | <b>521 898</b>  | <b>514 170</b>      | <b>497 501</b>  | <b>32 451</b>   | <b>401 270</b> | <b>428 475</b> | <b>(27 205)</b> | <b>-6%</b>     | <b>497 501</b>     |
| <b>Surplus/ (Deficit) for the year</b>     |          | <b>188 703</b>  | <b>355 008</b>      | <b>357 488</b>  | <b>(36 498)</b> | <b>261 426</b> | <b>295 840</b> | <b>(34 414)</b> | <b>-12%</b>    | <b>357 488</b>     |

DC26 Zululand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

| Vote Description                | Ref | 2013/14         | Budget Year 2014/15 |                 |                |               |               |              |                |                    |
|---------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                     |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue by Vote                 | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - COUNCIL                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 2 - CORPORATE SERVICES     |     | 6 499           | -                   | -               | -              | 1 536         | -             | 1 536        | #DIV/0!        | -                  |
| Vote 3 - FINANCE                |     | 288 865         | 488 988             | 481 336         | 455            | 300 789       | 407 490       | (106 701)    | -26.2%         | 481 336            |
| Vote 4 - PLANNING & WSA         |     | 9 532           | 3 351               | 3 351           | -              | 3 351         | 2 793         | 559          | 20.0%          | 3 351              |
| Vote 5 - COMMUNITY DEVELOPMENT  |     | 1 839           | 6 729               | 6 729           | -              | 1 788         | 3 925         | (2 137)      | -54.5%         | 6 729              |
| Vote 6 - TECHNICAL SERVICES     |     | 403 890         | 340 813             | 334 276         | -              | 329 231       | 198 808       | 130 423      | 65.6%          | 334 276            |
| Vote 7 - WATER PURIFICATION     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 8 - WATER DISTRIBUTION     |     | -               | 29 297              | 21 949          | (5 300)        | 18 335        | 24 414        | (6 079)      | -24.9%         | 21 949             |
| Vote 9 - WASTE WATER            |     | -               | -                   | 7 348           | 798            | 7 666         | -             | 7 666        | #DIV/0!        | -                  |
| 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   | 710 625         | 869 178             | 854 989         | (4 047)        | 662 696       | 637 429       | 25 267       | 4.0%           | 847 641            |
| Expenditure by Vote             | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - COUNCIL                |     | 53 149          | 63 930              | 60 044          | 2 603          | 35 923        | 53 275        | (17 352)     | -32.6%         | 63 930             |
| Vote 2 - CORPORATE SERVICES     |     | 48 005          | 54 314              | 51 124          | 3 929          | 43 793        | 45 261        | (1 469)      | -3.2%          | 51 124             |
| Vote 3 - FINANCE                |     | 34 380          | 77 410              | 77 300          | 3 169          | 25 472        | 45 156        | (19 684)     | -43.6%         | 77 300             |
| Vote 4 - PLANNING & WSA         |     | 16 847          | 16 179              | 16 113          | 1 312          | 14 369        | 9 438         | 4 931        | 52.3%          | 16 113             |
| Vote 5 - COMMUNITY DEVELOPMENT  |     | 40 419          | 59 791              | 59 503          | 3 688          | 34 146        | 49 826        | (15 680)     | -31.5%         | 59 503             |
| Vote 6 - TECHNICAL SERVICES     |     | 329 097         | 17 771              | 17 772          | 6 861          | 73 427        | 14 809        | 58 618       | 395.8%         | 17 772             |
| Vote 7 - WATER PURIFICATION     |     | -               | 112 691             | 105 390         | 957            | 84 582        | 93 909        | (9 328)      | -9.9%          | 105 390            |
| Vote 8 - WATER DISTRIBUTION     |     | -               | 101 421             | 99 591          | 9 021          | 83 734        | 84 517        | (784)        | -0.9%          | 99 591             |
| Vote 9 - WASTE WATER            |     | -               | 10 664              | 10 664          | 971            | 6 769         | 8 887         | (2 117)      | -23.8%         | 10 664             |
| 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   | 521 898         | 514 170             | 497 501         | 32 511         | 402 214       | 405 078       | (2 864)      | -0.7%          | 501 387            |
| Surplus/ (Deficit) for the year | 2   | 188 727         | 355 008             | 357 488         | (36 558)       | 260 483       | 232 352       | 28 131       | 12.1%          | 346 254            |

DC26 Zululand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

|                                                               |     | Budget Year 2014/15           |                    |                    |                |               |                  |                 |                      |                       |
|---------------------------------------------------------------|-----|-------------------------------|--------------------|--------------------|----------------|---------------|------------------|-----------------|----------------------|-----------------------|
| Description                                                   | Ref | 2013/14<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly actual | YearTD actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                                                   |     |                               |                    |                    |                |               |                  |                 |                      |                       |
| Revenue By Source                                             |     |                               |                    |                    |                |               |                  |                 |                      |                       |
| Property rates                                                |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Property rates - penalties & collection charges               |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Service charges - electricity revenue                         |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Service charges - water revenue                               |     | 19 764                        | 21 949             | 21 949             | (5 308)        | 18 163        | 18 291           | (128)           | -1%                  | 21 949                |
| Service charges - sanitation revenue                          |     | 7 135                         | 7 348              | 7 348              | 794            | 7 620         | 6 123            | 1 497           | 24%                  | 7 348                 |
| Service charges - refuse revenue                              |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Service charges - other                                       |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Rental of facilities and equipment                            |     | 119                           | 65                 | 65                 | -              | 96            | 54               | 42              | 77%                  | 65                    |
| Interest earned - external investments                        |     | 6 980                         | 8 581              | 2 581              | 442            | 1 680         | 7 151            | (5 470)         | -76%                 | 2 581                 |
| Interest earned - outstanding debtors                         |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Dividends received                                            |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Fines                                                         |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Licences and permits                                          |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Agency services                                               |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Transfers recognised - operational                            |     | 306 610                       | 312 569            | 313 032            | -              | 309 736       | 260 474          | 49 262          | 19%                  | 313 032               |
| Other revenue                                                 |     | 3 562                         | 181 672            | 180 020            | 25             | 2 156         | 151 393          | (149 237)       | -99%                 | 180 020               |
| Gains on disposal of PPE                                      |     | 23                            |                    |                    |                |               |                  | -               |                      |                       |
| Total Revenue (excluding capital transfers and contributions) |     | 344 194                       | 532 184            | 524 995            | (4 047)        | 339 451       | 443 487          | (104 035)       | -23%                 | 524 995               |
| Expenditure By Type                                           |     |                               |                    |                    |                |               |                  |                 |                      |                       |
| Employee related costs                                        |     | 128 571                       | 142 395            | 142 395            | 11 830         | 121 110       | 118 663          | 2 448           | 2%                   | 142 395               |
| Remuneration of councillors                                   |     | 6 191                         | 6 467              | 6 467              | 767            | 5 196         | 5 389            | (193)           | -4%                  | 6 467                 |
| Debt impairment                                               |     | 6 416                         | 3 594              | 3 594              | -              | -             | 2 995            | (2 995)         | -100%                | 3 594                 |
| Depreciation & asset impairment                               |     | 29 701                        | 45 618             | 45 618             | 3 949          | 31 652        | 38 015           | (6 363)         | -17%                 | 45 618                |
| Finance charges                                               |     |                               | 11                 | -                  | -              | -             | 9                | (9)             | -100%                | -                     |
| Bulk purchases                                                |     | 76 016                        | 84 865             | 84 865             | (1 821)        | 53 380        | 70 721           | (17 341)        | -25%                 | 84 865                |
| Other materials                                               |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Contracted services                                           |     | 60 520                        | 72 233             | 72 233             | 3 694          | 42 741        | 60 194           | (17 453)        | -29%                 | 72 233                |
| Transfers and grants                                          |     | 1 828                         | 1 981              | 1 981              | -              | -             | 1 651            | (1 651)         | -100%                | 1 981                 |
| Other expenditure                                             |     | 212 654                       | 157 006            | 140 337            | 14 121         | 148 135       | 130 838          | 17 297          | 13%                  | 140 337               |
| Loss on disposal of PPE                                       |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Total Expenditure                                             |     | 521 898                       | 514 170            | 497 490            | 32 511         | 492 214       | 428 475          | (26 281)        | -6%                  | 497 490               |
| Surplus/(Deficit)                                             |     | (177 704)                     | 18 014             | 27 505             | (36 558)       | (62 762)      | 15 012           | (77 774)        | (0)                  | 27 505                |
| Transfers recognised - capital                                |     | 366 430                       | 336 994            | 329 994            |                | 323 245       | 280 828          | 42 417          | 0                    | 329 994               |
| Contributions recognised - capital                            |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Contributed assets                                            |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Surplus/(Deficit) after capital transfers & contributions     |     | 188 726                       | 355 008            | 357 499            | (36 558)       | 260 483       | 295 840          |                 |                      | 357 499               |
| Taxation                                                      |     |                               |                    |                    |                |               |                  | -               |                      |                       |
| Surplus/(Deficit) after taxation                              |     | 188 726                       | 355 008            | 357 499            | (36 558)       | 260 483       | 295 840          |                 |                      | 357 499               |
| Attributable to minorities                                    |     |                               |                    |                    |                |               |                  |                 |                      |                       |
| Surplus/(Deficit) attributable to municipality                |     | 188 726                       | 355 008            | 357 499            | (36 558)       | 260 483       | 295 840          |                 |                      | 357 499               |
| Share of surplus/ (deficit) of associate                      |     |                               |                    |                    |                |               |                  |                 |                      |                       |
| Surplus/ (Deficit) for the year                               |     | 188 726                       | 355 008            | 357 499            | (36 558)       | 260 483       | 295 840          |                 |                      | 357 499               |

DC26 Zululand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

| Vote Description                                           | Ref | 2013/14         | Budget Year 2014/15 |                 |                |               |               |              |                |                    |
|------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                            |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - COUNCIL                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - CORPORATE SERVICES                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 3 - FINANCE                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 4 - PLANNING & WSA                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 5 - COMMUNITY DEVELOPMENT                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 6 - TECHNICAL SERVICES                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 7 - WATER PURIFICATION                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 8 - WATER DISTRIBUTION                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 9 - WASTE WATER                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 10 - [NAME OF VOTE 10]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 11 - [NAME OF VOTE 11]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 12 - [NAME OF VOTE 12]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 13 - [NAME OF VOTE 13]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 14 - [NAME OF VOTE 14]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 15 - [NAME OF VOTE 15]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>                | 4,7 | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Single Year expenditure appropriation</b>               | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - COUNCIL                                           |     | 163             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - CORPORATE SERVICES                                |     | 5 363           | 6 136               | 11 296          | -              | 1 046         | 5 113         | (4 067)      | -60%           | 10 296             |
| Vote 3 - FINANCE                                           |     | 7 133           | 2 879               | 2 879           | 132            | 853           | 2 399         | (1 546)      | -64%           | 2 879              |
| Vote 4 - PLANNING & WSA                                    |     | 1 637           | 2 167               | 2 167           | 365            | 1 210         | 1 806         | (596)        | -33%           | 2 167              |
| Vote 5 - COMMUNITY DEVELOPMENT                             |     | -               | 1 500               | 1 500           | -              | 870           | 1 250         | (380)        | -30%           | 1 500              |
| Vote 6 - TECHNICAL SERVICES                                |     | 309 216         | 338 326             | 335 646         | 10 786         | 252 764       | 281 638       | (29 174)     | -10%           | 335 646            |
| Vote 7 - WATER PURIFICATION                                |     | -               | 4 000               | 4 000           | -              | 203           | 2 333         | (2 131)      | -91%           | 4 000              |
| Vote 8 - WATER DISTRIBUTION                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 9 - WASTE WATER                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 10 - [NAME OF VOTE 10]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 11 - [NAME OF VOTE 11]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 12 - [NAME OF VOTE 12]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 13 - [NAME OF VOTE 13]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 14 - [NAME OF VOTE 14]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 15 - [NAME OF VOTE 15]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital single-year expenditure</b>               | 4   | 323 512         | 355 008             | 357 488         | 11 283         | 256 946       | 294 840       | (37 894)     | -13%           | 356 488            |
| <b>Total Capital Expenditure</b>                           |     | 323 512         | 355 008             | 357 488         | 11 283         | 256 946       | 294 840       | (37 894)     | -13%           | 356 488            |
| <b>Capital Expenditure - Standard Classification</b>       |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>                       |     | 12 659          | 9 015               | 14 175          | 132            | 1 899         | 7 512         | (5 613)      | -75%           | 14 175             |
| Executive and council                                      |     | 153             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Budget and treasury office                                 |     | 7 133           | 2 879               | 2 879           | 132            | 853           | 2 399         | (1 546)      | -64%           | 2 879              |
| Corporate services                                         |     | 5 363           | 6 136               | 11 296          | -              | 1 046         | 5 113         | (4 067)      | -80%           | 11 296             |
| <b>Community and public safety</b>                         |     | -               | 1 500               | 1 500           | -              | 870           | 1 250         | (380)        | -30%           | 1 500              |
| Community and social services                              |     | -               | 1 500               | 1 500           | -              | 870           | 1 250         | (380)        | -30%           | 1 500              |
| Sport and recreation                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public safety                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health                                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>                 |     | 1 637           | 2 167               | 2 167           | 365            | 1 210         | 1 806         | (596)        | -33%           | 2 167              |
| Planning and development                                   |     | 1 637           | 2 167               | 2 167           | 365            | 1 210         | 1 806         | (596)        | -33%           | 2 167              |
| Road transport                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Environmental protection                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>                                    |     | 309 217         | 342 326             | 335 646         | 10 786         | 252 967       | 285 272       | (32 305)     | -11%           | 339 646            |
| Electricity                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water                                                      |     | 309 217         | 342 326             | 335 646         | 10 786         | 252 967       | 285 272       | (32 305)     | -11%           | 339 646            |
| Waste water management                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste management                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other</b>                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Standard Classification</b> | 3   | 323 513         | 355 008             | 357 488         | 11 283         | 256 946       | 294 840       | (37 894)     | -13%           | 357 488            |
| <b>Funded by:</b>                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government                                        |     | 309 303         | 336 994             | 329 994         | 11 107         | 253 381       | 280 828       | (27 447)     | -10%           | 329 994            |
| Provincial Government                                      |     | 399             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| District Municipality                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other transfers and grants                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transfers recognised - capital                             |     | 309 702         | 336 994             | 329 994         | 11 107         | 253 381       | 280 828       | (27 447)     | -10%           | 329 994            |
| Public contributions & donations                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Borrowing                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Internally generated funds                                 |     | 13 810          | 18 014              | 27 494          | 176            | 3 565         | 15 012        | (11 447)     | -76%           | 27 494             |
| <b>Total Capital Funding</b>                               |     | 323 512         | 355 008             | 357 488         | 11 283         | 256 946       | 294 840       | (37 894)     | -13%           | 357 488            |

## 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
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement 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

DC26 Zululand - Table C6 Monthly Budget Statement - Financial Position - M10 April

| Description                              | Ref      | 2013/14          | Budget Year 2014/15 |                  |                 |                    |
|------------------------------------------|----------|------------------|---------------------|------------------|-----------------|--------------------|
|                                          |          | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual   | Full Year Forecast |
| <b>R thousands</b>                       | <b>1</b> |                  |                     |                  |                 |                    |
| <b>ASSETS</b>                            |          |                  |                     |                  |                 |                    |
| <b>Current assets</b>                    |          |                  |                     |                  |                 |                    |
| Cash                                     |          | —                | 52 370              | 52 370           | 11 553          | 52 370             |
| Call investment deposits                 |          | —                | 147 630             | 39 860           | —               | 39 860             |
| Consumer debtors                         |          | 3 823            | 20 420              | 20 420           | 5 998           | 20 420             |
| Other debtors                            |          | 10 788           | 4 730               | 4 730            | (1 025)         | 4 730              |
| Current portion of long-term receivables |          | 1 754            | —                   | —                | —               | —                  |
| Inventory                                |          | 3 366            | 6 182               | 6 182            | 153             | 6 182              |
| <b>Total current assets</b>              |          | <b>19 731</b>    | <b>231 332</b>      | <b>123 562</b>   | <b>16 679</b>   | <b>123 562</b>     |
| <b>Non current assets</b>                |          |                  |                     |                  |                 |                    |
| Long-term receivables                    |          | 3 125            | 4 529               | 4 529            | —               | 4 529              |
| Investments                              |          | —                | —                   | —                | 50 000          | —                  |
| Investment property                      |          | —                | —                   | —                | —               | —                  |
| Investments in Associate                 |          | —                | —                   | —                | —               | —                  |
| Property, plant and equipment            |          | 2 052 992        | 2 665 910           | 2 668 390        | (28 823)        | 2 668 390          |
| Agricultural                             |          | —                | —                   | —                | —               | —                  |
| Biological assets                        |          | —                | —                   | —                | —               | —                  |
| Intangible assets                        |          | 384              | 361                 | 361              | —               | 361                |
| Other non-current assets                 |          | 1 151            | —                   | —                | —               | —                  |
| <b>Total non current assets</b>          |          | <b>2 057 652</b> | <b>2 670 799</b>    | <b>2 673 279</b> | <b>21 177</b>   | <b>2 673 279</b>   |
| <b>TOTAL ASSETS</b>                      |          | <b>2 077 383</b> | <b>2 902 131</b>    | <b>2 796 841</b> | <b>37 857</b>   | <b>2 796 841</b>   |
| <b>LIABILITIES</b>                       |          |                  |                     |                  |                 |                    |
| <b>Current liabilities</b>               |          |                  |                     |                  |                 |                    |
| Bank overdraft                           |          | 5 499            | —                   | —                | —               | —                  |
| Borrowing                                |          | —                | —                   | —                | —               | —                  |
| Consumer deposits                        |          | 83 948           | 3 500               | 3 500            | 53              | 3 500              |
| Trade and other payables                 |          | 563              | 70 000              | 70 000           | (38 284)        | 70 000             |
| Provisions                               |          | 5 869            | —                   | —                | (3 198)         | —                  |
| <b>Total current liabilities</b>         |          | <b>95 879</b>    | <b>73 500</b>       | <b>73 500</b>    | <b>(41 429)</b> | <b>73 500</b>      |
| <b>Non current liabilities</b>           |          |                  |                     |                  |                 |                    |
| Borrowing                                |          | —                | —                   | —                | —               | —                  |
| Provisions                               |          | 5                | —                   | —                | —               | —                  |
| <b>Total non current liabilities</b>     |          | <b>5</b>         | <b>—</b>            | <b>—</b>         | <b>—</b>        | <b>—</b>           |
| <b>TOTAL LIABILITIES</b>                 |          | <b>95 885</b>    | <b>73 500</b>       | <b>73 500</b>    | <b>(41 429)</b> | <b>73 500</b>      |
| <b>NET ASSETS</b>                        | <b>2</b> | <b>1 981 498</b> | <b>2 828 631</b>    | <b>2 723 341</b> | <b>79 286</b>   | <b>2 723 341</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>           |          |                  |                     |                  |                 |                    |
| Accumulated Surplus/(Deficit)            |          | 1 981 498        | 2 828 631           | 2 723 341        | 86 891          | 2 723 341          |
| Reserves                                 |          | —                | —                   | —                | (7 605)         | —                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>2</b> | <b>1 981 498</b> | <b>2 828 631</b>    | <b>2 723 341</b> | <b>79 286</b>   | <b>2 723 341</b>   |



DC26 Zululand - Table C7 Monthly Budget Statement - Cash Flow - M10 April

| Description                                       | Ref | 2013/14          | Budget Year 2014/15 |                  |                 |                  |                  |                  |                |                    |
|---------------------------------------------------|-----|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
|                                                   |     | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands                                       | 1   |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Receipts</b>                                   |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Ratepayers and other                              |     | 36 057           | 23 807              | 23 807           | 1 548           | 35 375           | 19 839           | 15 536           | 78%            | 23 807             |
| Government - operating                            |     | 316 610          | 312 569             | 312 569          | -               | 309 736          | 260 474          | 49 262           | 19%            | 312 569            |
| Government - capital                              |     | 366 430          | 336 994             | 329 994          | -               | 323 245          | 280 828          | 42 417           | 15%            | 329 994            |
| Interest                                          |     | 6 960            | 8 581               | 2 581            | 442             | 1 680            | 7 151            | (5 470)          | -76%           | 2 581              |
| Dividends                                         |     |                  |                     |                  |                 |                  |                  | -                |                | -                  |
| <b>Payments</b>                                   |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Suppliers and employees                           |     | (494 354)        | (427 900)           | (411 231)        | (10 151)        | (379 853)        | (356 583)        | 23 270           | -7%            | (411 231)          |
| Finance charges                                   |     |                  | (11)                | -                | -               | -                | (9)              | (9)              | 100%           | -                  |
| Transfers and Grants                              |     | (1 629)          | (1 981)             | (1 981)          | -               | -                | (1 651)          | (1 651)          | 100%           | (1 981)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  |     | <b>219 894</b>   | <b>252 059</b>      | <b>255 739</b>   | <b>(8 160)</b>  | <b>290 183</b>   | <b>210 049</b>   | <b>(80 134)</b>  | <b>-38%</b>    | <b>255 739</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Receipts</b>                                   |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Proceeds on disposal of PPE                       |     | 23               |                     |                  |                 |                  |                  | -                |                |                    |
| Decrease (increase) in non-current debtors        |     | 884              |                     |                  |                 |                  |                  | -                |                |                    |
| Decrease (increase) other non-current receivables |     | -                |                     |                  |                 |                  |                  | -                |                |                    |
| Decrease (increase) in non-current investments    |     | -                |                     |                  |                 |                  |                  | -                |                |                    |
| <b>Payments</b>                                   |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Capital assets                                    |     | (315 852)        | (355 007)           | (357 487)        | (11 283)        | (188 029)        | (295 839)        | (107 810)        | 36%            | (357 487)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  |     | <b>(314 945)</b> | <b>(355 007)</b>    | <b>(357 487)</b> | <b>(11 283)</b> | <b>(188 029)</b> | <b>(295 839)</b> | <b>(107 810)</b> | <b>36%</b>     | <b>(357 487)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Receipts</b>                                   |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Short term loans                                  |     |                  |                     |                  |                 |                  |                  | -                |                |                    |
| Borrowing long term/refinancing                   |     |                  |                     |                  |                 |                  |                  | -                |                |                    |
| Increase (decrease) in consumer deposits          |     |                  | (45)                | (45)             |                 |                  |                  | -                |                | (45)               |
| <b>Payments</b>                                   |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Repayment of borrowing                            |     |                  |                     |                  |                 |                  |                  | -                |                |                    |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  |     | <b>-</b>         | <b>(45)</b>         | <b>(45)</b>      | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b>         |                | <b>(45)</b>        |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      |     | <b>(95 051)</b>  | <b>(102 993)</b>    | <b>(101 793)</b> | <b>(19 443)</b> | <b>102 154</b>   | <b>(85 790)</b>  |                  |                | <b>(101 793)</b>   |
| Cash/cash equivalents at beginning:               |     | 89 551           | 151 122             | (5 499)          |                 | -                | (5 499)          |                  |                | -                  |
| Cash/cash equivalents at month/year end:          |     | (5 500)          | 48 129              | (107 292)        |                 | 102 154          | (91 289)         |                  |                | (101 793)          |

DC26 Zululand - Supporting Table SC1 Material variance explanations - M10 April

| Ref | Description                          | Variance | Reasons for material deviations                                                                                                                                                                                                                                                                                                                        | Remedial or corrective steps/remarks                                         |
|-----|--------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
|     | R thousands                          |          |                                                                                                                                                                                                                                                                                                                                                        |                                                                              |
| 1   | <u>Revenue By Source</u>             |          |                                                                                                                                                                                                                                                                                                                                                        |                                                                              |
|     | Service charges                      | 1 146    | The year to date billed service charges exceed year to date budget                                                                                                                                                                                                                                                                                     |                                                                              |
|     | Investment income                    | (3 407)  | Investment income as budgeted will not be achieved due to accelerated MIG project expenditure resulting in low investment level and thus low interest income. The budget needs to be amended to reflect this revenue shortfall.                                                                                                                        | Investment income will be adjusted accordingly in the adjustment budget.     |
|     | Transfers recognised - operational   | 70 414   | The full portion of grants is on target to be received in full                                                                                                                                                                                                                                                                                         |                                                                              |
|     | Other own revenue                    | (66 126) | This includes the appropriation of accumulated reserves to fund the budget. The negative variance is not necessarily a bad reflection given that the funds are already recorded in accumulated surplus                                                                                                                                                 |                                                                              |
|     | Transfers recognised- capital        | 56 067   | Year to date actual exceeds year to date budget and no further adjustments are necessary.                                                                                                                                                                                                                                                              |                                                                              |
| 2   | <u>Expenditure By Type</u>           |          |                                                                                                                                                                                                                                                                                                                                                        |                                                                              |
|     | Employee cost                        | 9 566    | The year to date actual slightly exceeds the year to date budget due to the fact that overtime is not budgeted for in the original budget but is funded through budget savings. To achieve a funded and balanced budget, respective departments will offer savings in the adjustment budget to extinguish the overtime shortfall.                      | Control measure will be introduced on overtime                               |
|     | Remuneration of Councilors           | (276)    | Remuneration of councilors variance is positive                                                                                                                                                                                                                                                                                                        |                                                                              |
|     | Depreciation and Asset impairment    | (5 436)  | This is on target and no budget adjustments are required.                                                                                                                                                                                                                                                                                              |                                                                              |
|     | Materials and bulk purchases         | (11 053) | Year to date actual is less than year to date budget and no further adjustments are required.                                                                                                                                                                                                                                                          |                                                                              |
|     | Grants & Subsidies paid              | (891)    | Though the variance is positive, actual expenditure will be incurred in the second half of the financial year and no budget adjustment are necessary.                                                                                                                                                                                                  | Actual expenditure will be incurred in the second half of the financial year |
|     | Other Expenditure (General Expenses) | 6 375    | The year to date actual slightly exceeds year to date budget due to the fact that some expenses are once off and are spread evenly throughout the year. Eg. Women's day, Salvo games etc.                                                                                                                                                              | The expenditure will be monitored accordingly                                |
| 3   | <u>Capital Expenditure</u>           |          |                                                                                                                                                                                                                                                                                                                                                        |                                                                              |
|     | Capital expenditure                  |          | Year to date actual is less than year to date budget due to the fact that project expenditure generally takes the S-curve model and will be accelerated in the second half of the year. In addition, procurement processes are lengthy especially if the amount exceeds 10 million. At all the grants are on target to be fully spent by 30 June 2015. | Expenditure will be accelerated in the second half of the year.              |
| 4   | <u>Financial Position</u>            |          |                                                                                                                                                                                                                                                                                                                                                        |                                                                              |
| 5   | <u>Cash Flow</u>                     |          |                                                                                                                                                                                                                                                                                                                                                        |                                                                              |
| 6   | <u>Measurable performance</u>        |          |                                                                                                                                                                                                                                                                                                                                                        |                                                                              |
| 7   | <u>Municipal Entities</u>            |          |                                                                                                                                                                                                                                                                                                                                                        |                                                                              |



DC26 Zululand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

| Description of financial indicator                          |                                                                                                   | Basis of calculation | Ref | 2013/14<br>Audited<br>Outcome | Budget Year 2014/15 |               |        | Full Year<br>Forecast |
|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------|-----|-------------------------------|---------------------|---------------|--------|-----------------------|
|                                                             |                                                                                                   |                      |     | Original<br>Budget            | Adjusted<br>Budget  | YearTD actual |        |                       |
| <b><u>Borrowing Management</u></b>                          |                                                                                                   |                      |     |                               |                     |               |        |                       |
| Capital Charges to Operating Expenditure                    | Interest & principal paid/Operating Expenditure                                                   |                      |     | 0.0%                          | 8.9%                | 9.2%          | 0.0%   | 1.3%                  |
| Borrowed funding of 'own' capital expenditure               | Borrowings/Capital expenditure excl. transfers and grants                                         |                      |     | 0.0%                          | 0.0%                | 0.0%          | 0.0%   | 0.0%                  |
| <b><u>Safety of Capital</u></b>                             |                                                                                                   |                      |     |                               |                     |               |        |                       |
| Debt to Equity                                              | Loans, Accounts Payable, Overdraft & Tax Provision/<br>Funds & Reserves                           |                      |     | 0.3%                          | 2.5%                | 2.6%          | -48.3% | 2.6%                  |
| Gearing                                                     | Long Term Borrowing/ Funds & Reserves                                                             |                      |     | 0.0%                          | 0.0%                | 0.0%          | 0.0%   | 0.0%                  |
| <b><u>Liquidity</u></b>                                     |                                                                                                   |                      |     |                               |                     |               |        |                       |
| Current Ratio                                               | Current assets/current liabilities                                                                | 1                    |     | 20.6%                         | 314.7%              | 168.1%        | -40.3% | 168.1%                |
| Liquidity Ratio                                             | Monetary Assets/Current Liabilities                                                               |                      |     | 0.0%                          | 272.1%              | 125.5%        | -27.9% | 125.5%                |
| <b><u>Revenue Management</u></b>                            |                                                                                                   |                      |     |                               |                     |               |        |                       |
| Annual Debtors Collection Rate<br>(Payment Level %)         | Last 12 Mths Receipts/ Last 12 Mths Billing                                                       |                      |     |                               |                     |               |        |                       |
| Outstanding Debtors to Revenue                              | Total Outstanding Debtors to Annual Revenue                                                       |                      |     | 5.7%                          | 5.6%                | 5.7%          | 1.5%   | 5.7%                  |
| Longstanding Debtors Recovered                              | Debtors > 12 Mths Recovered/Total Debtors ><br>12 Months Old                                      |                      |     | 0.0%                          | 0.0%                | 0.0%          | 0.0%   | 0.0%                  |
| <b><u>Creditors Management</u></b>                          |                                                                                                   |                      |     |                               |                     |               |        |                       |
| Creditors System Efficiency                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))                                            |                      |     |                               |                     |               |        |                       |
| <b><u>Funding of Provisions</u></b>                         |                                                                                                   |                      |     |                               |                     |               |        |                       |
| Percentage Of Provisions Not Funded                         | Unfunded Provisions/Total Provisions                                                              |                      |     |                               |                     |               |        |                       |
| <b><u>Other Indicators</u></b>                              |                                                                                                   |                      |     |                               |                     |               |        |                       |
| Electricity Distribution Losses                             | % Volume (units purchased and generated less units<br>sold)/units purchased and generated         | 2                    |     |                               |                     |               |        |                       |
| Water Distribution Losses                                   | % Volume (units purchased and own source less units<br>sold)/Total units purchased and own source | 2                    |     |                               |                     |               |        |                       |
| Employee costs                                              | Employee costs/Total Revenue - capital revenue                                                    |                      |     | 37.4%                         | 26.8%               | 27.1%         | 35.7%  | 27.1%                 |
| Repairs & Maintenance                                       | R&M/Total Revenue - capital revenue                                                               |                      |     | 0.0%                          | 0.0%                | 0.0%          | 0.0%   | 0.0%                  |
| Interest & Depreciation                                     | I&D/Total Revenue - capital revenue                                                               |                      |     | 8.6%                          | 8.6%                | 8.7%          | 0.0%   | 1.2%                  |
| <b><u>IDP regulation financial viability indicators</u></b> |                                                                                                   |                      |     |                               |                     |               |        |                       |
| i. Debt coverage                                            | (Total Operating Revenue - Operating Grants)/Debt<br>service payments due within financial year)  |                      |     |                               |                     |               |        |                       |
| ii. O/S Service Debtors to Revenue                          | Total outstanding service debtors/annual revenue<br>received for services                         |                      |     |                               |                     |               |        |                       |
| iii. Cost coverage                                          | (Available cash + Investments)/monthly fixed operational<br>expenditure                           |                      |     |                               |                     |               |        |                       |

DC26 Zululand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

| Description                                                             |  | NT Code | Budget Year 2014/15 |            |            |             |              |              |               |   |   |   | Total over 90 days | Total | Over 1Yr | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.L.o Council Policy |
|-------------------------------------------------------------------------|--|---------|---------------------|------------|------------|-------------|--------------|--------------|---------------|---|---|---|--------------------|-------|----------|----------------------------------------------|---------------------------------------------|
|                                                                         |  |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Days-1 Yr |   |   |   |                    |       |          |                                              |                                             |
| R thousands                                                             |  |         |                     |            |            |             |              |              |               |   |   |   |                    |       |          |                                              |                                             |
| Debtors Age Analysis By Income Source                                   |  |         |                     |            |            |             |              |              |               |   |   |   |                    |       |          |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Water          |  | 1200    | 4 671               | 1 407      | 50 687     |             |              |              |               |   |   |   | 56 765             |       |          |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Electricity    |  | 1300    |                     |            |            |             |              |              |               |   |   |   | -                  |       |          |                                              |                                             |
| Receivables from Non-exchange Transactions - Property Rates             |  | 1400    |                     |            |            |             |              |              |               |   |   |   | -                  |       |          |                                              |                                             |
| Receivables from Exchange Transactions - Waste Water Management         |  | 1500    |                     |            |            |             |              |              |               |   |   |   | -                  |       |          |                                              |                                             |
| Receivables from Exchange Transactions - Waste Management               |  | 1600    | 1 416               | 463        | 15 309     |             |              |              |               |   |   |   | 17 187             |       |          |                                              |                                             |
| Receivables from Exchange Transactions - Property Rental Debtors        |  | 1700    |                     |            |            |             |              |              |               |   |   |   | -                  |       |          |                                              |                                             |
| Interest on Aneer Debtor Accounts                                       |  | 1810    |                     |            |            |             |              |              |               |   |   |   | -                  |       |          |                                              |                                             |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure |  | 1820    |                     |            |            |             |              |              |               |   |   |   | -                  |       |          |                                              |                                             |
| Other                                                                   |  | 1900    |                     |            |            |             |              |              |               |   |   |   | -                  |       |          |                                              |                                             |
| Total By Income Source                                                  |  | 2000    | 6 087               | 1 870      | 65 995     | -           | -            | -            | -             | - | - | - | 73 932             |       |          |                                              |                                             |
| 2013/14 - totals only                                                   |  |         |                     |            |            |             |              |              |               |   |   |   |                    |       |          |                                              |                                             |
| Debtors Age Analysis By Customer Group                                  |  |         |                     |            |            |             |              |              |               |   |   |   |                    |       |          |                                              |                                             |
| Organs of State                                                         |  | 2200    | 1 965               | 446        | 1 255      |             |              |              |               |   |   |   | 3 667              |       |          |                                              |                                             |
| Commercial                                                              |  | 2300    | 1 247               | 308        | 2 364      |             |              |              |               |   |   |   | 3 919              |       |          |                                              |                                             |
| Households                                                              |  | 2400    | 2 955               | 1 115      | 62 366     |             |              |              |               |   |   |   | 66 336             |       |          |                                              |                                             |
| Other                                                                   |  | 2500    | 0                   | -          | -          |             |              |              |               |   |   |   | 0                  |       |          |                                              |                                             |
| Total By Customer Group                                                 |  | 2600    | 6 067               | 1 870      | 65 985     | -           | -            | -            | -             | - | - | - | 73 952             |       |          |                                              |                                             |

**DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April**

| Budget Year 2014/15                     |         |             |              |              |               |                |                |                   |             |        |
|-----------------------------------------|---------|-------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------|
| Description                             | NT Code | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total  |
| R thousands                             |         |             |              |              |               |                |                |                   |             |        |
| Creditors Age Analysis By Customer Type |         |             |              |              |               |                |                |                   |             |        |
| Bulk Electricity                        | 0100    |             |              |              |               |                |                |                   |             | -      |
| Bulk Water                              | 0200    |             |              |              |               |                |                |                   |             | -      |
| PAYE deductions                         | 0300    |             |              |              |               |                |                |                   |             | -      |
| VAT (output less input)                 | 0400    |             |              |              |               |                |                |                   |             | -      |
| Pensions / Retirement deductions        | 0500    |             |              |              |               |                |                |                   |             | -      |
| Loan repayments                         | 0600    |             |              |              |               |                |                |                   |             | -      |
| Trade Creditors                         | 0700    | 7 236       | 7 559        | 22 763       |               |                |                |                   |             | 37 558 |
| Auditor General                         | 0800    |             |              |              |               |                |                |                   |             | -      |
| Other                                   | 0900    |             |              |              |               |                |                |                   |             | -      |
| Total By Customer Type                  | 1000    | 7 236       | 7 559        | 22 763       | -             | -              | -              | -                 | -           | 37 558 |

**DC26 Zululand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April**

[illegible]

DC26 Zululand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of<br>Investment | Type of<br>Investment | Expiry date of<br>Investment | Accrued<br>interest for<br>the month | Yield for the<br>month 1<br>(%) | Market value<br>at beginning<br>of the month | Change in<br>market value | Market value<br>at end of the<br>month |
|----------------------------------------------------------------|-----|-------------------------|-----------------------|------------------------------|--------------------------------------|---------------------------------|----------------------------------------------|---------------------------|----------------------------------------|
|                                                                |     | Yrs/Months              |                       |                              |                                      |                                 |                                              |                           |                                        |
| <b>R thousands</b>                                             |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
| <b>Municipality</b>                                            |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
| ABSA BANK ACCOUNT NUMBER 9100046050202                         |     | MONTHS                  | CALL ALC              | 29/05/2015                   | 272                                  | 6.2%                            | 50 000                                       | -                         | 50 000                                 |
|                                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
|                                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
| <b>Municipality sub-total</b>                                  |     |                         |                       |                              | 272                                  |                                 | 50 000                                       | -                         | 50 000                                 |
| <b>Entities</b>                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
|                                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
|                                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
|                                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
| <b>Entities sub-total</b>                                      |     |                         |                       |                              | -                                    |                                 | -                                            | -                         | -                                      |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                         |                       |                              | 272                                  |                                 | 50 000                                       | -                         | 50 000                                 |

DC26 Zululand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

| Description                                     | Ref | 2013/14         | Budget Year 2014/15 |                 |                |               |               |              |                |                    |
|-------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                              |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>           |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                            |     | -               | 305 590             | 305 590         | -              | 304 715       | 254 658       | 49 570       | 19.5%          | 305 590            |
| Local Government Equitable Share                |     |                 | 297 420             | 297 420         | -              | 297 420       | 247 850       | 49 570       | 20.0%          | 297 420            |
| Finance Management                              |     |                 | 1 250               | 1 250           | -              | 1 250         | 1 042         |              |                | 1 250              |
| Municipal Systems Improvement                   |     |                 | 934                 | 934             | -              | 934           | 778           |              |                | 934                |
| Water Services Operating Subsidy                |     |                 | 3 500               | 3 500           | -              | 2 625         | 2 917         |              |                | 3 500              |
| EPWP Incentive                                  |     |                 | 2 486               | 2 486           | -              | 2 486         | 2 072         |              |                | 2 486              |
|                                                 | 3   |                 |                     |                 |                |               |               | -            |                |                    |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other transfers and grants [insert description] |     |                 |                     |                 |                |               |               | -            |                |                    |
| Provincial Government:                          |     | -               | 6 979               | 6 979           | -              | 2 192         | 5 816         | (3 624)      | -62.3%         | 6 979              |
| Corridor Development                            |     |                 | 5 000               | 5 000           | -              | -             | 4 167         | (4 167)      | -100.0%        | 5 000              |
|                                                 |     |                 | -                   | -               | -              | -             | -             |              |                | -                  |
| Sport and Recreation                            |     |                 | 1 729               | 1 729           | -              | 1 729         | 1 441         | 288          | 20.0%          | 1 729              |
| Shared services                                 |     |                 | 250                 | 250             | -              | 463           | 208           | 254          | 122.1%         | 250                |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other transfers and grants [insert description] |     |                 |                     |                 |                |               |               | -            |                |                    |
| District Municipality:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Operating Transfers and Grants</b>     | 5   | -               | 312 569             | 312 569         | -              | 306 907       | 260 474       | 45 946       | 17.6%          | 312 569            |
| <b>Capital Transfers and Grants</b>             |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                            |     | -               | 336 994             | 329 994         | -              | 621 682       | 280 828       | 56 937       | 20.3%          | 329 994            |
| Municipal Infrastructure Grant (MIG)            |     |                 | 221 622             | 221 622         | -              | 241 622       | 184 685       | 56 937       | 30.8%          | 221 622            |
| Regional Bulk Infrastructure                    |     |                 | 74 000              | 67 000          | -              | 338 688       | 61 667        |              |                | 67 000             |
| Rural Transport Services and Infrastructure     |     |                 | 2 167               | 2 167           | -              | 2 167         | 1 806         |              |                | 2 167              |
| Municipal Water Infrastructure Grant            |     |                 | 39 205              | 39 205          | -              | 39 205        | 32 671        |              |                | 39 205             |
| Other capital transfers/grants [insert desc]    |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other capital transfers [insert description]    |     |                 |                     |                 |                |               |               | -            |                |                    |
| Provincial Government:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| District Municipality:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Capital Transfers and Grants</b>       | 5   | -               | 336 994             | 329 994         | -              | 621 682       | 280 828       | 56 937       | 20.3%          | 329 994            |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b> | 5   | -               | 649 563             | 642 563         | -              | 928 589       | 541 303       | 102 883      | 19.0%          | 642 563            |



## DC26 Zululand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

| Description                                          |  | Ref | 2013/14         | Budget Year 2014/15 |                 |                |               |               |              |                |
|------------------------------------------------------|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|
|                                                      |  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands                                          |  |     |                 |                     |                 |                |               |               |              |                |
| <b>EXPENDITURE</b>                                   |  |     |                 |                     |                 |                |               |               |              |                |
| <b>Operating expenditure of Transfers and Grants</b> |  |     |                 |                     |                 |                |               |               |              |                |
| National Government:                                 |  | -   | 305 590         | 305 590             | -               | 304 778        | 254 658       | 50 119        | 19.7%        | 305 590        |
| Local Government Equitable Share                     |  |     | 297 420         | 297 420             | -               | 297 420        | 247 850       | 49 570        | 20.0%        | 297 420        |
| Finance Management                                   |  |     | 1 250           | 1 250               | -               | 1 250          | 1 042         | 208           | 20.0%        | 1 250          |
| Municipal Systems Improvement                        |  |     | 934             | 934                 | -               | 122            | 778           | (657)         | -84.4%       | 934            |
| Water Services Operating Subsidy                     |  |     | 3 500           | 3 500               | -               | 3 500          | 2 917         | 583           | 20.0%        | 3 500          |
| EPWP Incentive                                       |  |     | 2 486           | 2 486               | -               | 2 486          | 2 072         | 414           | 20.0%        | 2 486          |
| Other transfers and grants [insert description]      |  |     |                 |                     |                 |                |               | -             |              |                |
| Provincial Government:                               |  | -   | 6 979           | 6 979               | -               | 1 729          | 5 816         | (4 087)       | -70.3%       | 6 979          |
| Corridor Development                                 |  |     | 5 000           | 5 000               | -               | -              | 4 167         | (4 167)       | -100.0%      | 5 000          |
| Sport and Recreation                                 |  |     | 1 729           | 1 729               | -               | 1 729          | 1 441         | 288           | 20.0%        | 1 729          |
| Shared services                                      |  |     | 250             | 250                 | -               | -              | 208           | (208)         | -100.0%      | 250            |
| Other transfers and grants [insert description]      |  |     |                 |                     |                 |                |               | -             |              |                |
| District Municipality:                               |  | -   | -               | -                   | -               | -              | -             | -             |              | -              |
| [insert description]                                 |  |     |                 |                     |                 |                |               | -             |              |                |
| Other grant providers:                               |  | -   | -               | -                   | -               | -              | -             | -             |              | -              |
| [insert description]                                 |  |     |                 |                     |                 |                |               | -             |              |                |
| Total operating expenditure of Transfers and Grants: |  | -   | 312 569         | 312 569             | -               | 306 507        | 260 474       | 46 032        | 17.7%        | 312 569        |
| <b>Capital expenditure of Transfers and Grants</b>   |  |     |                 |                     |                 |                |               |               |              |                |
| National Government:                                 |  | -   | 336 994         | 329 994             | 11 107          | 253 381        | 280 828       | (27 447)      | -8.8%        | 336 994        |
| Municipal Infrastructure Grant (MIG)                 |  |     | 221 622         | 221 622             | 4 416           | 185 555        | 184 685       | 870           | 0.5%         | 221 622        |
| Regional Bulk Infrastructure                         |  |     | 74 000          | 67 000              | 2 596           | 45 551         | 61 667        | (16 115)      | -26.1%       | 74 000         |
| Rural Transport Services and Infrastructure          |  |     | 2 167           | 2 167               | 365             | 1 210          | 1 826         | (596)         | -33.0%       | 2 167          |
| Municipal Water Infrastructure Grant                 |  |     | 39 205          | 39 205              | 3 730           | 21 065         | 32 671        | (11 606)      | -35.5%       | 39 205         |
| Other capital transfers [insert description]         |  |     |                 |                     |                 |                |               | -             |              |                |
| Provincial Government:                               |  | -   | -               | -                   | -               | -              | -             | -             |              | -              |
|                                                      |  |     |                 |                     |                 |                |               | -             |              |                |
| District Municipality:                               |  | -   | -               | -                   | -               | -              | -             | -             |              | -              |
|                                                      |  |     |                 |                     |                 |                |               | -             |              |                |
| Other grant providers:                               |  | -   | -               | -                   | -               | -              | -             | -             |              | -              |
|                                                      |  |     |                 |                     |                 |                |               | -             |              |                |
| Total capital expenditure of Transfers and Grants    |  | -   | 336 994         | 329 994             | 11 107          | 253 381        | 280 828       | (27 447)      | -8.8%        | 336 994        |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>     |  |     |                 |                     |                 |                |               |               |              |                |
|                                                      |  | -   | 649 563         | 642 563             | 11 107          | 559 888        | 541 303       | 18 585        | 3.4%         | 649 563        |

DC26 Zululand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

| Description                                               | Ref | Budget Year 2014/15       |                |               |              |                |
|-----------------------------------------------------------|-----|---------------------------|----------------|---------------|--------------|----------------|
|                                                           |     | Approved Rollover 2013/14 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands                                               |     |                           |                |               |              |                |
| <b>EXPENDITURE</b>                                        |     |                           |                |               |              |                |
| <b>Operating expenditure of Approved Roll-overs</b>       |     |                           |                |               |              |                |
| National Government:                                      |     | -                         | -              | -             | -            |                |
| Local Government Equitable Share                          |     |                           |                |               | -            |                |
| Finance Management                                        |     |                           |                |               | -            |                |
| Municipal Systems Improvement                             |     |                           |                |               | -            |                |
| Water Services Operating Subsidy                          |     |                           |                |               | -            |                |
| EPWP Incentive                                            |     |                           |                |               | -            |                |
| Other transfers and grants [insert description]           |     |                           |                |               | -            |                |
| Provincial Government:                                    |     | -                         | -              | -             | -            |                |
| Corridor Development                                      |     |                           |                |               | -            |                |
| Sport and Recreation                                      |     |                           |                |               | -            |                |
| Shared services                                           |     |                           |                |               | -            |                |
| Other transfers and grants [insert description]           |     |                           |                |               | -            |                |
| District Municipality:                                    |     | -                         | -              | -             | -            |                |
| [insert description]                                      |     |                           |                |               | -            |                |
| Other grant providers:                                    |     | -                         | -              | -             | -            |                |
| [insert description]                                      |     |                           |                |               | -            |                |
| <b>Total operating expenditure of Approved Roll-overs</b> |     | -                         | -              | -             | -            |                |
| <b>Capital expenditure of Approved Roll-overs</b>         |     |                           |                |               |              |                |
| National Government:                                      |     | -                         | -              | -             | -            |                |
| Municipal Infrastructure Grant (MIG)                      |     |                           |                |               | -            |                |
| Other capital transfers [insert description]              |     |                           |                |               | -            |                |
| Provincial Government:                                    |     | -                         | -              | -             | -            |                |
| District Municipality:                                    |     | -                         | -              | -             | -            |                |
| Other grant providers:                                    |     | -                         | -              | -             | -            |                |
| <b>Total capital expenditure of Approved Roll-overs</b>   |     | -                         | -              | -             | -            |                |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>           |     | -                         | -              | -             | -            |                |



DC26 Zululand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

| Ref | Description                                        | Budget Year 2014/15 |                |                |                |                |                |                |                |                |                |                |                | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----|----------------------------------------------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------------------------------------------|------------------------|------------------------|
|     |                                                    | July                | Aug            | Sept           | Oct            | Nov            | Dec            | Jan            | Feb            | March          | April          | May            | June           | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|     |                                                    | Outcome             | Outcome        | Outcome        | Outcome        | Outcome        | Outcome        | Budget         | Budget         | Budget         | Budget         | Budget         | Budget         |                                                     |                        |                        |
| 1   | <b>Cash Receipts By Source</b>                     |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Property rates                                     |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Property rates - penalties & collection charges    |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Service charges - electricity revenue              | 1 372               | 1 372          | 1 372          | 1 372          | 1 372          | 1 372          | 1 372          | 1 372          | 1 372          | 1 372          | 1 372          | 6 059          | 21 949                                              | 17 351                 | 18 288                 |
|     | Service charges - water revenue                    | 459                 | 459            | 459            | 459            | 459            | 459            | 459            | 459            | 459            | 459            | 459            | 2 296          | 7 348                                               | 5 808                  | 6 122                  |
|     | Service charges - sanitation revenue               |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Service charges - refuse                           |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Service charges - other                            | 5                   | 5              | 5              | 5              | 5              | 5              | 5              | 5              | 5              | 5              | 5              |                | 65                                                  | 68                     | 72                     |
|     | Rental of facilities and equipment                 | 715                 | 715            | 715            | 715            | 715            | 715            | 715            | 715            | 715            | 715            | 715            | 715            | 8 581                                               | 9 043                  | 9 533                  |
|     | Interest earned - external investments             |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Interest earned - outstanding debtors              |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Dividends received                                 |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Fines                                              |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Licences and permits                               |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Agency services                                    |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Transfer receipts - operating                      | 26 047              | 26 047         | 26 047         | 26 047         | 26 047         | 26 047         | 26 047         | 26 047         | 26 047         | 26 047         | 26 047         | 26 047         | 312 569                                             | 323 932                | 354 886                |
|     | Other revenue                                      | 147                 | 147            | 147            | 147            | 147            | 147            | 147            | 147            | 147            | 147            | 147            | 180 050        | 181 572                                             | 1 932                  | 2 028                  |
|     | <b>Cash Receipts by Source</b>                     | <b>28 746</b>       | <b>28 746</b>  | <b>28 746</b>  | <b>28 746</b>  | <b>28 746</b>  | <b>28 746</b>  | <b>28 746</b>  | <b>28 746</b>  | <b>28 746</b>  | <b>28 746</b>  | <b>28 746</b>  | <b>215 874</b> | <b>532 184</b>                                      | <b>383 004</b>         | <b>391 029</b>         |
|     | <b>Other Cash Flows by Source</b>                  |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Transfer receipts - capital                        | 28 083              | 28 083         | 28 083         | 28 083         | 28 083         | 28 083         | 28 083         | 28 083         | 28 083         | 28 083         | 28 083         | 28 083         | 335 994                                             | 429 235                | 507 683                |
|     | Contributions & Contributed assets                 |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Proceeds on disposal of PPE                        |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Short term loans                                   |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Borrowing long term/financing                      |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Increase in consumer deposits                      |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Receipt of non-current debtors                     |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Receipt of non-current receivables                 |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Change in non-current investments                  |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | <b>Total Cash Receipts by Source</b>               | <b>56 829</b>       | <b>56 829</b>  | <b>56 829</b>  | <b>56 829</b>  | <b>56 829</b>  | <b>56 829</b>  | <b>56 829</b>  | <b>56 829</b>  | <b>56 829</b>  | <b>56 829</b>  | <b>56 829</b>  | <b>244 053</b> | <b>869 133</b>                                      | <b>792 194</b>         | <b>888 677</b>         |
|     | <b>Cash Payments by Type</b>                       |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Employee related costs                             | 11 289              | 11 289         | 11 289         | 11 289         | 11 289         | 11 289         | 11 289         | 11 289         | 11 289         | 11 289         | 11 289         | 18 221         | 142 395                                             | 143 366                | 152 857                |
|     | Remuneration of councillors                        | 539                 | 539            | 539            | 539            | 539            | 539            | 539            | 539            | 539            | 539            | 539            | 539            | 6 467                                               | 6 815                  | 7 184                  |
|     | Interest paid                                      | 1                   | 1              | 1              | 1              | 1              | 1              | 1              | 1              | 1              | 1              | 1              | 1              | 11                                                  | 11                     | 11                     |
|     | Bulk purchases - Electricity                       | 2 610               | 2 610          | 2 610          | 2 610          | 2 610          | 2 610          | 2 610          | 2 610          | 2 610          | 2 610          | 2 610          | 4 258          | 32 964                                              | 33 017                 | 34 811                 |
|     | Bulk purchases - Water & Sewer                     | 4 109               | 4 109          | 4 109          | 4 109          | 4 109          | 4 109          | 4 109          | 4 109          | 4 109          | 4 109          | 4 109          | 6 704          | 51 901                                              | 51 983                 | 14 999                 |
|     | Other materials                                    |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Contracted services                                | 5 417               | 5 417          | 5 417          | 5 417          | 5 417          | 5 417          | 5 417          | 5 417          | 5 417          | 5 417          | 5 417          | 12 641         | 72 233                                              | 68 950                 | 70 690                 |
|     | Grants and subsidies paid - other municipalities   |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Grants and subsidies paid - other                  | 165                 | 165            | 165            | 165            | 165            | 165            | 165            | 165            | 165            | 165            | 165            |                | 1 381                                               | 1 262                  | 1 307                  |
|     | General expenses                                   | 11 695              | 11 695         | 11 695         | 11 695         | 11 695         | 11 695         | 11 695         | 11 695         | 11 695         | 11 695         | 11 695         | 205 218        | 119 194                                             | 142 892                | 142 892                |
|     | <b>Cash Payments by Type</b>                       | <b>35 824</b>       | <b>35 824</b>  | <b>35 824</b>  | <b>35 824</b>  | <b>35 824</b>  | <b>35 824</b>  | <b>35 824</b>  | <b>35 824</b>  | <b>35 824</b>  | <b>35 824</b>  | <b>35 824</b>  | <b>120 102</b> | <b>514 170</b>                                      | <b>422 598</b>         | <b>424 750</b>         |
|     | <b>Other Cash Flows/Payments by Type</b>           |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Capital assets                                     | 29 594              | 29 594         | 29 594         | 29 594         | 29 594         | 29 594         | 29 594         | 29 594         | 29 594         | 29 594         | 29 594         | 29 594         | 355 007                                             | 400 263                | 480 317                |
|     | Repayment of borrowing                             |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | Other Cash Flows/Payments                          |                     |                |                |                |                |                |                |                |                |                |                |                |                                                     |                        |                        |
|     | <b>Total Cash Payments by Type</b>                 | <b>65 408</b>       | <b>65 408</b>  | <b>65 408</b>  | <b>65 408</b>  | <b>65 408</b>  | <b>65 408</b>  | <b>65 408</b>  | <b>65 408</b>  | <b>65 408</b>  | <b>65 408</b>  | <b>65 408</b>  | <b>149 686</b> | <b>869 177</b>                                      | <b>832 861</b>         | <b>915 067</b>         |
|     | <b>NET INCREASE/DECREASE IN CASH HELD</b>          | <b>(8 583)</b>      | <b>(8 583)</b> | <b>(8 583)</b> | <b>(8 583)</b> | <b>(8 583)</b> | <b>(8 583)</b> | <b>(8 583)</b> | <b>(8 583)</b> | <b>(8 583)</b> | <b>(8 583)</b> | <b>(8 583)</b> | <b>(44)</b>    | <b>(30 667)</b>                                     | <b>(30 667)</b>        | <b>(16 390)</b>        |
|     | Cash/cash equivalents at the month/year beginning: | 151 122             | 142 539        | 133 956        | 125 374        | 116 791        | 108 208        | 99 625         | 91 043         | 82 480         | 73 877         | 65 294         | 56 711         | 151 078                                             | 151 078                | 120 411                |
|     | Cash/cash equivalents at the month/year end:       | 142 539             | 133 956        | 125 374        | 116 791        | 108 208        | 98 025         | 91 043         | 82 480         | 73 877         | 65 294         | 56 711         | 151 078        | 151 078                                             | 120 411                | 104 022                |



**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 Apri**

[illegible]

**DC26 Zululand - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 Apri**

[illegible]



DC26 Zululand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

| Month                                        | 2013/14         | Budget Year 2014/15 |                 |                |               |               |              |                |                            |
|----------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
|                                              | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands                                  |                 |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                 |                     |                 |                |               |               |              |                |                            |
| July                                         |                 | 29 584              | 29 584          | 35 608         | 35 608        | 29 584        | (6 024)      | -20.4%         | 10%                        |
| August                                       |                 | 29 584              | 29 584          | 23 082         | 58 700        | 59 168        | 468          | 0.8%           | 17%                        |
| September                                    |                 | 29 584              | 29 584          | 22 659         | 81 359        | 88 752        | 7 393        | 8.3%           | 23%                        |
| October                                      |                 | 29 584              | 29 584          | 7 240          | 88 599        | 118 336       | 29 737       | 25.1%          | 25%                        |
| November                                     |                 | 29 584              | 29 584          | 23 044         | 111 643       | 147 920       | 36 277       | 24.5%          | 31%                        |
| December                                     |                 | 29 584              | 29 584          | 22 659         | 134 302       | 177 504       | 43 202       | 24.3%          | 38%                        |
| January                                      |                 | 29 584              | 29 584          | 5 506          | 139 808       | 207 088       | 67 280       | 32.5%          | 39%                        |
| February                                     |                 | 29 584              | 29 584          | 22 478         | 162 286       | 236 672       | 74 386       | 31.4%          | 46%                        |
| March                                        |                 | 29 584              | 29 584          | 22 404         | 184 691       | 266 256       | 81 565       | 30.6%          | 52%                        |
| April                                        |                 | 29 584              | 29 584          | 11 283         | 195 974       | 295 840       | 99 866       | 33.8%          | 0                          |
| May                                          |                 | 29 584              | 29 584          |                |               | 325 424       | -            |                |                            |
| June                                         |                 | 29 584              | 29 584          |                |               | 355 008       | -            |                |                            |
| <b>Total Capital expenditure</b>             | <b>-</b>        | <b>355 008</b>      | <b>355 008</b>  | <b>195 974</b> |               |               |              |                |                            |

DC26 Zululand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

| Description                                                       | Ref | 2013/14         | Budget Year 2014/15 |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                       | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                             |     | 336 993         | 336 993             | 336 993         | 484            | 384           | 280 105       | 279 721      | 99.9%          | -                  |
| Infrastructure - Road transport                                   |     | 2 167           | 2 167               | 2 167           | 440            | -             | 1 084         | 1 084        | 100.0%         | -                  |
| Roads, Pavements & Bridges                                        |     | 2 167           | 2 167               | 2 167           | 440            | -             | 1 084         | 1 084        | 100.0%         | -                  |
| Storm water                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Infrastructure - Electricity                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Generation                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transmission & Reticulation                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Street Lighting                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Infrastructure - Water                                            |     | 334 826         | 334 826             | 334 826         | 44             | 384           | 279 022       | 278 637      | 99.9%          | -                  |
| Dams & Reservoirs                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water purification                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation                                                      |     | 334 826         | 334 826             | 334 826         | 44             | 384           | 279 022       | 278 637      | 99.9%          | -                  |
| Infrastructure - Sanitation                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sewerage purification                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Infrastructure - Other                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Management                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transportation                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Gas                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community</b>                                                  |     | 500             | 500                 | 500             | -              | -             | 417           | 417          | 100.0%         | -                  |
| Parks & gardens                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sportsfields & stadia                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Swimming pools                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Community halls                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Libraries                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Recreational facilities                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fire, safety & emergency                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Security and policing                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Buses                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Clinics                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Museums & Art Galleries                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Social rental housing                                             |     | 500             | 500                 | 500             | -              | -             | 417           | 417          | 100.0%         | -                  |
| Other                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Buildings                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing development                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>                                               |     | 15 949          | 15 949              | 15 949          | 132            | 3 209         | 13 291        | 10 082       | 75.9%          | -                  |
| General vehicles                                                  |     | 10 300          | 10 300              | 10 300          | -              | 1 701         | 8 583         | 6 883        | 80.2%          | -                  |
| Specialised vehicles                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Plant & equipment                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Computers - hardware/equipment                                    |     | 1 049           | 1 049               | 1 049           | 131            | 612           | 874           | 262          | 30.0%          | -                  |
| Furniture and other office equipment                              |     | 500             | 500                 | 500             | 1              | 886           | 417           | (479)        | -115.1%        | -                  |
| Abattoirs                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Markets                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Civic Land and Buildings                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other Buildings                                                   |     | 600             | 600                 | 600             | -              | -             | 500           | 500          | 100.0%         | -                  |
| Other Land                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Surplus Assets - (Investment or inventory)                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                             |     | 3 500           | 3 500               | 3 500           | -              | -             | 2 917         | 2 917        | 100.0%         | -                  |
| <b>Agricultural assets</b>                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| List sub-class                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological assets</b>                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| List sub-class                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangibles</b>                                                |     | 1 565           | 1 565               | -               | -              | -             | 1 304         | 1 304        | 100.0%         | -                  |
| Computers - software & programming                                |     | 1 565           | 1 565               | -               | -              | -             | 1 304         | 1 304        | 100.0%         | -                  |
| Other                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure on new assets</b>                    | 1   | 355 007         | 355 007             | 353 442         | 616            | 3 593         | 295 117       | 291 524      | 98.8%          | -                  |

DC26 Zululand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

| Description                                                                       | Ref | 2013/14         | Budget Year 2014/15 |                 |                |               |               |              |                | Full Year Forecast |  |  |
|-----------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|--|--|
|                                                                                   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |                    |  |  |
| R thousands                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |  |  |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |  |  |
| <b>Infrastructure</b>                                                             |     | -               | 16 711              | 16 711          | 395            | 7 507         | 8 356         | 849          | 10.2%          | -                  |  |  |
| Infrastructure - Road transport                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Roads, Pavements & Bridges                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Storm water                                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Infrastructure - Electricity                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Generation                                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Transmission & Retention                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Street Lighting                                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Infrastructure - Water                                                            |     | -               | 16 711              | 16 711          | 395            | 7 507         | 8 356         | 849          | 10.2%          | -                  |  |  |
| Dams & Reservoirs                                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Water purification                                                                |     | -               | 16 711              | 16 711          | 395            | 7 507         | 8 356         | 849          | 10.2%          | -                  |  |  |
| Retention                                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Infrastructure - Sanitation                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Retention                                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Sewerage purification                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Infrastructure - Other                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Waste Management                                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Transportation                                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Gas                                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Other                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| <b>Community</b>                                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Parks & gardens                                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Sportsfields & stadia                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Swimming pools                                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Community halls                                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Libraries                                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Recreational facilities                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Fire, safety & emergency                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Security and policing                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Buses                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Clinics                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Museums & Art Galleries                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Cemeteries                                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Social rental housing                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Other                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| <b>Heritage assets</b>                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Buildings                                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Other                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| <b>Investment properties</b>                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Housing development                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Other                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| <b>Other assets</b>                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| General vehicles                                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Specialised vehicles                                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| 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                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| <b>Agricultural assets</b>                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| List sub-class                                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| <b>Biological assets</b>                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| List sub-class                                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| <b>Intangibles</b>                                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Computers - software & programming                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Other                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | 1   | -               | 16 711              | 16 711          | 395            | 7 507         | 8 356         | 849          | 10.2%          | -                  |  |  |
| <b>Specialised vehicles</b>                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Refuse                                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Fire                                                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Conservancy                                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |
| Ambulances                                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |  |  |

## References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C6

|               |            |            |            |             |              |           |              |
|---------------|------------|------------|------------|-------------|--------------|-----------|--------------|
| check balance | 31 495 000 | 16 710 200 | 12 665 200 | -10 272 048 | -246 646 146 | 8 632 433 | -356 488 000 |
|---------------|------------|------------|------------|-------------|--------------|-----------|--------------|

## DC26 Zululand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April



