



Zululand District Municipality

BUDGET 2010/2011

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**ZDME:
ZULULAND DISTRICT MUNICIPALITY 2010/2011 BUDGET**

MAYOR'S REPORT

1. The 2010/2011 budget

1.1. Legislative framework

The 2010/2011 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2011/2012 and 2012/2013 are indicative in terms of the medium term expenditure framework. The functions have been ring-fenced in terms of the Council vote structure

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

- a. The medium term service delivery objectives of Zululand District Municipality includes the following strategic focus areas and objectives:
 - i. **Service delivery-** Primarily focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.
 - ii. **Economic development-** The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.
 - iii. **Social development-** The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.
 - iv. **Institutional development-** The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.
 - v. **Financial management-** our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.
 - vi. **Good governance and public participation-** The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

vii. Other focus areas include:

1. Municipal airports
2. Municipal roads
3. Regulation of passenger transport services
4. Fire fighting
5. Disaster management
6. Solid waste
7. Municipal health services
8. Regional fresh produce markets & abattoirs
9. District cemeteries
10. District tourism

3. Financial implications of the medium term service delivery objectives:

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas take the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

3.1. Linkages between the budget, the IDP and political priorities

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefrom are included in the budget.

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

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

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

MAIN BUDGET SUMMARY	2009/2010	2010/2011	CHANGE
Total operating budget	R240, 995,145	R306, 824,411	+27%
Capital budget	R196, 457,650	R226, 038,272	+15%
Total budget	R437, 912,795	R532, 862,683	+21%

The total budget increased by **R 94,949,888**

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

4. HIGHLIGHTS OF THE EXPENDITURE

5.1. OPERATING EXPENDITURE

❖ Employee Related Costs

The employee related costs comprises 27% of the total operating budget. The primary reason for the increase is the increment of 8.2%. The increment is based on the high inflation level and the indicative bargaining council figures.

❖ Remuneration of Councilors

An 8.2% increment for Councilor's remuneration is provided for.

❖ Repairs and Maintenance

Vehicles

This is provided for due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles. New vehicles were budgeted for to replace existing vehicles that should be replaced in terms of council policy.

Preventative Maintenance & Services

The budgeted amount is primarily increased by the projected inflation rate.

Operation Rural Water Schemes

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes. The funds set aside for Repairs and Maintenance actually increased by R2 million

Operation and Maintenance of Sport field and Swimming Pool.

Provision is made for the maintenance of Ulundi Regional Sports stadium and Swimming Pool.

Bulk Water Purification and Sewerage Treatment

Bulk sewerage treatment and bulk water purification is based on the existing contract and there are no major increases.

Bulk electricity has also increased as a result of the expected above average increment estimated at 35% by Eskom.

❖ Grants and Subsidies Paid

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

❖ **General Expenses**

Items with direct impact on communities include the following:

	R
Disaster Portfolio Projects	1,115,000
Unallocated Projects	6,000,000
Poverty alleviation	1,336,984
LED	618,203
Community Development	1,528,300
Community Participation	3,000,000
Emergency water	14,459,760
Budget and IDP community participation	3,000,000
Women's day celebration	500,000
Annual report back	500,000
Elderly function	1,200,000
Kids Christmas party	600,000
Marathon	540,000
KwaNaloga Games	2,100,000
Mayoral Cup	550,000
LED Project: Abaqulusi	1,000,000
Edumbe	350,000
Pongola	550,000
Nongoma	950,000
Ulundi	1,200,000
Widows & Orphans (81x20,000)	1,620,000
Tourism Portfolio Project	320,000
Youth Day Celebration	400,000
Youth Summit	250,000
Women Summit	250,000
Ingoma Dance Competition	300,000
Music Festival	750,000

Total Community and Social Expenditure

R41, 988,247

5.2. CAPITAL EXPENDITURE

The capital projects budgeted for are as follows:

Revenue contributions (own funds)

Vehicles	900,000
Furniture and Equipment	263,567
Computers	1,005,000
Software & Licences	1,318,806
Electronic Document Management System	556,000
New Offices	3,000,000
Meters	3,171,000
Sub Total	R10, 214,272

DWAF-Funds

Sub Total **27,000,000**

DWAF has increased from R22, 154,000 to R27, 000,000

MIG Funds

Sub Total MIG **188,824,000**

MIG has increased from R161, 388,000 to R188, 824,000

TOTAL CAPITAL **226,038,272**

3. HIGHLIGHTS OF INCOME

3.1 OPERATING INCOME

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

❖ **SALE OF WATER AND SEWERAGE FEES**

Sale of water is based on the proposed tariff structure. The amounts budgeted for has not taken into account the payment level and as a result, a 15% provision for working capital reserve (provision for non collection) has been made.

❖ **INTEREST INCOME**

Interest Income is expected to decrease as a result of lower interest rates, from R13, 000,000 to R9, 270,000

❖ **EQUITABLE SHARE**

Equitable share has been substantially increased from R 159, 047,000 to R198, 670,000

❖ **PROVINCIAL GRANTS.**

Provincial grants are based on the provincial 2010/11 budget statements.

3.2 CAPITAL INCOME

The capital expenditure shall be funded as follows:

Own revenue	R	10,214,272
MIG		188,824,000
DWAF		27,000,000
Total		226,038,272

4. FREE BASIC WATER

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

Any other consumption is billed at applicable tariffs.

6. BUDGET RELATED RESOLUTIONS

The Executive Committee resolves to recommend that:

1. That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the annual budget of the municipality for the financial year 2010/11 and indicative allocations for the two projected outer years 2011/12 and 2012/13 be approved as set-out in the following tables:
 - Table A1 Budget Summary.
 - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
 - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
 - Table A4 Budgeted Financial Performance (revenue and expenditure).
 - Table A5 Budgeted Capital expenditure by vote, standard classification and funding.
2. That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:
 - Table A6 Budgeted Financial Position.
 - Table A7 Budgeted Cash Flows
 - Table A8 Cash backed reserves/accumulated surplus reconciliation
 - Table A9 Asset Management
 - Table A10 Basic service delivery measurements
3. The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.
4. The grants be accepted and approved with appreciation.
5. The staff structure be approved as budgeted for.
6. The Quality Certificate be approved.
7. That the tariff policy credit, control and debt collection policy, cash management and investment policy, supply chain management policy and financial plan have been reviewed and no changes are considered necessary.
8. That the funding and reserves policy be developed in compliance with Budget and Reporting Regulations.
8. That the tariffs be approved.

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

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue - Standard										
Governance and administration		112,157	122,277	150,225	120,798	127,843	127,843	282,282	276,681	301,330
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		112,157	122,277	150,225	115,975	123,020	123,020	282,282	276,681	301,330
Corporate services		-	-	-	4,823	4,823	4,823	-	-	-
Community and public safety		5,724	3,906	2,182	1,849	1,849	1,849	1,349	-	-
Community and social services		4,624	3,906	2,182	1,349	1,349	1,349	1,349	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,100	-	-	500	500	500	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,811	6,535	19,001	4,372	4,372	4,372	12,224	1,000	1,000
Planning and development		12,811	6,535	19,001	4,372	4,372	4,372	12,224	1,000	1,000
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		127,329	171,449	219,929	312,414	320,442	320,442	237,008	297,677	331,101
Electricity		-	-	-	-	-	-	-	-	-
Water		127,329	171,449	214,315	306,737	314,765	314,765	236,574	297,216	330,613
Waste water management		-	-	5,614	5,677	5,677	5,677	434	461	488
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	258,021	304,167	391,338	439,433	454,506	454,506	532,863	575,338	633,431
Expenditure - Standard										
Governance and administration		42,010	40,044	73,574	63,186	65,986	65,986	110,083	114,221	129,729
Executive and council		29,551	28,019	30,619	33,780	35,080	35,080	74,288	76,217	89,483
Budget and treasury office		11,390	10,605	41,355	15,755	17,255	17,255	14,675	15,585	16,504
Corporate services		1,069	1,420	1,600	13,650	13,650	13,650	21,120	22,419	23,742
Community and public safety		39,897	33,239	62,893	48,241	49,338	49,338	41,742	29,736	31,067
Community and social services		38,098	31,195	60,720	42,397	43,492	43,492	41,742	29,736	31,067
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		563	666	824	3,895	3,895	3,895	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		1,236	1,377	1,348	1,949	1,949	1,949	-	-	-
Economic and environmental services		16,440	10,977	26,401	10,936	10,936	10,936	21,869	12,767	13,461
Planning and development		16,440	10,977	26,401	10,936	10,936	10,936	21,869	12,767	13,461
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		151,234	213,978	104,497	120,112	122,612	122,612	133,131	139,695	147,937
Electricity		-	-	-	-	-	-	-	-	-
Water		151,234	213,978	99,536	114,435	116,935	116,935	125,216	131,289	139,035
Waste water management		-	-	4,962	5,677	5,677	5,677	7,915	8,406	8,902
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	249,580	298,238	267,365	242,475	248,870	248,870	306,824	296,419	322,194
Surplus/(Deficit) for the year		8,441	5,929	123,973	196,958	205,636	205,636	226,038	278,919	311,236

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
R thousand						
Revenue - Standard						
<i>Municipal governance and administration</i>		112,157	122,277	150,225	120,798	127,843
Executive and council		-	-	-	-	-
Mayor and Council		-	-	-	-	-
Municipal Manager		-	-	-	-	-
Budget and treasury office		112,157	122,277	150,225	115,975	123,020
Corporate services		-	-	-	4,823	4,823
Human Resources		-	-	-	-	-
Information Technology		-	-	-	-	-
Property Services		-	-	-	-	-
Other Admin		-	-	-	4,823	4,823
<i>Community and public safety</i>		5,724	3,906	2,182	1,849	1,849
Community and social services		4,624	3,906	2,182	1,349	1,349
Libraries and Archives		-	-	-	-	-
Museums & Art Galleries etc		-	-	-	-	-
Community halls and Facilities		-	-	-	-	-
Cemeteries & Crematoriums		-	-	-	-	-
Child Care		-	-	-	-	-
Aged Care		-	-	-	-	-
Other Community		4,624	3,906	2,182	1,349	1,349
Other Social		-	-	-	-	-
Sport and recreation		-	-	-	-	-
Public safety		1,100	-	-	500	500
Police		-	-	-	-	-
Fire		-	-	-	-	-
Civil Defence		-	-	-	-	-
Street Lighting		-	-	-	-	-
Other		1,100	-	-	500	500
Housing		-	-	-	-	-
Health		-	-	-	-	-
Clinics		-	-	-	-	-
Ambulance		-	-	-	-	-
Other		-	-	-	-	-
<i>Economic and environmental services</i>		12,811	6,535	19,001	4,372	4,372
Planning and development		12,811	6,535	19,001	4,372	4,372
Economic Development/Planning		12,811	6,535	19,001	4,372	4,372
Town Planning/Building enforcement		-	-	-	-	-
Licensing & Regulation		-	-	-	-	-
Road transport		-	-	-	-	-
Roads		-	-	-	-	-
Public Buses		-	-	-	-	-
Parking Garages		-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-
Other		-	-	-	-	-
Environmental protection		-	-	-	-	-
Pollution Control		-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-
Other		-	-	-	-	-
<i>Trading services</i>		127,329	171,449	219,929	312,414	320,442
Electricity		-	-	-	-	-
Electricity Distribution		-	-	-	-	-
Electricity Generation		-	-	-	-	-
Water		127,329	171,449	214,315	306,737	314,765
Water Distribution		127,329	171,449	214,315	306,737	314,765
Water Storage		-	-	-	-	-
Waste water management		-	-	5,614	5,677	5,677
Sewerage		-	-	5,614	5,677	5,677

<i>Storm Water Management</i>						
<i>Public Toilets</i>						
<i>Waste management</i>						
<i>Solid Waste</i>						
<i>Other</i>						
<i>Air Transport</i>						
<i>Abattoirs</i>						
<i>Tourism</i>						
<i>Forestry</i>						
<i>Markets</i>						
Total Revenue - Standard	2	258,021	304,167	391,338	439,433	454,506
Expenditure - Standard						
<i>Municipal governance and administration</i>		42,010	40,044	73,574	63,186	65,986
<i>Executive and council</i>		29,551	28,019	30,619	33,780	35,080
<i>Mayor and Council</i>					33,780	35,080
<i>Municipal Manager</i>						
<i>Budget and treasury office</i>		11,390	10,605	41,355	15,755	17,255
<i>Corporate services</i>		1,069	1,420	1,600	13,650	13,650
<i>Human Resources</i>						
<i>Information Technology</i>						
<i>Property Services</i>						
<i>Other Admin</i>		1,069	1,420	1,600	13,650	13,650
<i>Community and public safety</i>		39,897	33,239	62,893	48,241	49,336
<i>Community and social services</i>		38,098	31,195	60,720	42,397	43,492
<i>Libraries and Archives</i>						
<i>Museums & Art Galleries etc</i>						
<i>Community halls and Facilities</i>						
<i>Cemeteries & Crematoriums</i>						
<i>Child Care</i>						
<i>Aged Care</i>						
<i>Other Community</i>		38,098	31,195	60,720	42,397	43,492
<i>Other Social</i>						
<i>Sport and recreation</i>						
<i>Public safety</i>		563	666	824	3,895	3,895
<i>Police</i>						
<i>Fire</i>						
<i>Civil Defence</i>						
<i>Street Lighting</i>						
<i>Other</i>		563	666	824	3,895	3,895
<i>Housing</i>						
<i>Health</i>		1,236	1,377	1,348	1,949	1,949
<i>Clinics</i>						
<i>Ambulance</i>						
<i>Other</i>		1,236	1,377	1,348	1,949	1,949
<i>Economic and environmental services</i>		16,440	10,977	26,401	10,936	10,936
<i>Planning and development</i>		16,440	10,977	26,401	10,936	10,936
<i>Economic Development/Planning</i>		16,440	10,977	26,401	10,936	10,936
<i>Town Planning/Building enforcement</i>						
<i>Licensing & Regulation</i>						
<i>Road transport</i>		-	-	-	-	-
<i>Roads</i>						
<i>Public Buses</i>						
<i>Parking Garages</i>						
<i>Vehicle Licensing and Testing</i>						
<i>Other</i>						
<i>Environmental protection</i>		-	-	-	-	-
<i>Pollution Control</i>						
<i>Biodiversity & Landscape</i>						
<i>Other</i>						
<i>Trading services</i>		151,234	213,978	104,497	120,112	122,612
<i>Electricity</i>		-	-	-	-	-
<i>Electricity Distribution</i>						
<i>Electricity Generation</i>						

Water		151,234	213,978	99,536	114,435	116,935
<i>Water Distribution</i>		151,234	213,978	99,536	114,435	116,935
<i>Water Storage</i>						
Waste water management		-	-	4,962	5,677	5,677
<i>Sewerage</i>				4,962	5,677	5,677
<i>Storm Water Management</i>						
<i>Public Toilets</i>						
Waste management		-	-	-	-	-
<i>Solid Waste</i>						
Other		-	-	-	-	-
Air Transport						
Abattoirs						
Tourism						
Forestry						
Markets						
Total Expenditure - Standard	3	249,580	298,238	267,365	242,475	248,870
Surplus/(Deficit) for the year		8,441	5,929	123,973	196,958	205,636

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-0	1	-	1,520,000	1,520,000
check opexp balance	1	0	-1	1,520,001	1,520,001

10	2010/11 Medium Term Revenue & Expenditure Framework			
	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
	127,843	282,282	276,661	301,330
	-	-	-	-
	123,020	282,282	276,661	301,330
	4,823	-	-	-
	4,823	-	-	-
	1,849	1,349	-	-
	1,349	1,349	-	-
	1,349	1,349	-	-
	500	-	-	-
	500	-	-	-
	-	-	-	-
	4,372	12,224	1,000	1,000
	4,372	12,224	1,000	1,000
	4,372	12,224	1,000	1,000
	-	-	-	-
	-	-	-	-
	320,442	237,008	297,677	331,101
	-	-	-	-
	314,765	236,574	297,216	330,613
	314,765	236,574	297,216	330,613
	5,677	434	461	488
	5,677	434	461	488

-	-	-	-
-	-	-	-
454,506	532,863	575,338	633,431
65,986	110,083	114,221	129,729
35,080	74,288	76,217	89,483
35,080	67,897	69,455	82,332
	6,391	6,763	7,151
17,255	14,675	15,585	16,504
13,650	21,120	22,419	23,742
13,650	21,120	22,419	23,742
49,336	41,742	29,736	31,067
43,492	41,742	29,736	31,067
43,492	41,742	29,736	31,067
3,895	-	-	-
3,895	-	-	-
1,949	-	-	-
1,949	-	-	-
10,936	21,869	12,767	13,461
10,936	21,869	12,767	13,461
10,936	21,869	12,767	13,461
-	-	-	-
-	-	-	-
122,612	133,131	139,695	147,937
-	-	-	-

116,935	125,216	131,289	139,035
116,935	125,216	131,289	139,035
5,677	7,915	8,406	8,902
5,677	7,915	8,406	8,902
-	-	-	-
-	-	-	-
248,870	306,824	296,419	322,194
205,636	226,038	278,919	311,236

3)
and Tourism - and if used must be supported by footnotes. Nothing

1,520,000	-	-	-
1,520,001	-	-	-

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

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Revenue by Vote	1									
COUNCIL - Vote1		-	-	-	-	-	-	-	-	-
CORPORATE SERVICES - Vote2		1,100	4,331	-	5,323	5,323	5,323	-	-	-
FINANCE - Vote3		112,157	122,277	150,225	115,975	123,020	123,020	282,282	276,661	301,330
PLANNING & WSA - Vote4		12,811	2,204	19,001	4,372	4,372	4,372	12,224	1,000	1,000
COMMUNITY DEVELOPMENT - Vote5		4,624	3,906	2,182	1,349	1,349	1,349	1,349	-	-
TECHNICAL SERVICES - Vote6		127,329	171,449	219,929	306,737	314,765	314,765	217,139	276,576	308,755
WATER PURIFICATION - Vote7		-	-	-	-	-	-	-	-	-
WATER DISTRIBUTION - Vote8		-	-	-	-	-	-	19,435	20,640	21,858
WASTE WATER - Vote9		-	-	-	5,677	5,677	5,677	434	461	488
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	258,021	304,167	391,338	439,433	454,506	454,506	532,883	575,338	633,431
Expenditure by Vote to be appropriated	1									
COUNCIL - Vote1		20,492	19,514	30,619	33,780	35,080	35,080	74,288	76,217	89,483
CORPORATE SERVICES - Vote2		8,806	14,059	824	22,369	23,869	23,869	21,120	22,419	23,742
FINANCE - Vote3		11,390	15,395	41,355	15,755	15,755	15,755	14,675	15,585	16,504
PLANNING & WSA - Vote4		120,281	152,771	125,937	16,022	16,022	16,022	21,869	12,767	13,481
COMMUNITY DEVELOPMENT - Vote5		39,334	32,573	63,668	39,523	40,618	40,618	41,742	29,736	31,067
TECHNICAL SERVICES - Vote6		5,863	7,223	-	109,350	111,850	111,850	10,831	10,106	10,702
WATER PURIFICATION - Vote7		24,487	34,068	-	-	-	-	48,106	51,089	54,103
WATER DISTRIBUTION - Vote8		15,959	18,093	-	-	-	-	66,278	70,094	74,229
WASTE WATER - Vote9		2,969	4,542	4,962	5,677	5,677	5,677	7,915	8,406	8,902
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	249,580	298,238	267,365	242,475	248,870	248,870	306,824	296,419	322,194
Surplus/(Deficit) for the year	2	8,441	5,929	123,973	196,958	205,636	205,636	228,038	278,919	311,236

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

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

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Example 15 - Vote15 Subvote example 15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	258,021	304,167	391,338	439,433	454,506	454,506	532,863	575,338	633,431

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

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Expenditure by Vote										
COUNCIL - Vote1	1	20,492	18,514	30,619	33,780	35,080	35,080	74,288	76,217	89,483
COUNCIL		18,551	17,311	16,677	25,835	27,135	27,135	67,897	69,455	82,332
MUNICIPAL MANAGER		1,942	2,203	13,942	7,946	7,946	7,946	6,391	6,763	7,151
Subvote example 1										
CORPORATE SERVICES - Vote2		8,806	14,059	824	22,369	23,869	23,869	21,120	22,418	23,742
CORPORATE SERVICES ADMIN		6,693	8,246		13,650	13,650	13,650	11,261	11,959	12,665
HUMAN RESOURCE		1,069	1,524					2,173	2,308	2,444
AIRPORT		481	3,623		4,823	6,323	6,323	5,256	5,571	5,900
DISASTER MANAGEMENT		563	666	824	3,895	3,895	3,895	2,430	2,581	2,733
FINANCE - Vote3		11,390	15,395	41,355	15,755	15,755	15,755	14,675	15,585	16,504
FINANCIAL SERVICES ADMIN		10,893	14,643	40,898	15,755	15,755	15,755	13,676	14,524	15,381
BUDGET & TREASURY OFFICE		496	752	457		-	-	999	1,061	1,123
PLANNING & WSA - Vote4		120,281	152,771	125,937	16,022	16,022	16,022	21,869	12,767	13,481
PLANNING ADMIN		15,959	4,536	26,401	10,936	10,936	10,936	17,420	8,083	8,501
WSA ADMIN		104,321	148,235	99,536	5,086	5,086	5,086	4,449	4,684	4,980
COMMUNITY DEVELOPMENT - Vote5		39,334	32,573	63,668	39,523	40,618	40,618	41,742	29,736	31,067
COMMUNITY & SOCIAL SERVICES		36,086	28,696	60,680	34,339	35,434	35,434	33,663	23,115	24,056
INDONSA		862	1,084	1,640	1,072	1,072	1,072	2,129	1,310	1,387
MUNICIPAL HEALTH		1,236	1,377	1,348	1,949	1,949	1,949	2,036	2,162	2,289
TOURISM		1,149	1,415			-	-	2,311	2,136	2,262
LOCAL ECONOMIC DEVELOPMENT		-	-		2,163	2,163	2,163	1,604	1,013	1,073
COMMUNITY DEVELOPMENT		-	-							
TECHNICAL SERVICES - Vote6		5,883	7,223	-	109,350	111,850	111,850	10,831	10,108	10,702
PROJECT MANAGEMENT UNIT		5,883	7,223		109,350	111,850	111,850	10,831	10,108	10,702
WATER PURIFICATION - Vote7		24,487	34,088	-	-	-	-	48,108	51,089	54,103
ABAQULUSI		-	-							
EDUMBE		3,218	4,365					5,524	5,867	6,213
NONGOMA		6,618	9,757					15,096	16,032	16,978
PONGOLA		5,655	6,721					9,039	9,600	10,166
ULUNDI		8,996	13,225					18,447	19,591	20,747

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

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	6,752	12,533	13,118	14,386	14,386	14,386	14,386	15,105	16,042	16,988
Service charges - sanitation revenue	2	5,077	5,127	5,204	4,123	4,123	4,123	4,123	4,763	5,059	5,357
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment			30	83							
Interest earned - external investments		10,448	17,618	21,195	13,000	13,000	13,000	13,000	9,270	9,845	10,426
Interest earned - outstanding debtors		49	5	272							
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational					175,282	175,282	175,282	175,282			
Other revenue	2	233,695	268,855	351,405	35,684	50,757	50,757	50,757	437,688	502,027	556,298
Gains on disposal of PPE				61							
Total Revenue (excluding capital transfers and contributions)		258,021	304,167	391,336	242,475	257,548	257,548	257,548	466,827	532,972	589,069
Expenditure By Type											
Employee related costs	2	40,115	50,734	59,638	65,760	65,760	65,760	65,760	74,004	78,244	82,861
Remuneration of councillors		5,102	5,017	4,934	5,358	5,358	5,358	5,358	5,619	5,968	6,320
Debt impairment	3	-	-	-	2,877	2,877	2,877	2,877	2,915	3,096	3,279
Depreciation & asset impairment	2	-	-	30,029	-	-	-	-	40,000	51,000	63,000
Finance charges		1,065	1,012	833	595	595	595	595	484	311	118
Bulk purchases	2	19,627	20,015	25,188	32,510	32,510	32,510	32,510	41,913	44,511	47,138
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	3,008	-	-	-	-	-	-	-
Transfers and grants		5,027	710	813	845	845	845	845	950	690	731
Other expenditure	4, 5	178,646	220,750	142,921	133,011	139,406	139,406	139,406	140,939	112,599	118,749
Loss on disposal of PPE											
Total Expenditure		249,580	298,238	287,385	240,955	247,350	247,350	247,350	306,824	296,419	322,194
Surplus/(Deficit)		8,441	5,929	123,973	1,520	10,198	10,198	10,198	160,003	236,554	266,875
Transfers recognised - capital					182,022	182,022	182,022	182,022	66,036	42,365	44,361
Contributions recognised - capital	6	-	-	-	13,416	13,416	13,416	13,416	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		8,441	5,929	123,973	196,958	205,636	205,636	205,636	226,038	278,919	311,236
Taxation											
Surplus/(Deficit) after taxation		8,441	5,929	123,973	196,958	205,636	205,636	205,636	226,038	278,919	311,236
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		8,441	5,929	123,973	196,958	205,636	205,636	205,636	226,038	278,919	311,236
Share of surplus/ (deficit) of associates	7										
Surplus/(Deficit) for the year		8,441	5,929	123,973	196,958	205,636	205,636	205,636	226,038	278,919	311,236

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development, e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

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

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
COUNCIL - Vote1		-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES - Vote2		-	-	-	-	-	-	-	-	-	-
FINANCE - Vote3		-	-	-	-	-	-	-	-	-	-
PLANNING & WSA - Vote4		-	-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT - Vote5		-	-	-	-	-	-	-	-	-	-
TECHNICAL SERVICES - Vote6		-	-	-	-	-	-	-	-	-	-
WATER PURIFICATION - Vote7		-	-	-	-	-	-	-	-	-	-
WATER DISTRIBUTION - Vote8		-	-	-	-	-	-	-	-	-	-
WASTE WATER - Vote9		-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
COUNCIL - Vote1		2,438	324	29,731	2,333	2,983	2,983	2,983	-	-	-
CORPORATE SERVICES - Vote2		825	485	2,174	50	50	50	50	842	168	176
FINANCE - Vote3		-	-	2,996	2,273	2,273	2,273	2,273	2,050	2,177	2,306
PLANNING & WSA - Vote4		-	3,382	3,789	5,260	5,260	5,260	5,260	3,231	-	-
COMMUNITY DEVELOPMENT - Vote5		-	60	356	3,500	3,500	3,500	3,500	178	-	-
TECHNICAL SERVICES - Vote6		138,883	232,888	1,032,338	183,542	191,570	191,570	191,570	219,739	278,578	308,755
WATER PURIFICATION - Vote7		-	-	-	-	-	-	-	-	-	-
WATER DISTRIBUTION - Vote8		-	-	-	-	-	-	-	-	-	-
WASTE WATER - Vote9		-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		141,945	237,188	1,071,383	196,958	205,638	205,638	205,638	226,038	278,919	311,236
Total Capital Expenditure - Vote		141,945	237,188	1,071,383	196,958	205,638	205,638	205,638	226,038	278,919	311,236
Capital Expenditure - Standard											
Governance and administration		2,275	653	32,726	4,658	5,306	5,306	5,306	2,892	2,343	2,481
Executive and council		2,183	438	29,731	2,333	2,983	2,983	2,983	-	-	-
Budget and treasury office		81	215	2,996	2,273	2,273	2,273	2,273	2,050	2,177	2,306
Corporate services		-	-	-	50	50	50	50	842	168	176
Community and public safety		359	66	2,530	3,500	3,500	3,500	3,500	178	-	-
Community and social services		-	60	344	3,500	3,500	3,500	3,500	178	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		359	-	2,174	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	6	13	-	-	-	-	-	-	-
Economic and environmental services		-	3,382	3,789	5,260	5,260	5,260	5,260	3,231	-	-
Planning and development		-	3,382	3,789	5,260	5,260	5,260	5,260	3,231	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		139,310	233,118	1,032,338	183,542	191,570	191,570	191,570	219,739	278,578	308,755
Electricity		-	-	-	-	-	-	-	-	-	-
Water		139,310	233,118	1,032,338	183,542	191,570	191,570	191,570	219,739	278,578	308,755
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	141,945	237,188	1,071,383	196,958	205,638	205,638	205,638	226,038	278,919	311,236
Funded by:											
National Government		139,310	233,118	1,032,338	183,542	191,570	191,570	191,570	219,739	278,578	308,755
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		2,634	4,080	39,046	13,416	14,066	14,066	14,066	8,299	2,343	2,481
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	141,945	237,188	1,071,383	196,958	205,638	205,638	205,638	226,038	278,919	311,236
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-
Total Capital Funding	7	141,945	237,188	1,071,383	196,958	205,638	205,638	205,638	226,038	278,919	311,236

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriators by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 48) as part of relevant capital budget

Expenditure by Year, Activity Classification and Funding												
B. Business	Vide Description	Ref	Year			Current Year 2019/20			2019/20 Budget Year Revenue & Expenditure Forecast			
			2019/20	2019/20	2019/20	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit estimate	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
			Actual Outcome	Actual Outcome	Actual Outcome							
	Capital expenditure - Residual Jobs											
	Water purification infrastructure											
	CONCRETE											
	MUNICIPAL SERVICES											
	Subtotal example 1											
	CORPORATE SERVICES											
	CORPORATE SERVICES ADMIN											
	ADMIN SERVICES											
	DISASTER MANAGEMENT											
	FINANCE											
	FINANCIAL SERVICES ADMIN											
	BUDGET & TREASURY OFFICE											
	PLANNING & WSA											
	PLANNING ADMIN											
	WSA ADMIN											
	COMMUNITY DEVELOPMENT											
	COMMUNITY & SOCIAL SERVICES											
	SOCIAL											
	MUNICIPAL HEALTH											
	TOURISM											
	LOCAL ECONOMIC DEVELOPMENT											
	COMMUNITY DEVELOPMENT											
	TECHNICAL SERVICES											
	PROJECT MANAGEMENT UNIT											
	WATER PURIFICATION											
	ABAKELI											
	ELZAMBE											
	KOROGOMA											
	POPOKA											
	ULUMB											
	WATER DISTRIBUTION											
	ABAKELI											
	ELZAMBE											
	KOROGOMA											
	POPOKA											
	ULUMB											
	ZILILAND											
	WASTE WATER											
	ABAKELI											
	ELZAMBE											
	KOROGOMA											
	POPOKA											
	ULUMB											
	Example 10 - Vide 10											
	Subtotal example 10											
	Example 11 - Vide 11											
	Subtotal example 11											
	Example 12 - Vide 12											
	Subtotal example 12											
	Example 13 - Vide 13											
	Subtotal example 13											
	Example 14 - Vide 14											
	Subtotal example 14											
	Example 15 - Vide 15											
	Subtotal example 15											

Capital multi-year expenditure sub-total

DC26 Zululand - Table A6 Budgeted Financial Position

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
ASSETS											
Current assets											
Cash			-	77,663					110,000	110,000	110,000
Call investment deposits	1	120,426	166,109	-	67,738	67,738	67,738	67,738	-	-	-
Consumer debtors	1	9,256	8,195	3,633	6,149	6,149	6,149	6,149	2,980	3,165	3,352
Other debtors		12,139	9,957	4,565							
Current portion of long-term receivables		207	137	41,878							
Inventory	2	1,175	-	904							
Total current assets		143,203	184,397	128,643	73,886	73,886	73,886	73,886	112,980	113,165	113,352
Non current assets											
Long-term receivables		854	855	859							
Investments											
Investment property											
Investment in Associates											
Property, plant and equipment	3	8,658	6,278	1,071,383	1,485,772	1,494,450	1,494,450	1,494,450	1,680,488	1,948,407	2,247,643
Agricultural											
Biological											
Intangible				379							
Other non-current assets											
Total non current assets		9,511	7,133	1,072,622	1,485,772	1,494,450	1,494,450	1,494,450	1,680,488	1,948,407	2,247,643
TOTAL ASSETS		152,714	191,530	1,201,266	1,559,660	1,568,338	1,568,338	1,568,338	1,793,468	2,061,572	2,360,995
LIABILITIES											
Current liabilities											
Bank overdraft	1	1,234	1,609								
Borrowing	4	2,380	1,031	1,265	-	-	-	-	-	-	-
Consumer deposits		1,548	1,030	3,265	1,247	1,247	1,247	1,247			
Trade and other payables	4	97,828	130,851	79,233	-	-	-	-			
Provisions		2,158	2,519		2,519	2,519	2,519	2,519			
Total current liabilities		105,148	137,040	83,762	3,765	3,765	3,765	3,765	-	-	-
Non current liabilities											
Borrowing		6,278	5,247	4,364	3,185	3,185	3,185	3,185	2,755	1,265	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		6,278	5,247	4,364	3,185	3,185	3,185	3,185	2,755	1,265	-
TOTAL LIABILITIES		111,426	142,288	88,126	6,951	6,951	6,951	6,951	2,755	1,265	-
NET ASSETS	5	41,288	49,242	1,113,139	1,552,709	1,561,387	1,561,387	1,561,387	1,790,713	2,060,307	2,360,995
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		41,288	49,242	1,113,139	1,552,709	1,561,387	1,561,387	1,561,387	1,790,713	2,060,307	2,360,995
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	41,288	49,242	1,113,139	1,552,709	1,561,387	1,561,387	1,561,387	1,790,713	2,060,307	2,360,995

References

- 1 Detail to be provided in Table SA3
- 2 Include completed low cost housing to be transferred to beneficiaries within 12 months
- 3 Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- 4 Detail to be provided in Table SA3. Includes reserves to be funded by statute
- 5 Net assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A7 Budgeted Cash Flows

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		23,350	50,594		18,509	18,509	18,509	18,509	16,888	17,936	18,994
Government - operating	1	230,120	268,318		358,824	358,824	358,824	358,824	430,382	502,027	556,298
Government - capital	1										
Interest		10,497	17,623		13,000	13,000	13,000	13,000	9,270	9,845	10,426
Dividends											
Payments											
Suppliers and employees		(102,269)	(126,125)		(154,918)	(154,918)	(154,918)	(154,918)	(153,106)	(162,240)	(171,812)
Finance charges		(1,763)	(3,391)		(595)	(595)	(595)	(595)	(484)	(311)	(118)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		159,935	207,019	-	234,821	234,821	234,821	234,821	302,951	367,256	413,787
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		803	2,380		280	280	280	280			
Decrease (Increase) in non-current debtors		(652)	(2)								
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(142,363)	(164,615)		(184,387)	(184,387)	(184,387)	(184,387)	(226,038)	(278,919)	(311,236)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(142,212)	(162,237)	-	(184,107)	(184,107)	(184,107)	(184,107)	(226,038)	(278,919)	(311,236)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		(908)	(1,031)								
NET CASH FROM/(USED) FINANCING ACTIVITIES		(908)	(1,031)	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		16,815	43,751	-	50,714	50,714	50,714	50,714	76,913	88,337	102,551
Cash/cash equivalents at the year begin:	2	104,732	121,547	165,298	256,151	256,151	256,151	256,151	306,866	383,778	472,115
Cash/cash equivalents at the year end	2	121,547	165,298	165,298	306,866	306,866	306,866	306,866	383,778	472,115	574,666

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

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

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Cash and investments available											
Cash/cash equivalents at the year end	1	121,547	165,298	165,298	306,866	306,866	306,866	306,866	383,778	472,115	574,666
Other current investments > 90 days		(2,355)	(798)	(87,635)	(239,127)	(239,127)	(239,127)	(239,127)	(273,778)	(362,115)	(464,666)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		119,192	164,500	77,663	67,738	67,738	67,738	67,738	110,000	110,000	110,000
Application of cash and investments											
Unspent conditional transfers		-	-	34,818	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	84,890	119,542	74,668	2,982	2,333	2,333	2,333	(89)	(108)	(110)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		84,890	119,542	109,487	2,982	2,333	2,333	2,333	(89)	(108)	(110)
Surplus(shortfall)		34,301	44,957	(31,824)	64,756	65,405	65,405	65,405	110,089	110,108	110,110

References

- 1 Must reconcile with Budgeted Cash Flows
- 2 For example: VAT, taxation
- 3 Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
- 4 For example: sinking fund requirements for borrowing
- 5 Council approval required for each reserve created and basis of cash backing of reserves

DC26 Zululand - Table A9 Asset Management

Description	Ref	2008/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
CAPITAL EXPENDITURE										
Total New Assets	1	141,278	239,578	1,071,383	196,958	205,636	205,636	228,038	278,919	311,238
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		138,553	236,561	1,058,185	183,542	191,570	191,570	219,739	278,576	308,755
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		138,553	236,561	1,058,185	183,542	191,570	191,570	219,739	278,576	308,755
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4,723	3,017	13,188	13,418	14,066	14,066	8,299	2,343	2,481
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	141,278	239,578	1,071,383	196,958	205,636	205,636	228,038	278,919	311,238
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		138,553	236,561	1,058,185	183,542	191,570	191,570	219,739	278,576	308,755
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		138,553	236,561	1,058,185	183,542	191,570	191,570	219,739	278,576	308,755
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4,723	3,017	13,188	13,418	14,066	14,066	8,299	2,343	2,481
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		273,108	473,122	2,116,371	387,084	383,140	383,140	439,478	553,152	617,510
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		273,108	473,122	2,116,371	387,084	383,140	383,140	439,478	553,152	617,510
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		9,445	6,034	28,398	28,831	28,131	28,131	12,599	4,886	4,983
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	282,552	479,155	2,142,767	393,915	411,271	411,271	452,077	557,838	622,473
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		139,310	(4,080)	873,212	183,542	191,570	191,570	219,739	278,576	308,755
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		139,310	(4,080)	873,212	183,542	191,570	191,570	219,739	278,576	308,755
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		2,634	237,188	197,792	13,418	14,066	14,066	8,299	2,343	2,481
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	379	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	141,945	233,118	1,071,383	196,958	205,636	205,636	228,038	278,919	311,238
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	-	30,029	-	-	-	40,000	51,000	63,000
Repair and Maintenance by Asset Class	3	8,634	17,085	19,277	30,432	39,110	39,110	31,897	33,517	35,494
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		3,901	5,054	17,496	24,117	32,145	32,145	29,042	30,563	32,366
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	2,010	2,010	2,010	-	-	-
Infrastructure		3,901	5,054	17,496	26,127	34,155	34,155	29,042	30,563	32,366
Community		-	-	-	1,500	1,500	1,500	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	4,733	12,032	1,781	2,808	3,456	3,456	2,855	2,954	3,128
TOTAL EXPENDITURE OTHER ITEMS		8,634	17,085	49,305	30,432	39,110	39,110	71,897	84,517	98,494
% of capital exp on renewal of assets		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Renewal of Existing Assets as % of deprecn¹		0.0%	0.0%	3507.8%	0.0%	0.0%	0.0%	565.1%	548.0%	494.0%
R&M as a % of PPE		99.7%	272.1%	1.8%	2.0%	2.0%	2.8%	1.9%	1.7%	1.8%
Renewal and R&M as a % of PPE		108.0%	110.0%	102.0%	115.0%	119.0%	119.0%	114.0%	112.0%	111.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC26 Zululand - Table A10 Basic service delivery measurement

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Household service targets (000)	1									
Water:										
Piped water inside dwelling			35	39	39	39	39	39	39	39
Piped water inside yard (but not in dwelling)			26	29	29	29	29	29	29	29
Using public tap (at least min. service level)	2		14	18	18	16	16	18	18	18
Other water supply (at least min. service level)	4									
Minimum Service Level and Above sub-total		-	74	83	83	83	83	83	83	83
Using public tap (< min. service level)	3		15	19	19	19	19	18	18	19
Other water supply (< min. service level)	4									
No water supply			53	41	41	41	41	41	41	41
Below Minimum Service Level sub-total		-	88	59	59	59	59	59	59	59
Total number of households	5	-	143	143	143	143	143	143	143	143
Sanitation/sewerage:										
Flush toilet (connected to sewerage)			38	38	38	38	38	38	38	38
Flush toilet (with septic tank)			1	1	1	1	1	1	1	1
Chemical toilet										
Pit toilet (ventilated)			21	24	24	24	24	24	24	24
Other toilet provisions (> min. service level)										
Minimum Service Level and Above sub-total		-	60	64	64	64	64	64	64	64
Bucket toilet										
Other toilet provisions (< min. service level)										
No toilet provisions			83	79	79	79	79	79	79	79
Below Minimum Service Level sub-total		-	83	79	79	79	79	79	79	79
Total number of households	5	-	143	143	143	143	143	143	143	143
Energy:										
Electricity (at least min. service level)										
Electricity - prepaid (min. service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min. service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)			90	102	102	102	102	102	102	102
Sanitation (free minimum level service)			60	64	64	64	64	64	64	64
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free services provided										
Property rates (R'000 value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebates)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		-	-	-	-	-	-	-	-	-

References:

1. Include services provided by another entity, e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

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

Description	Ref.	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6										
less Revenue Foregone											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
less Revenue Foregone											
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue											
Total Service charges - water revenue	6	8,752	12,533	13,118	14,388	14,388	14,388	14,388	15,105	16,042	16,888
less Revenue Foregone											
Net Service charges - water revenue		8,752	12,533	13,118	14,388	14,388	14,388	14,388	15,105	16,042	16,888
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		5,077	5,127	5,204	4,123	4,123	4,123	4,123	4,763	5,059	5,357
less Revenue Foregone											
Net Service charges - sanitation revenue		5,077	5,127	5,204	4,123	4,123	4,123	4,123	4,763	5,059	5,357
Service charges - refuse revenue											
Total refuse removal revenue	6										
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Fuel levy											
Other revenue	3	233,695	268,855	351,405	35,684	50,757	50,757	50,757	437,688	502,027	556,298
Total 'Other' Revenue	1	233,695	268,855	351,405	35,684	50,757	50,757	50,757	437,688	502,027	556,298
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Wages	2	34,220	43,428	51,300	65,760	65,760	65,760	65,760	61,890	65,389	69,247
Contributions to UIF, pensions, medical aid		5,685	7,300	8,329					12,105	12,855	13,614
Travel, motor car, accom; & other allowances											
Housing benefits and allowances											
Overtime											
Performance bonus											
Long service awards											
Payments in lieu of leave											
Post-retirement benefit obligations	4										
sub-total	5	40,115	50,734	59,638	65,760	65,760	65,760	65,760	74,004	78,244	82,861
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	40,115	50,734	59,638	65,760	65,760	65,760	65,760	74,004	78,244	82,861
Contributions recognised - capital											
List contributions by contract					13,416	13,416	13,416	13,416			
Total Contributions recognised - capital		-	-	-	13,416	13,416	13,416	13,416	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment				30,029					40,000	51,000	63,000
Lease amortisation											
Capital asset impairment											
Total Depreciation & asset impairment	1	-	-	30,029	-	-	-	-	40,000	51,000	63,000
Bulk purchases											
Electricity Bulk Purchases		4,353	5,377	7,914					14,216	15,969	15,969
Water Bulk Purchases		15,274	14,638	17,274	32,510	32,510	32,510	32,510	27,895	29,412	31,147
Total bulk purchases	1	19,627	20,015	25,188	32,510	32,510	32,510	32,510	41,813	44,511	47,138
Contracted services											
List services provided by contract				3,008							
sub-total	1	-	-	3,008	-	-	-	-	-	-	-
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		-	-	3,008	-	-	-	-	-	-	-
Other Expenditure By Type											
Repairs and maintenance (to be deleted)		8,634	17,085	10,277					31,897	33,517	35,494
Collection costs		544	92	287					231	246	260
Contributions to 'other' provisions		148,447	167,118								
Consultant fees											
Audit fees		906	872						1,163	1,235	1,308
General expenses	3	10,112	35,583	123,348	133,011	139,406	139,406	139,406	107,647	77,601	61,687
Total 'Other' Expenditure	1	178,646	220,750	142,921	133,011	139,406	139,406	139,406	140,939	112,599	118,749

References

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

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

Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
R thousand												
<i>Governance and administration</i>	To develop internal capacity to ensure effective and efficient service delivery		112,157	122,277	150,225	120,798	127,843	127,843	274,976	276,661	301,330	
<i>Community and public safety</i>	To promote social development		5,724	3,906	2,182	1,849	1,849	1,849	1,349	-	-	
<i>Economic and environmental services</i>	To promote economic development		12,811	6,535	19,001	4,372	4,372	4,372	12,224	1,000	1,000	
<i>Trading services</i>	To facilitate the delivery of sustainable infrastructure and services		127,329	171,449	219,929	312,414	320,442	320,442	237,008	297,677	331,101	
Total Revenue (excluding capital transfers and contributions)			1	258,021	304,167	391,338	439,433	454,506	454,506	525,556	575,338	633,431

References

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

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

Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
<i>Governance and administration</i>	To develop internal capacity to ensure effective and efficient service delivery		42,010	40,044	73,574	63,186	65,986	65,986	109,755	114,221	129,729
<i>Community and public safety</i>	To promote social development		39,897	33,239	62,893	48,241	49,336	49,336	34,764	29,736	31,067
<i>Economic and environmental services</i>	To promote economic development		16,440	10,977	26,401	10,936	10,936	10,936	21,869	12,767	13,461
<i>Trading services</i>	To facilitate the delivery of sustainable infrastructure and services		151,234	213,978	104,497	120,112	122,612	122,612	133,131	139,695	147,937
		1	249,580	298,238	267,365	242,475	248,870	248,870	289,518	296,419	322,104

References

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

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

Strategic Objective	Goal	Goal Code	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand												
<i>Governance and administration</i>	To develop internal capacity to ensure effective and efficient service delivery	A		2,275	853	32,728	4,856	5,308	5,308	2,892	2,343	2,481
<i>Community and public safety</i>	To promote social development	B		359	68	2,530	3,500	3,500	3,500	176	-	-
<i>Economic and environmental services</i>	To promote economic development	C		-	3,382	3,789	5,260	5,260	5,260	3,231	-	-
<i>Trading services</i>	To facilitate the delivery of sustainable infrastructure and services	D		139,310	233,118	1,032,338	183,542	181,570	181,570	219,739	276,576	308,755
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
		Q										
			1	141,845	237,186	1,071,383	196,958	205,838	205,838	228,038	278,919	311,236

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table A36

Entity 2 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 3 - (name of entity)										
<i>Insert measure/s description</i>										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(c))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that years

DC26 Zululand - Supporting Table SA8 Performance Indicators and benchmarks

Description of financial indicator	Basis of calculation	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Borrowing Management											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	4.1%	2.7%	0.4%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.0%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.6%	0.7%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	289.9%	289.0%	7.9%	0.4%	0.4%	0.4%	0.4%	0.2%	0.1%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.4	1.3	1.5	19.6	18.8	18.8	18.8	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.4	1.3	1.3	19.6	19.6	19.6	19.6	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	1.2	0.9	18.0	18.0	18.0	18.0	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		9.2%	17.7%	0.0%	0.0%	0.0%	0.0%	26.7%	3.7%	3.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.7%	8.3%	13.0%	2.5%	2.4%	2.4%	2.4%	0.6%	0.6%	0.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 85(e))										
Funding of Provisions											
Provisions not funded - %	Unfunded Provis./Total Provisions										
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	15.5%	16.7%	15.2%	27.1%	25.5%	25.5%	25.5%	15.0%	14.7%	14.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	19.0%	19.3%	17.6%	31.0%	28.8%	28.6%	28.6%	18.3%	17.1%	16.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.4%	0.3%	7.9%	0.2%	0.2%	0.2%	0.2%	8.7%	9.8%	10.7%
TOP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	13.8	-	30.1	5.2	5.2	5.2	8.9	47.4	51.1	56.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	156.2%	103.4%	272.1%	33.2%	33.2%	33.2%	33.2%	15.0%	15.0%	15.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	20.6	25.6	21.0	34.1	34.1	34.1	34.1	38.8	42.7	49.1

References

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

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

Description of economic indicator	Basis of calculation	2007 Survey					2010/11 Medium Term Revenue & Expenditure Framework													
		1996 Census	2001 Census	2007 Survey	2006/7	2007/8	2008/9	Current Year 2009/10	2010/11	2011										
Demographics																				
Population	WSDP		958		958															
Females aged 5 - 14	DBSA 2000		199		199															
Males aged 5 - 14			758		758															
Females aged 15 - 34																				
Males aged 15 - 34																				
Unemployment																				
Household Income (households) (1.)																				
None	STATS SA 2004				48,081															
R1 - R4800	STATS SA 2004				17,382															
R4800 - R9600					34,910															
Poverty profiles (2.)																				
Insert description																				
Household (demographic) (000)																				
Number of people in municipal area	ZULULAND DM GIS 2007/8				964															
Number of poor people in municipal area	ZULULAND DM GIS 2007/8				719															
Number of households in municipal area	ZULULAND DM GIS 2007/8				143															
Number of poor households in municipal area	ZULULAND DM GIS 2007/8				66															
Definition of poor household (R per month)																				
Housing statistics (3.)																				
Formal																				
Informal																				
Total number of households																				
Dwellings provided by municipality (4.)																				
Dwellings provided by provincials																				
Dwellings provided by private sector (5.)																				
Total new housing dwellings																				
Economic (6.)																				
Inflation/inflation outlook (CPIX)																				
Interest rate - borrowing																				
Interest rate - investment																				
Remuneration increases																				
Consumption growth (electricity)																				
Consumption growth (water)																				
Collection rates (7.)																				
Property tax/service charges																				
Rental of facilities & equipment																				
Interest - external investments																				
Interest - debtors																				
Revenue from agency services																				
References																				
1. Monthly household income threshold																				
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services																				
3. Include total of all housing units within the municipality																				
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province																				
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality																				
6. Insert actual or estimated % increases assumed as a basis for budget calculations																				
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group																				

1. Monthly household income threshold
 2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
 3. Include total of all housing units within the municipality
 4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
 5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
 6. Insert actual or estimated % increases assumed as a basis for budget calculations
 7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

DC26 Zululand Supporting Table SA10 Funding measurement

Description	MFMA section	Ref.	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	121,547	165,298	165,298	308,868	308,868	308,868	308,868	383,778	472,115	574,866
Cash + investments at the yr end less applications - R'000	18(1)b	2	34,301	44,957	(31,824)	64,756	65,405	65,405	65,405	110,089	110,108	110,110
Cash year end/monthly employee/supplier payments	18(1)b	3	20.8	25.8	21.0	34.1	34.1	34.1	34.1	36.6	42.7	49.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	8,441	5,928	123,973	198,858	205,638	205,638	205,638	226,038	278,918	311,236
Service charge rev % change - macro CPDX target exclusive	18(1)a(2)	5	N.A.	21.7%	(2.2%)	(5.0%)	(6.0%)	(6.0%)	(6.0%)	1.3%	0.2%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	8.6%	18.5%	0.0%	(48.5%)	(37.9%)	(37.9%)	(38%)	3.0%	3.4%	3.3%
Debt impairment expenses as a % of total billable revenue	18(1)a(2)	7	0.0%	0.0%	0.0%	15.5%	15.5%	15.5%	15.5%	14.7%	14.7%	14.7%
Capital payments % of capital expenditure	18(1)c:19	8	100.3%	89.4%	0.0%	93.8%	89.7%	89.7%	89.7%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.7%	8.4%	8.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(15.3%)	173.8%	(87.7%)	0.0%	0.0%	0.0%	(51.5%)	8.2%	5.9%
Long term receivables % change - incr(decr)	18(1)e	12	N.A.	0.2%	0.5%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	99.7%	#NAME?	1.8%	0.0%	0.0%	0.0%	0.0%	1.9%	1.7%	1.8%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current average debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term average debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

DC26 Zululand - Supporting Table SA11 Property rates summary

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, dlscs (R'000)		-	-	-	-	-	-	-	-	-

References

- All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
- Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- Required to implement new system (FTE)
- Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Included in rate revenue budget
- In favour of the rate-payer

DC26 Zululand - Supporting Table SA13 Property rates by category (budget year)

Description	Ref	Real.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Sectional(2)(a) (note 1)	Protecl. Areas	National Monuments	Public benefit organs.	Mining Props.	
Budget Year 2010/11																		
Valuations:																		
No. of properties																		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised	5																	
No. of successful objections	5																	
No. of successful objections > 10%																		
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phrasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-marital rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)																		
Total valuation reductions:	2																	
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Ratios:																		
Average rate	3																	
Rate revenue budget (R'000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptions, reductions, etc (R'000)																		

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collectors
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC26 Zululand - Supporting Table SA12 Property rates by category (current year)

Description	Ref	Reel.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Proprs.	
Current Year 2009/10																		
Valuations:																		
No. of properties																		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing-in properties s21 (number)																		
Contribution of rating types used? (Y/N)																		
Fleet rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)																		
Total valuation reductions:	2																	
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R 000)																		
Rate revenue expected to collect (R000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R000)																		
Rebates, exemptions - indigent (R000)																		
Rebates, exemptions - pensioners (R000)																		
Rebates, exemptions - bona fide farm. (R000)																		
Rebates, exemptions - other (R000)																		
Phase-in reductions/discounts (R000)																		
Total rebates, exemptions, discounts (R000)																		

References:

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10 26 cents in the Rand is 0 1026, expressed to 6 decimal places maximum
4. Include arrears collections

DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11 % Incr.	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Rand/cent											
Monthly Account for Household - 'Large' Household											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy					4.40	4.40	4.40	5.0%	4.40	4.40	4.40
Water: Consumption					100.00	100.00	100.00	5.0%	104.70	109.52	114.44
Sanitation					42.00	42.00	42.00	5.0%	43.97	46.00	48.07
Refuse removal											
Other											
sub-total					146.40	146.40	146.40	4.6%	153.07	159.92	166.91
VAT on Services											
Total large household bill:					146.40	146.40	146.40	4.6%	153.07	159.92	166.91
% Increase/decrease					-	-	-		332,660.9%	4.5%	4.4%
Monthly Account for Household - 'Small' Household											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy					4.40	4.40	4.40	5.0%	4.40	4.40	4.40
Water: Consumption					100.00	100.00	100.00	5.0%	104.70	109.52	114.44
Sanitation					42.00	42.00	42.00	5.0%	43.97	46.00	48.07
Refuse removal											
Other											
sub-total					146.40	146.40	146.40	4.6%	153.07	159.92	166.91
VAT on Services											
Total small household bill:					146.40	146.40	146.40	4.6%	153.07	159.92	166.91
% Increase/decrease					-	-	-		332,660.9%	4.5%	4.4%
Monthly Account for Household - 'Small' Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total					-	-	-		-	-	-
VAT on Services											
Total small household bill:					-	-	-		-	-	-
% Increase/decrease					-	-	-		-	-	-

References

- 1 Use as basis 1 000m³ erf, 150m³ improvements, 1 000 units electricity and 30kl water.
- 2 Use as basis 300m³ erf, 48m³ improvements, 498 units electricity and 25kl water.
- 3 Use as basis 300m³ erf, 48m³ improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

DC26 Zululand - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		120,426	166,109	77,663	67,738	67,738	67,738			
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	120,426	166,109	77,663	67,738	67,738	67,738	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		120,426	166,109	77,663	67,738	67,738	67,738	-	-	-

References

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

DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months			Rand thousand	
Parent municipality		1 Month				
Municipality sub-total					-	-
Entities						
Entities sub-total					-	-
TOTAL INVESTMENTS AND INTEREST	1				-	-

References

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

DC26 Zululand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		6,278	5,247	4,364	3,185	3,185	3,185	2,755	1,265	-
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	6,278	5,247	4,364	3,185	3,185	3,185	2,755	1,265	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	6,278	5,247	4,364	3,185	3,185	3,185	2,755	1,265	-

References

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

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Other transfers/grants [insert description]										
Provincial Government:		135,403	132,029	159,877	175,282	175,282	175,282	214,558	225,451	247,543
Other transfers/grants [insert description]		135,403	132,029	159,877	175,282	175,282	175,282	214,558	225,451	247,543
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	135,403	132,029	159,877	175,282	175,282	175,282	214,558	225,451	247,543
Capital Transfers and Grants										
National Government:		94,711	138,329	190,998	183,542	191,570	199,598	215,824	276,576	308,755
Other capital transfers/grants [insert desc]		94,711	138,329	190,998	183,542	191,570	199,598	215,824	276,576	308,755
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	94,711	138,329	190,998	183,542	191,570	199,598	215,824	276,576	308,755
TOTAL RECEIPTS OF TRANSFERS & GRANTS		230,114	268,358	350,874	358,824	366,852	374,880	430,382	502,027	556,298

References

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

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

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
Provincial Government:		135,403	132,029	159,877	175,282	175,282	175,282	214,558	225,451	247,543
Other transfers/grants [insert description]		135,403	132,029	159,877	175,282	175,282	175,282	214,558	225,451	247,543
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		135,403	132,029	159,877	175,282	175,282	175,282	214,558	225,451	247,543
Capital expenditure of Transfers and Grants										
National Government:		94,711	136,329	190,998	183,542	191,570	199,598	215,824	276,576	308,755
Other capital transfers/grants [insert desc]		94,711	136,329	190,998	183,542	191,570	199,598	215,824	276,576	308,755
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		94,711	136,329	190,998	183,542	191,570	199,598	215,824	276,576	308,755
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		230,114	268,358	350,874	358,824	366,852	374,880	430,382	502,027	556,298

References

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

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

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		9,428	32,724							
Current year receipts		58,899	38,994		175,282	175,282	175,282	430,382	502,027	556,298
Conditions met - transferred to revenue		68,327	71,718	-	175,282	175,282	175,282	430,382	502,027	556,298
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		68,327	71,718	-	175,282	175,282	175,282	430,382	502,027	556,298
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		45,833	35,395		183,542	191,570	199,598	215,824	276,576	308,755
Current year receipts		97,092	132,029							
Conditions met - transferred to revenue		142,924	167,424	-	183,542	191,570	199,598	215,824	276,576	308,755
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		142,924	167,424	-	183,542	191,570	199,598	215,824	276,576	308,755
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		211,252	239,142	-	358,824	366,852	374,880	646,206	778,603	865,053
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

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

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Transfers to other municipalities										
Grants & Subsidies	1	5,027	710	813	615	615	615	650	690	731
TOTAL TRANSFERS TO MUNICIPALITIES:		5,027	710	813	615	615	615	650	690	731
Transfers to Entities/Other External Mechanisms										
Grants & Subsidies	2									
TOTAL TRANSFERS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-
Transfers to other Organs of State										
Grants & Subsidies	3									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-
Grants to Organisations/ Groups of Individuals										
Grants & Subsidies	4									
TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	5	5,027	710	813	615	615	615	650	690	731

References

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

DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Salary	1	2,842	2,619	2,879	3,164	3,164	3,164	3,429	3,842	3,867
Pension Contributions		227	214	270	319	319	319	289	307	325
Medical Aid Contributions		82	89	142	190	190	190	135	143	152
Motor vehicle allowance										
Cell phone allowance		309	332	367	441	441	441	448	478	504
Housing allowance		67								
Other benefits or allowances		1,575	1,759	1,277	1,243	1,243	1,243	1,318	1,400	1,483
In-kind benefits										
Sub Total - Councillors		5,102	5,017	4,935	5,358	5,358	5,358	5,619	5,889	6,320
% Increase	4		(1.7%)	(1.8%)	8.6%	-	-	4.9%	8.2%	5.9%
Senior Managers of the Municipality										
Salary	2	984	1,155	1,475	1,664	1,664	1,664	1,801	1,948	2,108
Pension Contributions		450								
Medical Aid Contributions										
Motor vehicle allowance		829	695	2,274	2,565	2,565	2,565	2,778	3,003	3,250
Cell phone allowance		48	41							
Housing allowance		15	9							
Performance Bonus		65		724	817			884	856	1,035
Other benefits or allowances		1,337	1,048	682	770	770	770	833	901	975
In-kind benefits										
Sub Total - Senior Managers of Municipality		3,728	2,947	5,156	5,816	4,999	4,999	5,293	6,009	7,368
% Increase	4		(20.8%)	74.9%	12.8%	(14.0%)	-	25.9%	8.2%	8.2%
Other Municipal Staff										
Basic Salaries and Wages		24,795	31,268	39,876	48,277	48,277	48,277	51,208	55,405	59,948
Pension Contributions		6,547	7,082	6,981	5,548	5,548	5,548	7,788	8,408	9,036
Medical Aid Contributions										
Motor vehicle allowance		3,084	4,588	1,885	1,878	1,878	1,878	2,525	2,732	2,956
Cell phone allowance										
Housing allowance		200	272	429	434	434	434	501	542	587
Overtime		1,349	2,348	3,344						
Performance Bonus			5,168							
Other benefits or allowances		4,140		10,314	9,863	9,863	9,863	11,074	11,158	10,273
In-kind benefits										
Sub Total - Other Municipal Staff		40,115	50,734	59,638	63,899	63,899	63,899	73,676	78,244	82,861
% Increase	4		26.5%	17.3%	7.1%	-	-	15.3%	6.2%	5.9%
Total Parent Municipality		48,944	58,699	69,729	75,073	74,256	74,256	85,589	91,021	96,548
			18.9%	18.8%	7.7%	(1.1%)	-	15.3%	6.3%	6.1%
Board Members of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Board Fees										
Other benefits and allowances										
In-kind benefits										
Sub Total - Board Members of Entities										
% Increase	4									
Senior Managers of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Entities										
% Increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Overtime										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Other Staff of Entities										
% Increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		48,944	58,699	69,729	75,073	74,256	74,256	85,589	91,021	96,548
% Increase	4		19.9%	18.8%	7.7%	(1.1%)	-	15.3%	6.3%	6.1%
TOTAL MANAGERS AND STAFF	5	43,843	53,642	64,794	69,715	68,899	68,899	79,069	85,033	90,228

References:

- 1 Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s104 of MFMA achieved
- 2 s57 of the Systems Act
- 3 If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
- 4 BA, CB, DC, EC, FC, GD, HD, ID
- 5 Must agree to the sub-total appearing on Table A1 (Employee costs)

Column Definitions:

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No. 10	Salary	Contrib.	Allowances	Performance Bonuses	In-kind benefits	Total Package
				1.			2.	3.
Rand per annum								
Councillors	4							
Speaker	5		314,203	69,280	145,590			529,074
Chief Whip								-
Executive Mayor			457,052	22,349	177,286			656,687
Deputy Executive Mayor			314,203	69,280	145,590			529,074
Executive Committee			764,089	168,258	367,212			1,299,559
Total for all other councillors			1,579,761	128,703	896,560			2,605,023
Total Councillors	9	-	3,429,308	457,871	1,732,238			5,619,417
Senior Managers of the Municipality	6							
Municipal Manager (MM)			590,772	178,800	400,603			1,170,175
Chief Finance Officer			332,197	125,741	512,691			970,629
Deputy City Manager - Planning			332,197	66,246	526,491			924,934
Deputy City Manager - Water & Infrastructure			332,197	79,727	563,506			975,430
Deputy City Manager - Social Development			332,197	79,727	602,467			1,014,390
Deputy City Manager - Corporate & Human Resources			280,907	104,432	344,364			729,703
<i>List of each official with packages >= senior manager</i>								
Head: Internal Audit & Performance Management								-
Head: Geographical Information & Policy								-
Head Office of Intergovernmental & Governance Relations								-
Total Senior Managers of the Municipality	9	-	2,200,466	634,674	2,950,123	-	-	5,785,262
A Heading for Each Entity	7, 8							
List each member of board by designation								
Chief Executive Officer (CEO)								-
Total for municipal entities	9	-	-	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		-	5,629,773	1,092,545	4,682,361	-	-	11,404,679

References

1. Pension and medical aid
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. Total package must equal the total cost to the municipality
4. List each political office bearer by designation. Provide a total for all other councillors
5. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
6. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
7. List each entity where municipality has an interest and state percentage ownership and control
8. List each senior manager reporting to the CEO of an Entity by designation
9. Must reconcile to relevant section of Table A24
10. Must reconcile to totals shown for the budget year of Table A22

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2008/9			Current Year 2009/10			Budget Year 2010/11		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	3	34	-	34	34	-	34	34	-	34
Board Members of municipal entities	4									
Municipal employees										
Municipal Manager and Senior Managers	2	5	-	5	6	-	6	6	-	6
Other Managers	6									
Professionals		235	144	91	242	154	88	242	154	88
Finance		34	24	10	41	34	7	41	34	7
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water		201	120	81	201	120	81	201	120	81
Sanitation										
Refuse										
Other										
Technicians		84	84	-	89	89	-	89	89	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water		84	84	-	89	89	-	89	89	-
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)		60	60	-	60	60	-	60	60	-
Service and sales workers		26	26	-	26	26	-	26	26	-
Skilled agricultural and fishery workers										
Craft and related trades		2			2			2		
Plant and Machine Operators		39			39			39		
Elementary Occupations		110	110	-	110	110	-	110	110	-
TOTAL PERSONNEL NUMBERS		595	424	130	608	439	128	608	439	128
% Increase			(28.7%)	(69.3%)	367.7%	237.7%	(1.5%)	375.0%	(27.8%)	(70.8%)
Total municipal employees headcount	5	595	465	130	608	439	128	608	439	128
Finance personnel headcount	7	34	24	10	41	34	7	41	34	7
Human Resources personnel headcount	7	61	61	-	61	61	-	61	61	-

References

1. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE
2. s57 of the Systems Act
3. Include only in Consolidated Statements
4. Include municipal entity employees in Consolidated Statements
5. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
6. Managers who provide the direction of a critical technical function
7. Total number of employees working on these functions

DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework						
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13				
	Revenue By Source																				
	Property rates																				
	Property rates - penalties & collection charges																				
	Service charges - electricity revenue																				
	Service charges - water revenue		1,259	397	1,259	397	1,259	397	1,259	397	1,259	397	1,259	397	1,259	397	16,042	5,059	16,988		
	Service charges - sanitation revenue																				
	Service charges - refuse revenue																				
	Service charges - other																				
	Rental of facilities and equipment																				
	Interest earned - external investments		773	773	773	773	773	773	773	773	773	773	773	773	773	9,845			10,426		
	Interest earned - outstanding debtors																				
	Dividends received																				
	Fines																				
	Licences and permits																				
	Agency services																				
	Transfers recognised - operational																				
	Other revenue		35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	502,027	
	Gains on disposal of PPE																				
	Total Revenue (excluding capital transfers and contribution)		38,293	38,293	38,293	38,293	38,293	38,293	38,293	38,293	38,293	38,293	38,293	38,293	38,293	38,293	45,600			589,069	
	Expenditure By Type																				
	Employee related costs		6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,468			82,861	
	Remuneration of councillors		468	468	468	468	468	468	468	468	468	468	468	468	468	468	468	468	468	468	5,968
	Debt impairment		243	243	243	243	243	243	243	243	243	243	243	243	243	243	243	243	243	243	3,096
	Depreciation & asset impairment		3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
	Finance charges		40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	311
	Bulk purchases		3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	44,511
	Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and grants		79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	690
	Other expenditure		11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	11,745	118,749
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure		25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,541	25,669			322,194	
	Surplus/(Deficit)		12,752	12,752	12,752	12,752	12,752	12,752	12,752	12,752	12,752	12,752	12,752	12,752	12,752	12,752	19,730			266,875	
	Transfers recognised - capital		5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503	5,503			44,361	
	Contributions recognised - capital																				
	Contributed assets																				
	Surplus/(Deficit) after capital transfers & contributions		18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	25,233			311,236	
	Taxation																				
	Attributable to minorities																				
	Share of surplus/ (deficit) of associate																				
	Surplus/(Deficit)	1	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	18,255	25,233			311,236	

References

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

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

R thousand	Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
	Revenue - Standard		23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	282,282	276,661	301,330
	Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Executive and council		23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	23,523	282,282	276,661	301,330
	Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety		112	112	112	112	112	112	112	112	112	112	112	112	1,349	1,349	-	
	Community and social services		112	112	112	112	112	112	112	112	112	112	112	112	1,349	1,349	-	
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Economic and environmental services		1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	12,224	1,000	1,000	
	Planning and development		1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	12,224	1,000	1,000	
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trading services		19,751	19,751	19,751	19,751	19,751	19,751	19,751	19,751	19,751	19,751	19,751	19,751	237,008	297,677	331,101	
	Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Water		19,714	19,714	19,714	19,714	19,714	19,714	19,714	19,714	19,714	19,714	19,714	19,714	236,574	297,216	330,613	
	Waste water management		36	36	36	36	36	36	36	36	36	36	36	36	434	461	488	
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other		44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	532,863	575,338	633,431	
	Total Revenue - Standard		44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	532,863	575,338	633,431	
	Expenditure - Standard		9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	110,083	114,221	126,729	
	Governance and administration		6,191	6,191	6,191	6,191	6,191	6,191	6,191	6,191	6,191	6,191	6,191	6,191	74,288	76,217	89,483	
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Budget and treasury office		1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	14,675	15,504	16,504	
	Corporate services		1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	21,120	22,419	23,742	
	Community and public safety		3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	41,742	29,736	31,067	
	Community and social services		3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	41,742	29,736	31,067	
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Economic and environmental services		1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,869	12,767	13,461	
	Planning and development		1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,869	12,767	13,461	
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trading services		11,094	11,094	11,094	11,094	11,094	11,094	11,094	11,094	11,094	11,094	11,094	11,094	133,131	139,695	147,937	
	Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Water		10,435	10,435	10,435	10,435	10,435	10,435	10,435	10,435	10,435	10,435	10,435	10,435	125,216	131,289	139,035	
	Waste water management		660	660	660	660	660	660	660	660	660	660	660	660	7,915	8,406	8,902	
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other		25,569	25,569	25,569	25,569	25,569	25,569	25,569	25,569	25,569	25,569	25,569	25,569	306,824	296,419	322,194	
	Total Expenditure - Standard		18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	226,038	278,919	311,236	
	Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit)		18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	226,038	278,919	311,236	

References

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

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

R thousand	Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework				
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13		
	Capital Expenditure - Standard	1	241	241	241	241	241	241	241	241	241	241	241	241	241	241	2,892	2,343	2,481
	Government and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Executive and council		171	171	171	171	171	171	171	171	171	171	171	171	171	171	2,050	2,177	2,306
	Budget and treasury office		70	70	70	70	70	70	70	70	70	70	70	70	70	70	842	166	176
	Corporate services		15	15	15	15	15	15	15	15	15	15	15	15	15	15	176	-	-
	Community and public safety		15	15	15	15	15	15	15	15	15	15	15	15	15	15	176	-	-
	Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		269	269	269	269	269	269	269	269	269	269	269	269	269	269	3,231	-	-
	Planning and development		269	269	269	269	269	269	269	269	269	269	269	269	269	269	3,231	-	-
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services		18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	219,739	276,576	308,755
	Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water		18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	18,312	219,739	276,576	308,755
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure - Standard	2	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	228,038	278,919	311,236

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC26 Zululand - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
Cash Receipts By Source																
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	1,259	15,105	16,042	16,988	
Service charges - water revenue	397	397	397	397	397	397	397	397	397	397	397	397	4,763	5,059	5,357	
Service charges - sanitation revenue																
Service charges - refuse revenue																
Service charges - other																
Rental of facilities and equipment																
Interest earned - external investments	773	773	773	773	773	773	773	773	773	773	773	773	9,270	9,845	10,426	
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfer receipts - operational																
Other revenue	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	35,865	430,392	502,027	556,298	
Cash Receipts by Source																
Other Cash Flows by Source																
Transfer receipts - capital																
Contributions recognised - capital & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/financing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current debtors																
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source																
	-	-	-	-	-	-	-	-	-	-	-	-	459,521	532,972	589,069	
Cash Payments by Type																
Employee related costs	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	6,140	73,676	76,244	82,861	
Remuneration of councillors	468	468	468	468	468	468	468	468	468	468	468	468	5,519	5,968	6,320	
Collection costs	19	19	19	19	19	19	19	19	19	19	19	19	231	246	260	
Interest paid	40	40	40	40	40	40	40	40	40	40	40	40	484	311	118	
Bulk purchases - Electricity	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	14,218	15,099	15,990	
Bulk purchases - Water & Sewer	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	27,695	29,412	31,147	
Other materials																
Contracted services																
Grants and subsidies paid - other municipalities	79	79	79	79	79	79	79	79	79	79	79	79	950	690	731	
Grants and subsidies paid - other																
General expenses	14,720	14,720	14,720	14,720	14,720	14,720	14,720	14,720	14,720	14,720	14,720	14,720	176,645	186,449	184,768	
Cash Payments by Type																
	24,960	24,960	24,960	24,960	24,960	24,960	24,960	24,960	24,960	24,960	24,960	24,960	299,516	266,419	322,194	
Other Cash Flows/Payments by Type																
Capital assets	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	18,837	226,038	278,919	311,236	
Repayment of borrowing																
Other Cash Flows/Payments	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(5,503)	(66,036)	(42,365)	(44,361)	
Total Cash Payments by Type																
	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	459,521	532,972	589,069	
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year begin:	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	(38,293)	0	0	0	0
Cash/cash equivalents at the month/year end:	(38,293)	(76,587)	(114,880)	(153,174)	(191,467)	(229,760)	(268,054)	(306,347)	(344,641)	(382,934)	(421,227)	(461,520)	0	0	0	0

DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
WSSA	Yrs	3	Management, operation & maintenance of water and waste	30.06.2010	15,203
Good Blossom Investments	Yrs	3	Delivery of portable water using water tankers	30.11.2012	1,618
TMS Building Suppliers	Yrs	3	Delivery of portable water using water tankers	30.11.2012	4,136
Nomaphenduka Investments	Yrs	3	Delivery of portable water using water tankers	30.11.2012	771
Mahhala Building & Restorations	Yrs	3	Delivery of portable water using water tankers	30.11.2012	790
Abaqutusi Water Suppliers	Yrs	3	Delivery of portable water using water tankers	30.11.2012	

References

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

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Year	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework			Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Total Contract Value
					Budget Year 2010/11	Budget Year +1 Budget Year +2	Budget Year +1 Budget Year +2								
	Parent Municipality:														
	<u>Revenue Obligation By Contract</u>														
	Contract 1	2													
	Contract 2														
	Contract 3 etc														
	Total Operating Revenue Implication														
	<u>Expenditure Obligation By Contract</u>														
	Contract 1	2													
	Contract 2														
	Contract 3 etc														
	Total Operating Expenditure Implication														
	<u>Capital Expenditure Obligation By Contract</u>														
	Contract 1	2													
	Contract 2														
	Contract 3 etc														
	Total Capital Expenditure Implication														
	Total Parent Expenditure Implication														
	Entities:														
	<u>Revenue Obligation By Contract</u>														
	Contract 1	2													
	Contract 2														
	Contract 3 etc														
	Total Operating Revenue Implication														
	<u>Expenditure Obligation By Contract</u>														
	Contract 1	2													
	Contract 2														
	Contract 3 etc														
	Total Operating Expenditure Implication														
	<u>Capital Expenditure Obligation By Contract</u>														
	Contract 1	2													
	Contract 2														
	Contract 3 etc														
	Total Capital Expenditure Implication														
	Total Entity Expenditure Implication														

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)

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

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		138,553	236,561	1,058,185	183,542	191,570	191,570	219,739	276,578	308,755
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retoolation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		138,553	236,561	1,058,185	183,542	191,570	191,570	219,739	276,578	308,755
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retoolation		138,553	236,561	1,058,185	183,542	191,570	191,570	219,739	276,578	308,755
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retoolation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4,723	3,017	13,188	13,416	14,068	14,068	6,299	2,343	2,481
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		4,723	3,017	13,188	13,416	14,068	14,068	6,299	2,343	2,481
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	141,276	239,578	1,071,383	196,958	205,638	205,638	226,038	278,919	311,236
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

- 1 Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- 2 Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3 For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- 4 Work-in-progress/under construction to be budgeted under the respective item
- 5 Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- 6 Donated/contributed & leased assets to be included within the respective sub-class

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

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport										
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity										
Generation										
Transmission & Retribution										
Street Lighting										
Infrastructure - Water										
Dams & Reservoirs										
Water purification										
Retribution										
Infrastructure - Sanitation										
Retribution										
Sewerage purification										
Infrastructure - Other										
Waste Management										
Transportation										
Gas										
Other										
Community										
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										
Heritage assets										
Buildings										
Other										
Investment properties										
Housing development										
Other										
Other assets										
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abolition										
Markets										
Civil Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles										
Computers - software & programming										
Other (IAS 38/39)										
Total Capital Expenditure on renewal of existing assets	1									

Specialised vehicles										
Refuse										
Fire										
Conservancy										
Ambulances										

References

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

Computers - software & programming Other (first sub-class)										
Total Repairs and Maintenance Expenditure	1	8,634	17,085	-	30,432	39,110	39,110	-	-	-

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

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-133,310,288	-220,112,973	-1,071,383,310	-166,525,158	-166,525,158	-166,525,158	-205,835,650	-	-
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IDP Strategic Objective - Revenue

04/05 AUD	05/06 AUD	06/07 AUD	CY 07/08 BUD	CY 07/08 ADJ	CY 07/08 FCST	CY 07/08 ACT	Budget Year 08/09	Budget Year +1 09/10	Budget Year +2 10/11
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- Embracing our Cultural Diversity
- Empowering our Citizens
- Sustaining the Natural and Built Environment
- Good Governance
- Operations and Support Services
- Safe, Healthy and Secure Environment
- Other objectives
- Economic Development and Job Creation
- Financial Viability and Sustainability
- Quality Living Environment

check

	04/05 AUD	05/06 AUD	06/07 AUD	CY 07/08 BUD	CY 07/08 ADJ	CY 07/08 FCST	CY 07/08 ACT	Budget Year 08/09	Budget Year +1 09/10	Budget Year +2 10/11
Rm										
(1,000)										
Quality Living Environment										
Financial Viability and Sustainability										
Economic Development and Job Creation										
Other objectives										

- IDP Strategic Objective - Expenditure**
- Sustaining the Natural and Built Environment
 - Economic Development and Job Creation
 - Quality Living Environment
 - Safe, Healthy and Secure Environment
 - Empowering our Citizens
 - Embracing our Cultural Diversity
 - Good Governance
 - Financial Viability and Sustainability
 - Operations and Support Services

check

- 2 Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3 For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- 4 Work-in-progress/under construction to be budgeted under the respective item
- 5 Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- 6 Donated/contributed & leased assets to be included within the respective sub-class
- 7 Busses used to provide a service to the community
- 8 Not municipal contributors to the 'top structure' being built using the housing subsidies
- 9 Statues, art collections, medals etc.
- 10 Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-141,944,749	-237,198,089	-1,071,383,310	-196,957,650	-205,636,650	-205,636,650	-205,636,650	-	-
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DC26 Zululand - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2010/11 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Present value
Capital expenditure	1							
COUNCIL - Vote1		-	-	-				
CORPORATE SERVICES - Vote2		-	-	-				
FINANCE - Vote3		-	-	-				
PLANNING & WSA - Vote4		-	-	-				
COMMUNITY DEVELOPMENT - Vote5		-	-	-				
TECHNICAL SERVICES - Vote6		-	-	-				
WATER PURIFICATION - Vote7		-	-	-				
WATER DISTRIBUTION - Vote8		-	-	-				
WASTE WATER - Vote9		-	-	-				
Example 10 - Vote10		-	-	-				
Example 11 - Vote11		-	-	-				
Example 12 - Vote12		-	-	-				
Example 13 - Vote13		-	-	-				
Example 14 - Vote14		-	-	-				
Example 15 - Vote15		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		-	-	-	-	-	-	-
Future operational costs by vote	2							
COUNCIL - Vote1								
CORPORATE SERVICES - Vote2								
FINANCE - Vote3								
PLANNING & WSA - Vote4								
COMMUNITY DEVELOPMENT - Vote5								
TECHNICAL SERVICES - Vote6								
WATER PURIFICATION - Vote7								
WATER DISTRIBUTION - Vote8								
WASTE WATER - Vote9								
Example 10 - Vote10								
Example 11 - Vote11								
Example 12 - Vote12								
Example 13 - Vote13								
Example 14 - Vote14								
Example 15 - Vote15								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		-	-	-	-	-	-	-

References

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

DC28 Zuluwend - Supporting Table SA38 Detailed capital budget

Municipal Vote/Capital project	Fund	Program/Project description	Project number	ERP Code code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes			2010/11 Medium Term Revenue & Expenditure Framework			Project Information			
								Audited Outcomes 2008/9	Current Year 2009/10 Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Ward location	New or renewed			
Parent municipality: List of capital projects grouped by Municipal Vote	5				Examples	Examples											
Total Capital expenditures	1																
Entities: List of capital projects grouped by Entity																	
Entity A Water project A																	
Entity B Electricity project B																	
Total Capital expenditures	2																

1. Must reconcile with Budgeted Capital Expenditure
 2. Must reconcile with table AM
 3. As per Table A0
 4. As per Table SA

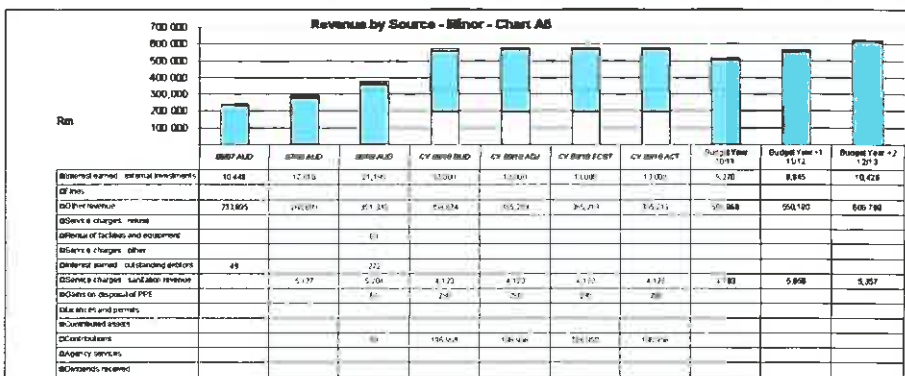
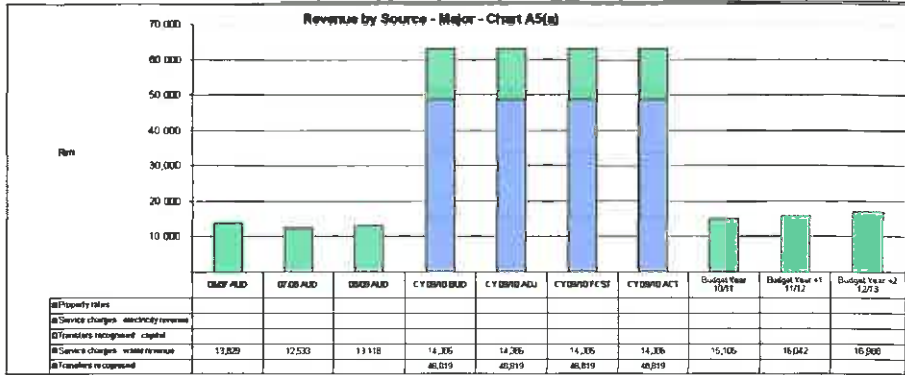
DC26 Zululand - Supporting Table SA37 Projects delayed from previous financial years

Municipal Vot/Capital project	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete Year	Current Year 2009/10		2010/11 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 1 Budget Year 2	
									2011/12	2012/13
R KwaZulu Natal Parent municipality: List all capital projects grouped by Municipal Vote			Examples	Examples						
Entities: List all capital projects grouped by Municipal Entity										
Entity Name Project name										

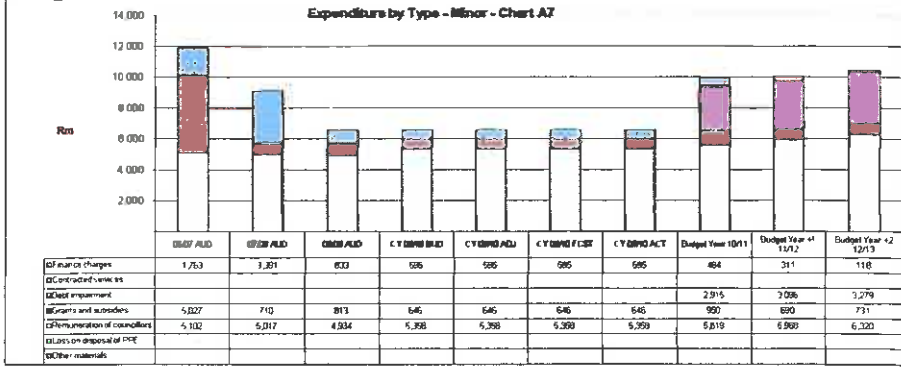
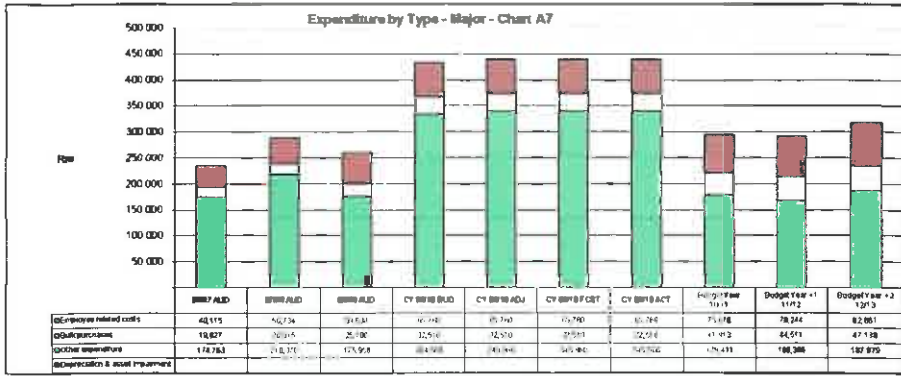
References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF
2. Refer MFMA 60
3. Asset category and sub-category must be selected from Table A34

Revenue by Major Source (refer "Minor" source for "Other Revenue" allocation)	06/07 ALD	07/08 ALD	08/09 ALD	CY 08/10 BUD	CY 08/10 ADJ	CY 08/10 FCST	CY 08/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Dividends received										
Agency services										
Contributors			70	136,958	136,958	136,958	136,958			
Contributed assets										
Licenses and permits				81	280	280	280			
Gains on disposal of PPE										
Service charges - sanitation revenue		5,127	5,204	4,123	4,123	4,123	4,123	4,783	5,059	5,957
Interest earned - outstanding debtors	49		272							
Service charges - other										
Rental of facilities and equipment				83						
Service charges - refuse										
Other revenue	233,885	268,888	351,135	359,624	385,219	385,219	385,219	501,888	550,180	608,788
Financing										
Interest earned - external investments	10,448	17,618	21,105	13,000	13,000	13,000	13,000	9,270	8,845	10,426
Transfers recognised - capital				48,819	48,819	48,819	48,819			
Service charges - water revenue	13,829	12,533	13,118	14,386	14,386	14,386	14,386	15,105	16,042	16,988
Transfers recognised - capital										
Service charges - electricity revenue										
Property rates										
Revenue total	259,021	304,167	391,338	438,433	445,828	445,828	445,828	531,006	581,126	639,560

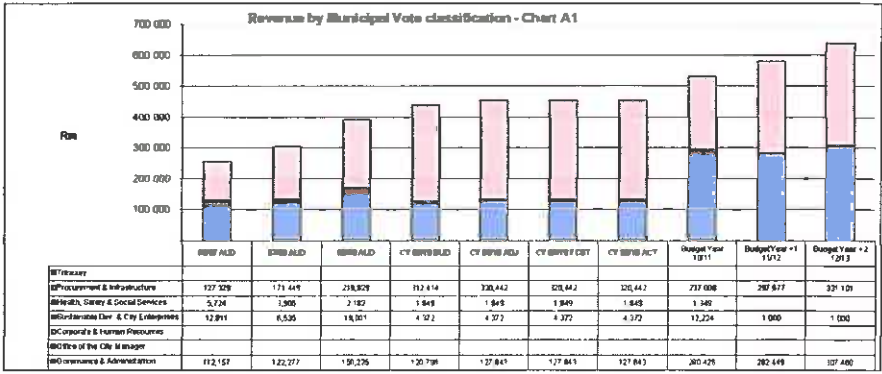


Operating Expenditure by Major & Minor Type	06/07 ALD	07/08 ALD	08/09 ALD	CY 08/10 BUD	CY 08/10 ADJ	CY 08/10 FCST	CY 08/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Other materials										
Loss on disposal of PPE										
Remuneration of councillors	5,102	5,017	4,894	5,308	5,358	5,558	5,358	5,619	5,808	6,320
Grants and subsidies	5,027	710	813	848	848	848	848	850	868	731
Debt impairment								2,815	3,036	3,278
Contracted services										
Finance charges	1,763	2,031	833	505	505	505	505	484	511	118
Depreciation & asset impairment										
Other expenditure	174,783	218,370	175,958	334,565	340,960	340,960	340,960	179,411	169,305	197,978
Bulk purchases	19,577	20,615	25,168	32,519	32,519	32,519	32,519	41,813	44,511	47,133
Employee related costs	10,115	59,731	59,633	65,760	65,760	65,760	65,760	73,678	75,241	87,561
check	245,395	296,238	267,385	433,433	445,828	445,828	445,828	304,958	300,207	328,324

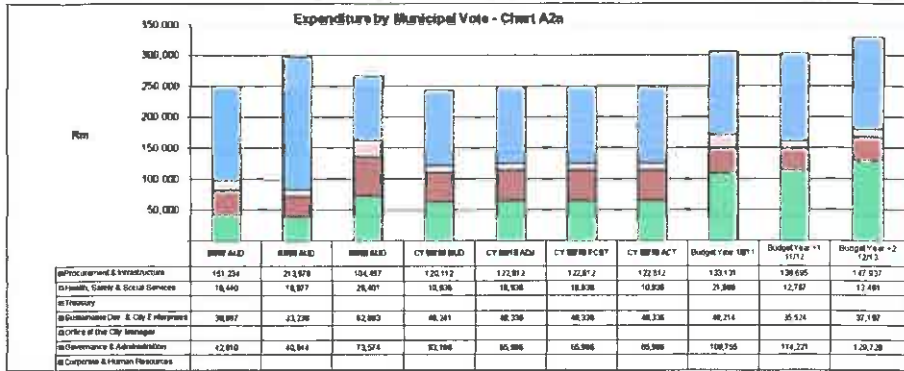


Revenue by municipal vote classification

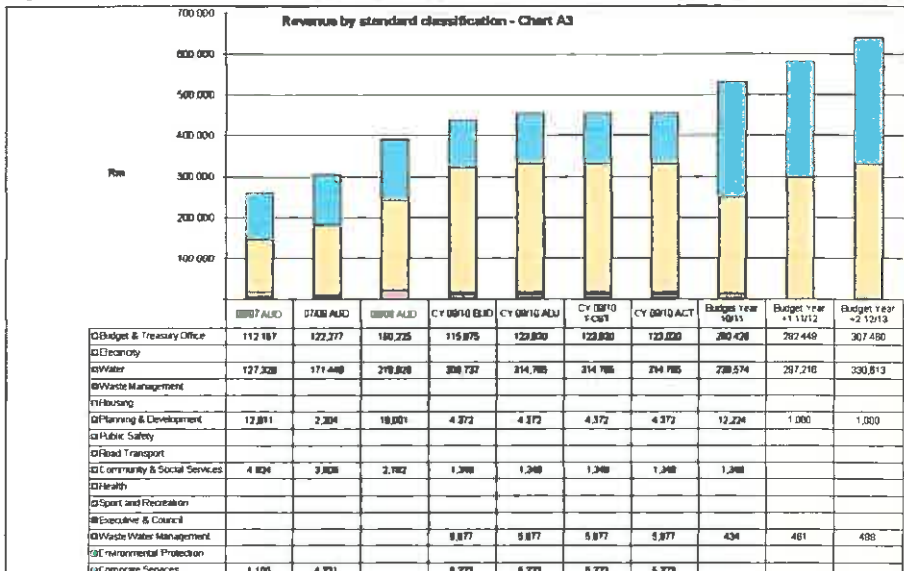
Governance & Administration	288,021	304,467	301,538	438,433	464,808	464,808	464,808	631,008	691,128	639,660
Office of the City Manager	112,157	122,277	150,225	120,738	127,843	127,843	127,843	280,428	287,449	327,480
Corporate & Human Resources										
Sustainable Dev. & City Enterprises	12,811	8,535	9,071	4,372	4,372	4,372	4,372	12,234	1,000	1,000
Health Safety & Social Services	5,724	3,921	2,162	1,848	1,848	1,848	1,848	1,848	1,348	
Procurement & Infrastructure	127,329	171,649	218,809	312,414	320,442	320,442	320,442	257,008	287,877	331,101
Treasury										



Expenditure by municipal vote classification	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Corporate & Human Resources	42,070	40,044	73,574	83,788	85,691	85,680	85,980	108,735	114,221	129,729	
Governance & Administration											
Office of the City Manager											
Sustainable Dev. & City Enterprises	50,887	33,238	82,885	48,241	49,538	49,338	49,214	40,214	55,524	37,187	
Treasury											
Health, Safety & Social Services	10,440	10,977	26,401	10,030	10,935	10,326	10,936	21,880	12,787	13,481	
Procurement & Infrastructure	151,234	213,978	104,497	120,112	122,612	122,612	122,512	133,131	139,676	147,057	

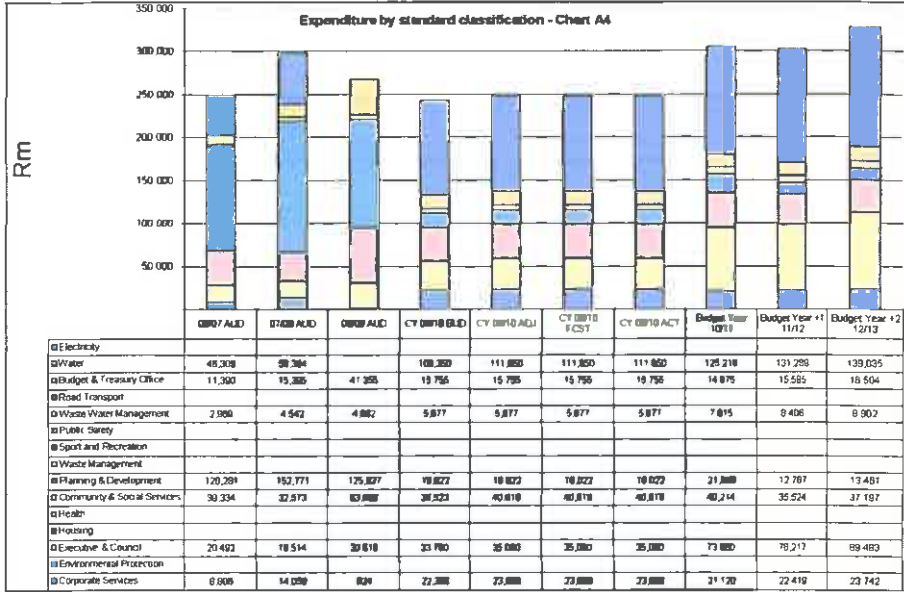


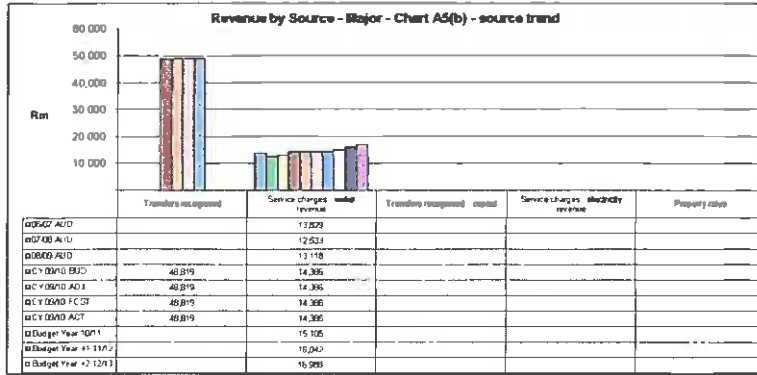
Revenue by Standard Classification	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Corporate Services	1,900	4,331		5,323	5,323	5,323	5,323				
Environmental Protection											
Waste Water Management					5,877	5,877	5,877	5,877	434	461	488
Executive & Council											
Sport and Recreation											
Health											
Community & Social Services		4,824	3,808	2,182	1,348	1,348	1,348	1,348	1,348		
Road Transport											
Public Safety											
Planning & Development		12,811	2,304	19,001	4,372	4,372	4,372	4,372	12,224	1,000	1,000
Housing											
Waste Management											
Water		127,328	171,448	219,828	308,737	314,785	314,785	314,785	238,574	297,216	330,513
Electricity											
Budget & Treasury Office		112,187	122,277	150,225	115,875	123,830	123,830	123,830	380,428	262,449	307,480

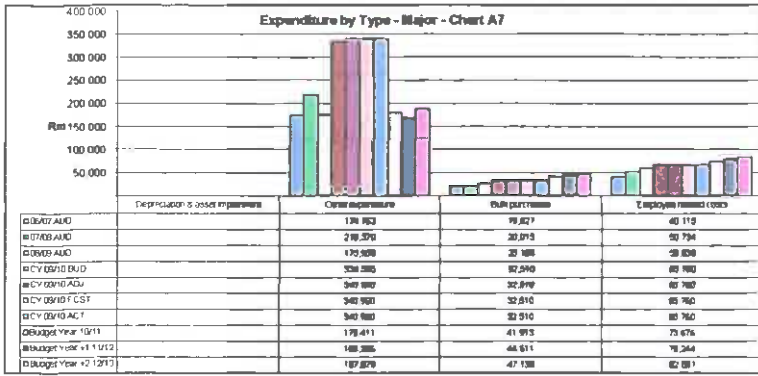


Expenditure by standard classification

Corporate Services	8 808	14 058	824	22 388	23 888	23 888	23 888	21 120	22 419	23 742
Environmental Protection										
Executive & Council	20 482	18 514	30 618	33 780	35 080	35 080	35 080	73 880	78 217	89 483
Housing										
Health										
Community & Social Services	39 334	32 573	83 888	39 523	40 818	40 818	40 818	40 214	35 524	37 197
Planning & Development	120 281	152 771	125 037	18 022	18 022	18 022	18 022	21 888	12 787	13 481
Waste Management										
Sport and Recreation										
Public Safety										
Waste Water Management	2 988	4 542	4 882	5 877	5 877	5 877	5 877	7 815	8 408	8 902
Road Transport										
Budget & Treasury Office	11 380	15 385	41 355	15 755	15 755	15 755	15 755	14 875	15 585	18 504
Water	48 308	58 384		108 359	111 850	111 850	111 850	125 218	131 288	139 035
Electricity										







Capital Expenditure by Standard Classification	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BLD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Corporate Services				50	50	50	50	642	166	176
Environmental Protection										
Public Safety	359	2,174	460	460	460	460	460			
Executive & Council	2,193	438	29,731	1,873	2,523	2,523	2,523			
Health		6	13							
Sport and Recreation										
Community & Social Services		29	381	187,042	187,042	187,042	187,042	178		
Waste Management										
Budget & Treasury Office	81	215	2,898	2,273	2,273	2,273	2,273	2,050	2,177	2,306
Waste Water Management										
Road Transport										
Electricity										
Water	139,310	233,118	1,032,201	5,260	13,288	13,288	13,288	219,739	276,576	308,755
Housing										
Planning & Development		3,393	3,789					3,231		
check	141,945	237,198	1,071,383	196,958	205,636	205,636	205,636	226,038	278,819	311,236

