

ZULULAND DISTRICT MUNICIPALITY



ADJUSTMENT BUDGET AS AT JANUARY 2012

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5	6	7	8	9	10	11	12		
R thousands	1.4											
Revenue - Standard												
Governance and administration		342 475	342 475	-	-	-	-	-	-	342 475	290 601	305 098
Executive and council		33 108	33 108	-	-	-	-	-	-	33 108	-	-
Budget and treasury office		282 602	282 602	-	-	-	-	-	-	282 602	290 601	305 098
Corporate services		26 765	26 765	-	-	-	-	-	-	26 765	-	-
Community and public safety		1 487	1 487	2 000	-	-	-	-	2 000	3 487	1 562	-
Community and social services		1 487	1 487	2 000	-	-	-	-	2 000	3 487	1 562	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 688	2 688	12 000	-	-	-	-	12 000	14 688	2 780	3 089
Planning and development		2 688	2 688	12 000	-	-	-	-	12 000	14 688	2 780	3 089
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		247 001	247 001	11 250	-	-	-	-	11 250	258 251	296 597	317 810
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		246 535	246 535	11 250	-	-	-	-	11 250	257 785	296 597	317 810
Waste water management		466	466	-	-	-	-	-	-	466	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	593 651	593 651	25 250	-	-	-	-	25 250	618 901	591 540	626 075
Expenditure - Standard												
Governance and administration		104 891	104 891	-	-	-	-	-	-	104 891	76 773	81 908
Executive and council		60 445	60 445	-	-	-	-	-	-	60 445	29 075	30 678
Budget and treasury office		17 680	17 680	-	-	-	-	-	-	17 680	19 011	20 457
Corporate services		26 765	26 765	-	-	-	-	-	-	26 765	28 888	30 778
Community and public safety		50 046	50 046	-	-	-	-	-	-	50 046	49 476	52 037
Community and social services		50 046	50 046	-	-	-	-	-	-	50 046	49 476	52 037
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		13 595	13 595	-	-	-	-	-	-	13 595	14 508	15 501
Planning and development		13 595	13 595	-	-	-	-	-	-	13 595	14 508	15 501
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		150 302	150 302	-	-	-	-	-	-	150 302	157 544	187 269
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		141 726	141 726	-	-	-	-	-	-	141 726	148 412	157 534
Waste water management		8 576	8 576	-	-	-	-	-	-	8 576	9 131	9 735
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	318 834	318 834	-	-	-	-	-	-	318 834	296 300	318 716
Surplus/ (Deficit) for the year		274 817	274 817	25 250	-	-	-	-	25 250	300 067	293 240	309 359

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the completion of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for 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
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(a)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

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

Vote Description <i>[insert departmental structure etc]</i>	Ref	Budget Year 2011/12							
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G
R thousands									
Revenue by Vote	1								
Vote 1 - COUNCIL		33 108	33 108	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-
Vote 3 - FINANCE		282 602	282 602	-	-	-	-	-	-
Vote 4 - PLANNING & WSA		2 688	2 688	12 000	-	-	-	-	12 000
Vote 5 - COMMUNITY DEVELOPMENT		1 487	1 487	2 000	-	-	-	-	2 000
Vote 6 - TECHNICAL SERVICES		227 100	227 100	-	-	-	-	-	-
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		19 435	19 435	11 250	-	-	-	-	11 250
Vote 9 - WASTE WATER		466	466	-	-	-	-	-	-
Vote 10 - Example 10		-	-	-	-	-	-	-	-
Vote 11 - Example 11		-	-	-	-	-	-	-	-
Vote 12 - Example 12		-	-	-	-	-	-	-	-
Vote 13 - Example 13		-	-	-	-	-	-	-	-
Vote 14 - Example 14		-	-	-	-	-	-	-	-
Vote 15 - Example 15		-	-	-	-	-	-	-	-
Total Revenue by Vote	2	566 888	566 888	25 250	-	-	-	-	25 250
Expenditure by Vote	1								
Vote 1 - COUNCIL		60 445	60 445	250	-	-	-	-	250
Vote 2 - CORPORATE SERVICES		26 765	26 765	-	-	-	-	-	-
Vote 3 - FINANCE		17 680	17 680	-	-	-	-	-	-
Vote 4 - PLANNING & WSA		13 595	13 595	-	-	-	-	-	-
Vote 5 - COMMUNITY DEVELOPMENT		50 046	50 046	22 500	-	-	-	-	22 500
Vote 6 - TECHNICAL SERVICES		11 423	11 423	-	-	-	-	-	-
Vote 7 - WATER PURIFICATION		57 111	57 111	2 500	-	-	-	-	2 500
Vote 8 - WATER DISTRIBUTION		73 191	73 191	-	-	-	-	-	-
Vote 9 - WASTE WATER		8 576	8 576	-	-	-	-	-	-
Vote 10 - Example 10		-	-	-	-	-	-	-	-
Vote 11 - Example 11		-	-	-	-	-	-	-	-
Vote 12 - Example 12		-	-	-	-	-	-	-	-
Vote 13 - Example 13		-	-	-	-	-	-	-	-
Vote 14 - Example 14		-	-	-	-	-	-	-	-
Vote 15 - Example 15		-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	318 834	318 834	25 250	-	-	-	-	25 250
Surplus/ (Deficit) for the year	2	248 052	248 052	-	-	-	-	-	-

References

1. Insert 'Vote': e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projects (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

check revenue	19 264 000	19 264 000	14 000 000	-	-	-14 000 000	-	-
check expenditure	40 232 314	40 232 314	14 000 000	-	-	-14 000 000	-	-

DC26 Zuidland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>(insert departmental structure etc)</i> R thousands	Ref	Budget Year 2011/12										Budget Year +1		Budget Year +2			
		Original Budget	Prior Adjusted	Accum. Funds	Multi-Year capital	Uniform. Unrevold.	Nat. or Priv. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget / Adjusted Budget / Adjusted Budget	2012/13	2013/14					
		A	3 A1	4 B	5 C	8 D	7 E	6 F	9 G	10 H							
Revenue by Vote	1																
Vote 1 - COUNCIL		33 108	33 108	-	-	-	-	-	-	-	33 108	-	-	-	-	-	-
COUNCIL		33 108	33 108	-	-	-	-	-	-	-	33 108	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES ADMIN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HUMAN RESOURCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AIRPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DISASTER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DISASTER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		282 802	282 802	-	-	-	-	-	-	-	282 802	280 801	305 098				
FINANCIAL SERVICES ADMIN		281 352	281 352	-	-	-	-	-	-	-	281 352	290 801	305 098				
BUDGET & TREASURY OFFICE		1 250	1 250	-	-	-	-	-	-	-	1 250	-	-				
Vote 4 - PLANNING & WSA		2 888	2 888	12 000	-	-	-	-	-	-	12 000	14 888	3 068				
PLANNING ADMIN		2 888	2 888	12 000	-	-	-	-	-	-	12 000	14 888	3 068				
WSA ADMIN		-	-	-	-	-	-	-	-	-	-	2 780	-				

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Vota 9 - WASTE WATER
ABQULUSI
EDUJASE
NONGOMA
POROGOLA
ULUNDI

486

486

-

-

486

486

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Example 10 - Vota10
Subvota example 1

Example 11 - Vota11
Subvota example 1

Example 12 - Vota12
Subvota example 1

486

486

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486

486

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**Vote 6 - TECHNICAL SERVICES
PROJECT MANAGEMENT UNIT**

11 423
11 423

Vote 7 - WATER PURIFICATION

57 111
57 111

- ABAQULUSI
- EDUMBE
- NONGOMA
- PONGOLA
- ULUNDI

6 288
17 001
10 093
23 729

2 500
2 500

Vote 8 - WATER DISTRIBUTION

73 191
73 191

- ABAQULUSI
- EDUMBE
- NONGOMA
- PONGOLA
- ULUNDI
- ZULULAND

2 974
3 129
2 908
3 774
60 408

Vote 9 - WASTE WATER

8 578
8 578

- ABAQULUSI
- EDUMBE
- NONGOMA
- PONGOLA
- ULUNDI

1 382
100
3 528
3 586

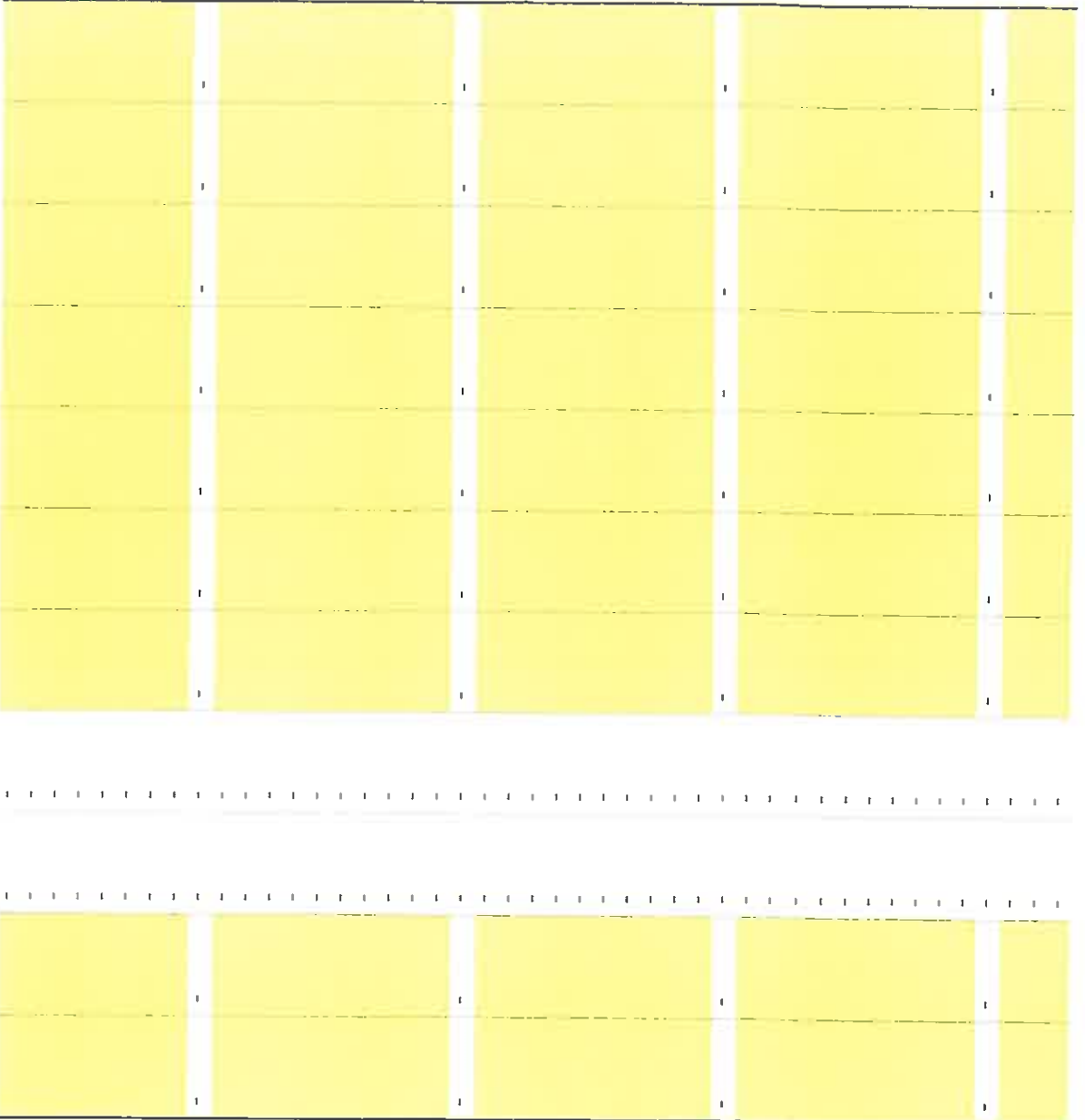
11 423	11 423	-	-	-	-	-	-	-	11 423	-	-
57 111	57 111	2 500	-	-	-	-	-	-	2 500	59 611	-
6 288	8 288	2 500	-	-	-	-	-	-	2 500	8 288	-
17 001	17 001	-	-	-	-	-	-	-	-	17 001	-
10 093	10 093	-	-	-	-	-	-	-	-	10 093	-
23 729	23 729	-	-	-	-	-	-	-	-	23 729	-
73 191	73 191	-	-	-	-	-	-	-	-	73 191	146 412
2 974	2 974	-	-	-	-	-	-	-	-	2 974	148 412
3 129	3 129	-	-	-	-	-	-	-	-	3 129	151 534
2 908	2 908	-	-	-	-	-	-	-	-	2 908	-
3 774	3 774	-	-	-	-	-	-	-	-	3 774	-
60 408	60 408	-	-	-	-	-	-	-	-	60 408	-
8 578	8 578	-	-	-	-	-	-	-	-	8 578	9 131
1 382	1 382	-	-	-	-	-	-	-	-	1 382	9 131
100	100	-	-	-	-	-	-	-	-	100	9 735
3 528	3 528	-	-	-	-	-	-	-	-	3 528	-
3 586	3 586	-	-	-	-	-	-	-	-	3 586	-

Example 10 - Vota10
Subvoda example 1

Example 11 - Vota11
Subvoda example 1

Example 12 - Vota12
Subvoda example 1

Example 13 - Vota13
Subvoda example 1



Example 14 - Vote14
 Subvote example 1

Example 13 - Vote13
 Subvote example 1

Total Expenditure by Vote	2	318 034	318 034	25 250	-	-	-	-	-	-	25 250	344 084	298 300	318 718							
Surplus (Deficit) for the year	2	248 052	248 052	-	-	-	-	-	-	-	248 052	293 240	309 359								

Referenzen:

1. Insert 'Vote', a.g. Department, if different to standard structure
2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification and Revenue and Expenditure)
3. Assign share in associate to relevant Vote

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3	4	5	6	7	8	9	10	+1 2012/13	+2 2013/14
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	15 105	15 105	11 250	-	-	-	-	11 250	26 355	15 906	16 781
Service charges - sanitation revenue	2	4 796	4 796	-	-	-	-	-	-	4 796	4 559	4 810
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other												
Rental of facilities and equipment												
Interest earned - external investments		12 067	12 067	-	-	-	-	-	-	12 067	12 707	13 405
Interest earned - outstanding debtors												
Dividends received												
Fines												
Licences and permits												
Agency services												
Transfers recognised - operating		238 063	238 063	-	-	-	14 000	-	14 000	252 063	262 746	277 117
Other revenue	2	48 803	48 803	-	-	-	-	-	-	48 803	2 382	4 604
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		318 834	318 834	11 250	-	-	14 000	-	25 250	344 084	298 300	316 716
Expenditure By Type												
Employee related costs		85 304	85 304	250	-	-	-	-	250	85 554	92 534	100 399
Remuneration of councillors		5 467	5 467	-	-	-	-	-	-	5 467	5 931	6 436
Debt impairment		3 055	3 055	-	-	-	-	-	-	3 055	3 217	3 394
Depreciation & asset impairment		33 108	33 108	-	-	-	-	-	-	33 108	-	-
Finance charges		310	310	-	-	-	-	-	-	310	327	331
Bulk purchases		49 929	49 929	2 500	-	-	-	-	2 500	52 429	52 575	55 467
Other materials												
Contracted services		10 759	10 759	-	-	-	-	-	-	10 759	11 330	11 953
Transfers and grants		1 081	1 081	-	-	-	-	-	-	1 081	-	-
Other expenditure		89 588	89 588	8 500	-	-	14 000	-	22 500	112 088	90 022	94 320
Loss on disposal of PPE												
Total Expenditure		278 802	278 802	11 250	-	-	14 000	-	25 250	303 852	255 936	272 021
Surplus/(Deficit)		40 232	40 232	-	-	-	-	-	-	40 232	42 364	44 695
Transfers recognised - capital		228 788	228 788	-	-	-	-	-	-	228 788	277 912	293 188
Contributions												
Contributed assets												
Surplus/(Deficit) before taxation		269 020	269 020	-	-	-	-	-	-	269 020	320 276	337 883
Taxation												
Surplus/(Deficit) after taxation		269 020	269 020	-	-	-	-	-	-	269 020	320 276	337 883
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		269 020	269 020	-	-	-	-	-	-	269 020	320 276	337 883
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		269 020	269 020	-	-	-	-	-	-	269 020	320 276	337 883

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2011/12										Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov	Other	Total	Adjusted	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid	Govt	Adjustm.	Adjustm.	Budget	Budget	Budget	Budget	
R thousands	A	A1	B	C	D	E	F	G	H	I	J	K	L	
Capital expenditure - Vote														
Multi-year expenditure to be adjusted	2													
Vote 1 - COUNCIL		5 965	5 965	-	-	-	-	-	-	-	5 965	-	-	
Vote 2 - CORPORATE SERVICES		4 037	4 037	-	-	-	-	-	-	-	4 037	-	-	
Vote 3 - FINANCE		2 165	2 165	-	-	-	-	-	-	-	2 165	-	-	
Vote 4 - PLANNING & WSA		4 751	4 751	-	-	-	-	-	-	-	4 751	-	-	
Vote 5 - COMMUNITY DEVELOPMENT		183	183	-	-	-	-	-	-	-	183	-	-	
Vote 6 - TECHNICAL SERVICES		233 116	233 116	-	-	-	-	-	-	-	233 116	-	-	
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Example 10		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Example 11		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Example 12		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Example 13		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Example 14		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Example 15		-	-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	250 217	250 217	-	-	-	-	-	-	-	250 217	-	-	
Single-year expenditure to be adjusted	2													
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Example 10		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Example 11		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Example 12		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Example 13		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Example 14		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Example 15		-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Vote		250 217	250 217	-	-	-	-	-	-	-	250 217	-	-	
Capital Expenditure - Standard														
Governance and administration		10 003	10 003	-	-	-	-	-	-	-	10 003	5 576	5 823	
Executive and council		3 800	3 800	-	-	-	-	-	-	-	3 800	-	-	
Budget and treasury office		2 165	2 165	-	-	-	-	-	-	-	2 165	1 325	1 398	
Corporate services		4 037	4 037	-	-	-	-	-	-	-	4 037	4 251	4 485	
Community and public safety		183	183	-	-	-	-	-	-	-	183	182	203	
Community and social services		183	183	-	-	-	-	-	-	-	183	182	203	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		4 751	4 751	-	-	-	-	-	-	-	4 751	5 005	5 272	
Planning and development		4 751	4 751	-	-	-	-	-	-	-	4 751	5 005	5 272	
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		233 116	233 116	-	-	-	-	-	-	-	233 116	282 467	298 002	
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	
Water		233 116	233 116	-	-	-	-	-	-	-	233 116	282 467	298 002	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	3	248 052	248 052	-	-	-	-	-	-	-	248 052	293 240	309 359	
Funded by:														
National Government		228 788	228 788	-	-	-	-	-	-	-	228 788	293 240	309 359	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital transfers recognised	4	228 788	228 788	-	-	-	-	-	-	-	228 788	293 240	309 359	
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		19 264	19 264	-	-	-	-	-	-	-	19 264	-	-	
Total Capital Funding		248 052	248 052	-	-	-	-	-	-	-	248 052	293 240	309 359	

References:

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts = Other Adjustments proposed to be approved including revenue under collection (MFMA section 28(2)(a)) additional revenue appropriation on existing programmes (section 28(2)(b)) projected savings (section 28(2)(d)) error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Vote 5 - COMMUNITY DEVELOPMENT
 COMMUNITY & SOCIAL SERVICES
 INDONSA
 MUNICIPAL HEALTH
 TOURISM
 LOCAL ECONOMIC DEVELOPMENT
 COMMUNITY DEVELOPMENT

183
183

Vote 6 - TECHNICAL SERVICES
 PROJECT MANAGEMENT UNIT

233 116
233 116

Vote 7 - WATER PURIFICATION
 ABAQULUSI
 EDUMBE
 NONGOMA
 PONGOLA
 ULUNDI

233 116
233 116

Vote 8 - WATER DISTRIBUTION
 ABAQULUSI
 EDUMBE
 NONGOMA
 PONGOLA
 ULUNDI
 ZULULAND

183
183

Vota 9 - WASTE WATER

ABAQULUSI

EDUMBE

INONGOMA

PONGOLA

ULLINDI

Example 10 - Vota 10

Subvota example 1

Example 11 - Vota 11

Subvota example 1

Example 12 - Vota 12

Subvota example 1

Example 13 - Vote13
Subvote example 1

Example 14 - Vote14
Subvote example 1

Example 15 - Vote15
Subvote example 1

Capital multi-year expenditure sub-fund

Capital expenditure - Municipal Vote

Single-year expenditure appropriation

Vote 1 - COUNCIL

COUNCIL

MUNICIPAL MANAGER

250 217

250 217

250 217

2

Vota 2 - CORPORATE SERVICES
CORPORATE SERVICES ADMIN
HUMAN RESOURCE
AIRPORT
DISASTER MANAGEMENT

Vota 3 - FINANCE
FINANCIAL SERVICES ADMIN
BUDGET & TREASURY OFFICE

Vota 4 - PLANNING & WSA
PLANNING ADMIN
WSA ADMIN

Vota 5 - COMMUNITY DEVELOPMENT
COMMUNITY & SOCIAL SERVICES
INDONESIA
MUNICIPAL HEALTH
TOURISM
LOCAL ECONOMIC DEVELOPMENT
COMMUNITY DEVELOPMENT

Vota 8 - TECHNICAL SERVICES
PROJECT MANAGEMENT UNIT

Vote 7 - WATER PURIFICATION

ABAQULUSI
EDUMBE
NONGOMA
PONGOLA
ULUNDI

Vote 8 - WATER DISTRIBUTION

ABAQULUSI
EDUMBE
NONGOMA
PONGOLA
ULUNDI
ZULULAND

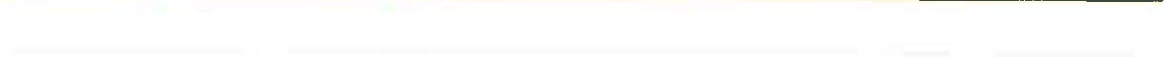
Vote 9 - WASTE WATER

ABAQULUSI
EDUMBE
NONGOMA
PONGOLA
ULUNDI

Example 10 - Vote 10

Subnode example 1





Example 11 - Vote11
Subvote example 1

Example 12 - Vote12
Subvote example 1

Example 13 - Vote13
Subvote example 1

Example 14 - Vote14
Subvote example 1

	-	-	-	-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15													
Subvote example 1													
Capital single-year expenditure sub-total													
Total Capital Expenditure													

References

- 1. Insert 'Vote', e.g. Department, if different to standard structure
- 2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
- 3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
ASSETS													
Current assets													
Cash		110 000	110 000								110 000		
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-	-
Other debtors		3 123	3 123								3 123		
Current portion of long-term receivables													
Inventory													
Total current assets		113 123	113 123								113 123		
Non current assets													
Long-term receivables													
Investments													
Investment property													
Investment in Associate													
Property, plant and equipment	1	248 052	248 052	-	-	-	-	-	-	-	248 052	293 240	309 359
Agricultural													
Biological													
Intangible													
Other non-current assets													
Total non current assets		248 052	248 052								248 052	293 240	309 359
TOTAL ASSETS		361 175	361 175								361 175	293 240	309 359
LIABILITIES													
Current liabilities													
Bank overdraft													
Borrowing													
Consumer deposits													
Trade and other payables													
Provisions													
Total current liabilities													
Non current liabilities													
Borrowing	1	1 265	1 265	-	-	-	-	-	-	-	1 265	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		1 265	1 265								1 265		
TOTAL LIABILITIES		1 265	1 265								1 265		
NET ASSETS	2	359 910	359 910								359 910	293 240	309 359
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)													
Reserves		249 910	249 910	-	-	-	-	-	-	-	249 910	293 240	309 359
TOTAL COMMUNITY WEALTH/EQUITY		249 910	249 910								249 910	293 240	309 359

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratespayers and other		68 704	68 704							68 704	22 847	26 194
Government - operating	1	239 063	238 063							238 063	262 746	277 117
Government - capital	1	248 052	248 052							248 052	293 240	309 359
Interest		12 067	12 067							12 067	12 706	13 405
Dividends												
Payments												
Suppliers and employees		(241 283)	(241 283)							(241 283)	(252 639)	(268 835)
Finance charges		(310)	(310)							(310)	(327)	(53)
Transfers and Grants	1	(1 081)	(1 081)							(1 081)		
NET CASH FROM/(USED) OPERATING ACTIVITIES		324 212	324 212	-	-	-	-	-	-	324 212	338 574	357 187
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current debtors												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets		(248 052)	(248 052)							(248 052)	(293 240)	(309 359)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 052)	(248 052)	-	-	-	-	-	-	(248 052)	(293 240)	(309 359)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/financing												
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		76 160	76 160	-	-	-	-	-	-	76 160	45 334	47 828
Cash/cash equivalents at the year begin:	2	383 778	383 778							383 778		
Cash/cash equivalents at the year end:	2	459 938	459 938							459 938	45 334	47 828

References:

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A/2 etc) + G

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

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and Investments available												
Cash/cash equivalents at the year end	1	459 938	459 938	-	-	-	-	-	-	459 938	45 334	47 828
Other current investments > 90 days		(349 938)	(349 938)	-	-	-	-	-	-	(349 938)	(45 334)	(47 828)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		110 000	110 000	-	-	-	-	-	-	110 000	-	-
Applications of cash and Investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(3 030)	(3 030)	-	-	-	-	-	-	(3 030)	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		249 910	249 910	-	-	-	-	-	-	249 910	293 240	309 359
Total Applications of cash and Investments:		246 881	246 881	-	-	-	-	-	-	246 881	293 240	309 359
Surplus(shortfall)		(136 881)	(136 881)	-	-	-	-	-	-	(136 881)	(293 240)	(309 359)

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)) additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2011/12										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Household service benefits (000)	1												
Water:													
Piped water inside dwelling													
Piped water inside yard (but not in dwelling)		51	51								51	62000	41000
Using public tap (at least min service level)	2	18	18								18	22000	22000
Other water supply (at least min service level)													
Minimum Service Level and Above sub-total		69	69								69	64	63
Using public tap (< min service level)	3												
Other water supply (< min service level)	3.4												
No water supply													
Below Minimum Service Level sub-total													
Total number of households	5	69	69								69	64	63
Sanitation/sewerage:													
Flush toilet (connected to sewerage)													
Flush toilet (with septic tank)													
Chemical toilet													
Pit toilet (ventilated)		75	75								75	92	92
Other toilet provisions (> min service level)													
Minimum Service Level and Above sub-total		75	75								75	92	92
Bucket toilet													
Other toilet provisions (< min service level)													
No toilet provisions													
Below Minimum Service Level sub-total													
Total number of households	5	75	75								75	92	92
Energy:													
Electricity (at least min service level)													
Electricity - prepaid (> min service level)													
Minimum Service Level and Above sub-total													
Electricity (< min service level)													
Electricity - prepaid (< min service level)													
Other energy sources													
Below Minimum Service Level sub-total													
Total number of households	5												
Refuse:													
Removed at least once a week (min service)													
Minimum Service Level and Above sub-total													
Removed less frequently than once a week													
Using communal refuse dump													
Using own refuse dump													
Other rubbish disposal													
No rubbish disposal													
Below Minimum Service Level sub-total													
Total number of households	5												
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		69	69								69	65	62
Sanitation (free minimum level service)		75	75								75	92	92
Electricity/other energy (50kwh per household per month)													
Refuse (removed at least once a week)													
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per household per month)		69	69								69	65	62
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)		69	69								69	65	62
Market 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 (kw per household per month)													
Refuse (average litres per week)													
Revenue cost of free services provided (R'000)	17												
Property rates (R15 000 threshold rebate)													
Property rates (other exemptions, reductions and rebates)													
Water													
Sanitation													
Electricity/other energy													
Refuse													
Municipal Housing - rental rebates													
Housing - top structure subsidies	6												
Other													
Total revenue cost of free services provided (total social ps													

References

1. Include services provided by another entity e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts = Other Adjustments proposed to be approved including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	Budget Year 2011/12										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore Unavoid	Nat or Prov Govt	Other Adjusts.	Total Adjusts	Adjusted Budget	Adjusted Budget	+1 2012/13	+2 2013/14
		A	A1	B	C	D	E	F	G	H			
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates													
Less Revenue Foregone													
Net Property Rates													
Service charges - electricity revenue													
Total Service charges - electricity revenue													
Less Revenue Foregone													
Net Service charges - electricity revenue													
Service charges - water revenue													
Total Service charges - water revenue		15 105	15 105	11 250					11 250	26 355	15 906	16 781	
Less Revenue Foregone													
Net Service charges - water revenue		15 105	15 105	11 250					11 250	26 355	15 906	16 781	
Service charges - sanitation revenue													
Total Service charges - sanitation revenue		4 796	4 796							4 796	4 556	4 610	
Less Revenue Foregone													
Net Service charges - sanitation revenue		4 796	4 796							4 796	4 556	4 610	
Service charges - refuse revenue													
Total refuse removal revenue													
Total landfill revenue													
Less Revenue Foregone													
Net Service charges - refuse revenue													
Other Revenue By Source													
Fuel levy													
Other revenue	3	46 803	46 803							46 803	2 382	4 604	
Total 'Other' Revenue	1	46 803	46 803							46 803	2 382	4 604	
EXPENDITURE ITEMS													
Employee related costs													
Salaries and Wages		85 304	85 304	250					250	85 554	78 418	85 083	
Contributions to UIF, pensions, medical aid											14 116	15 316	
Travel (motor car, accommodation) & other allowances													
Housing benefits and allowances													
Overtime													
Performance bonus													
Long service awards													
Payments in lieu of leave													
Post-retirement benefit obligations													
sub-total	4	85 304	85 304	250					250	85 554	92 534	100 399	
Less: Employment costs transferred to PPC													
Total Employee related costs	1	85 304	85 304	250					250	85 554	92 534	100 399	
Contributions recognised - capital													
List contributions by contract													
Total Contributions recognised - capital													
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		33 108	33 108							33 108			
Lease amortisation													
Capital asset impairment													
Total Depreciation & asset impairment	1	33 108	33 108							33 108			
Bulk purchases													
Electricity		21 015	21 015							21 015	22 129	23 346	
Water		28 914	28 914	2 500					2 500	31 414	30 445	32 121	
Total bulk purchases	1	49 929	49 929	2 500					2 500	52 429	52 575	55 467	
Contracted services													
List services provided by contract		10 759	10 759							10 759	11 330	11 953	
sub-total	1	10 759	10 759							10 759	11 330	11 953	
Allocations to organs of state													
Electricity													
Water													
Sanitation													
Other													
Total contracted services		10 759	10 759							10 759	11 330	11 953	
Other Expenditure By Type													
Repairs and maintenance (to be deleted)													
Collection costs													
Contributions to 'other' providers													
Consultant fees													
Audit fees													
General expenses	3,5	89 588	89 588	8 500				14 000	22 500	112 088	90 022	94 320	
Total Other Expenditure	1	89 588	89 588	8 500				14 000	22 500	112 088	90 022	94 320	

References:

- 1 Must reconcile with relevant line on the 'Financial Performance' budget
- 2 Must reconcile to supporting documentation on staff salaries
- 3 Insert other categories where revenue or expenditure is of a material nature
- 4 Expenditure to meet any unlinked obligations
- 5 Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
- 6 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 7 Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably be have for
- 8 Increases of funds approved under section 31 MFMA
- 9 Adjustments approved in accordance with section 28 MFMA
- 10 Adjustments to funding allocations from National or Provincial Government
- 11 Adjusts = 'Other' Adjustments proposed to be approved including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sic)

12 G = B + C + D + E + F

13 Adjusted Budget H = (A or A12 etc) + G

DC26 Zululand - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	+1 2012/13	+2 2013/14
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days									-	-		
Other current investments > 90 days									-	-		
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>												
Consumer debtors									-	-		
Less: provision for debt impairment									-	-		
Total Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
<u>Debt impairment provision</u>												
Balance at the beginning of the year									-	-		
Contributions to the provision									-	-		
Bad debts written off									-	-		
Balance at end of year		-	-	-	-	-	-	-	-	-	-	-
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl finance leases)		248 052	248 052							248 052	293 240	309 359
Leases recognised as PPE	2											
Less: Accumulated depreciation												
Total Property, plant & equipment	1	248 052	248 052	-	-	-	-	-	-	248 052	293 240	309 359
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities									-	-		
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
<u>Trade and other payables</u>												
Creditors									-	-		
Unspent conditional grants and receipts									-	-		
VAT									-	-		
Total Trade and other payables	1	-	-	-	-	-	-	-	-	-	-	-
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	1 265	1 265							1 265		
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		1 265	1 265	-	-	-	-	-	-	1 265	-	-
<u>Provisions - non current</u>												
Retirement benefits									-	-		
List other major items									-	-		
Refuse landfill site rehabilitation									-	-		
Other									-	-		
Total Provisions - non current		-	-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance									-	-		
Appropriations to Reserves									-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments									-	-		
Accumulated Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-
<u>Reserves</u>												
Housing Development Fund									-	-		
Capital replacement									-	-		
Capitalisation									-	-		
Government grant									-	-		
Donations and public contributions									-	-		
Self-insurance									-	-		
Accumulated surplus		249 910	249 910							249 910	293 240	309 359
Revaluation												
Total Reserves	2	249 910	249 910	-	-	-	-	-	-	249 910	293 240	309 359
TOTAL COMMUNITY WEALTH/EQUITY	2	249 910	249 910	-	-	-	-	-	-	249 910	293 240	309 359
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

References:

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

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

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

DC26 Zululand - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2011/12									Budget Year +1 2012/13	Budget Year +2 2013/14
		Original Budget A	Prior Adjusted A1	Accum Funds B	Multi-year capital C	Unfore. Unavoid D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
And so on for the rest of the Votes												

References

- 1 Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
- 2 Include the estimated effect on the target of each component of an adjustment budget (B to G)
- 3 Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
- 4 Total target adjustments $G = B + C + D + E + F$
- 5 Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$
- 6 NOTE - include adjustment by exception' (only where amended)

DC26 Zululand - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial Indicator	Basis of calculation	2008/9	2009/10	2010/11	Budget Year 2011/12			Budget Year +1 2012/13	Budget Year +2 2013/14
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets	0.4%	0.2%	0.0%	0.4%	0.4%	0.4%	0.0%	0.0%
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.3%	4.5%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl transfers and grants	0.0%	1.3%	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	7.9%	7.4%	0.0%	0.5%	0.5%	0.5%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.3%	0.0%	0.5%	0.5%	0.5%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	153.6%	189.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	128.6%	187.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.0	0.0	0.0	0.0	0.0
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	17.7%	65.8%	0.0%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.0%	0.9%	0.0%	1.0%	1.0%	0.9%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(a))								
Funding of Provisions									
Provisions not funded - %	Unfunded Provisns /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)	15.2%	34.0%	0.0%	26.8%	26.8%	24.8%	0.1%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	11.5%	0.0%	12.6%	12.6%	11.7%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.9%	18.5%	0.0%	10.5%	10.5%	9.7%	0.1%	0.0%
IDP regulation financial viability indicators									
i Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				24710.8%	24710.8%	26152.6%	67548.8%	75234.0%
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				0.0%	0.0%	0.0%	0.0%	0.0%
iii Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				3.2	0.0	2.9	0.3	0.3

References

1 Consumer debtors > 12 months old are excluded from current assets

DC26 Zululand - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/9	2009/10	2010/11	Current year	Original Budget	Adjusted Budget
Demographics										
Population	Census count/estimate		958	958	1 050	1 150	1 217	1 217	1 217	1 217
Females aged 5 - 14	Census count/estimate		199	201	220	241	255	255	255	255
Males aged 5 - 14	Census count/estimate		758	757	830	909	962	962	962	962
Females aged 15 - 34	Census count/estimate									
Males aged 15 - 34	Census count/estimate									
Unemployment	Census count/estimate									
Household Income (households) (1.)										
None	Census count/estimate									
R1 - R4800	Census count per month									
R4800 - R9600	Census count per month									
Poverty profiles										
Insert description										
Household demographics (000)										
Number of people in municipal area	ZULULAND DM GIS 2007/8			964 000	1 057	1 158	1 269	1 269	1 269	1 269
Number of poor people in municipal area	ZULULAND DM GIS 2007/8			719 000	788	864	947	947	947	947
Number of households in municipal area	ZULULAND DM GIS 2007/8			143 000	156	171	188	188	188	188
Number of poor households in municipal area	ZULULAND DM GIS 2007/8			66 000	73	80	87	87	87	87
Definition of poor household (R per month)										
Housing statistics (2.)										
Formal										
Informal										
Total number of households										
Dwellings provided by municipality (3.)										
Dwellings provided by province/s										
Dwellings provided by private sector (4.)										
Total new housing dwellings										
Economic (5.)										
Inflation/initiation outlook (CPIX)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates (6.)										
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%
References										
1. Monthly household income threshold										
2. Include total of all housing units within the municipality										
3. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province										
4. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality										
5. Insert actual or estimated % increases assumed as a basis for budget calculations										
6. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group										

DC26 Zululand - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2008/9	2009/10	2010/11	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				459 938	459 938	459 938	45 334	47 828
Cash + investments at the yr end less applications - R'000	2	18(1)b				(136 881)	(136 881)	(136 881)	(293 240)	(309 359)
Cash year end/monthly employee/supplier payments	3	18(1)b				0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets R'000	4	18(1)				269 020	269 020	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a.(2)				0.0%	0.0%	0.0%	-40.3%	-0.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a.(2)	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	-13.7%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a.(2)				15.4%	15.4%	9.8%	15.7%	15.7%
Capital payments % of capital expenditure	8	18(1)c,19				100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-100.0%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(v)				16.2%	16.2%	16.2%	14.4%	14.4%
Asset renewal % of capital budget	14	20(1)(v)				50.0%	50.0%	50.0%	50.0%	50.0%

References

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

DC26 Zululand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2011/12						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	
R thousands									
RECEIPTS:	1.2								
Operating Transfers and Grants									
National Government:		236 576	236 576	-	-	-	-	236 576	-
Equitable share		234 326	234 326					234 326	
Finance Management	3	1 250	1 250					1 250	
Municipal Systems Improvement		1 000	1 000					1 000	
P700 Corridor Development									
Other transfers and grants [insert description]									
Provincial Government:		61 487	61 487	-	-	-	-	61 487	-
dwa		60 000	60 000					60 000	
indonsa	4	1 487	1 487					1 487	
Other transfers and grants [insert description]	5								
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total Operating Transfers and Grants	6	298 063	298 063	-	-	-	-	298 063	-
Capital Transfers and Grants									
National Government:		-	-	-	-	-	-	-	-
Other capital transfers [insert description]									
Provincial Government:		-	-	-	-	-	-	-	-
Other capital grants (insert description)									
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total Capital Transfers and Grants	6	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		298 063	298 063	-	-	-	-	298 063	-

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED, not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

DC26 Zululand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2011/12							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget	2	capital	Govt			Budget	Budget	
R thousands		A1	3	4	5	6	7	+1 2012/13	+2 2013/14	
		A	B	C	D	E	F			
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		236 576	-	-	-	-	236 576	-	-	
Equitable share		234 326	-	-	-	-	234 326	-	-	
Finance Management		1 250	-	-	-	-	1 250	-	-	
Municipal Systems Improvement		1 000	-	-	-	-	1 000	-	-	
P700 Corridor Development		-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	
Provincial Government:		3 175	-	-	-	-	3 175	-	-	
dwa		-	-	-	-	-	-	-	-	
ndonsa		1 487	-	-	-	-	1 487	-	-	
Other transfers and grants [insert description]		1 688	-	-	-	-	1 688	-	-	
District Municipality:		-	-	-	-	-	-	-	-	
[insert description]		-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	
[insert description]		-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		239 751	-	-	-	-	239 751	-	-	
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	
Other capital grants [insert description]		-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	
[insert description]		-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	
[insert description]		-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		239 751	-	-	-	-	239 751	-	-	

References

- 1 Transfers/Grant expenditure must be separately listed for each allocation received
- 2 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- 3 Increases of funds approved under section 31 MFMA
- 4 Adjustments to funding allocations from National or Provincial Government
- 5 Adjusts = 'Other' Adjustments proposed to be approved, error correction (section 28(2)(f)), functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
- 6 E = B + C + D
- 7 Adjusted Budget F = (A or A1/2 etc) + E

DC26 Zululand - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2011/12						Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
Operating transfers and grants:									
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							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
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							-	-	
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		-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5, total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sect
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

DC26 Zululand - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Transfers to other municipalities												
[insert description]	1											
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms												
[insert description]	2											
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO ENTITIES/EMs:		-	-	-	-	-	-	-	-	-	-	-
Transfers to other Organs of State												
[insert description]	3											
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Grants to other Organisations												
[insert description]	4											
[insert description]												
[insert description]												
TOTAL GRANTS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS/GRANTS	5	-	-	-	-	-	-	-	-	-	-	-

- 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. Eskom
 - 4 Insert description of each 'other' organisation
 - 5 All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
 - 6 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - 7 Additional cash-backed accumulated funds/spend funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
 - 8 Increases of funds approved under section 31 MFMA
 - 9 Adjustments approved in accordance with section 29 MFMA
 - 10 Adjustments to funding allocations from National or Provincial Government
 - 11 Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 26(2)(e)) additional revenue appropriation on existing programmes (section 28(2)(b)) projected savings (section 28(2)(d)), error correction (sec
 - 12 $G = B + C + D + E + F$
 - 13 Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2011/12										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore Unavoid	Nat. or Prov Govt	Other Adjusts.	Total Adjusts	Adjusted Budget		
R thousands	1	A	5	6	7	8	9	10	11	12		
Councillors (Political Office Bearers plus Other)												
Salary												
Pension Contributions												
Medical Aid Contributions												
Motor vehicle allowance												
Cell phone allowance												
Housing allowance												
Other benefits or allowances												
In-kind benefits												
Sub Total - Councillors												
% increase												
Senior Managers of the Municipality	3											
Salary												
Pension Contributions												
Medical Aid Contributions												
Motor vehicle allowance												
Cell phone allowance												
Housing allowance												
Performance Bonus												
Other benefits or allowances												
In-kind benefits	2											
Sub Total - Senior Managers of Municipality	2											
% increase												
Other Municipal Staff												
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	2											
Sub Total - Other Municipal Staff	2											
% increase												
Total Parent Municipality												
Board Members of Entities												
Salary												
Pension Contributions												
Medical Aid Contributions												
Motor vehicle allowance												
Cell phone allowance												
Housing allowance												
Board Fees												
Other benefits or allowances												
In-kind benefits	3											
Sub Total - Board Members of Entities	3											
% increase												
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	3											
Sub Total - Senior Managers of Entities	3											
% increase												
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	3											
Sub Total - Other Staff of Entities	3											
% increase												
Total Municipal Entities												
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION												
% increase												
TOTAL MANAGERS AND STAFF	5											

References

- 1 Include loans and advances where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
- 2 If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
- 3 s57 of the Systems Act
- 4 Must agree to the sub-total appearing on Table C1 (Employee costs)

Column Definitions

- A The original budget approved by council for the current year
- 5 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 6 Additional cash-backed accumulated funds/asset limits (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only where understating could not reasonably be held for)
- 7 Increases of funds approved under section 31 MFMA
- 8 Adjustments approved in accordance with section 29 MFMA
- 9 Adjustments caused by changes in funding allocations from National or Provincial Government
- 10 Adjustments = Other Adjustments proposed to be approved, excluding revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(a)), error correction (sec
- 11 G = B + C + D + E + F
- 12 Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12 Adjusted Budget	Budget Year +1 2012/13 Adjusted Budget	Budget Year +2 2013/14 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue by Vote																	
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE																	
Vote 4 - PLANNING & WSA																	
Vote 5 - COMMUNITY DEVELOPMENT																	
Vote 6 - TECHNICAL SERVICES																	
Vote 7 - WATER PURIFICATION																	
Vote 8 - WATER DISTRIBUTION																	
Vote 9 - WASTE WATER																	
Vote 10 - Example 10																	
Vote 11 - Example 11																	
Vote 12 - Example 12																	
Vote 13 - Example 13																	
Vote 14 - Example 14																	
Vote 15 - Example 15																	
Total Revenue by Vote																	
Expenditure by Vote																	
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE																	
Vote 4 - PLANNING & WSA																	
Vote 5 - COMMUNITY DEVELOPMENT																	
Vote 6 - TECHNICAL SERVICES																	
Vote 7 - WATER PURIFICATION																	
Vote 8 - WATER DISTRIBUTION																	
Vote 9 - WASTE WATER																	
Vote 10 - Example 10																	
Vote 11 - Example 11																	
Vote 12 - Example 12																	
Vote 13 - Example 13																	
Vote 14 - Example 14																	
Vote 15 - Example 15																	
Total Expenditure by Vote																	
Surplus/ (Deficit)																	

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC26 Zuluhold - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Ref	Description - Standard classification	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	Revenue - Standard																
	Governance and administration																
	Executive and council																
	Budget and treasury office																
	Corporate services																
	Community and public safety																
	Community and social services																
	Sport and recreation																
	Public safety																
	Housing																
	Health																
	Economic and environmental services																
	Planning and development																
	Road transport																
	Environmental protection																
	Trading services																
	Electricity																
	Water																
	Waste water management																
	Waste management																
	Other																
	Total Revenue - Standard																
	Expenditure - Standard																
	Governance and administration																
	Executive and council																
	Budget and treasury office																
	Corporate services																
	Community and public safety																
	Community and social services																
	Sport and recreation																
	Public safety																
	Housing																
	Health																
	Economic and environmental services																
	Planning and development																
	Road transport																
	Environmental protection																
	Trading services																
	Electricity																
	Water																
	Waste water management																
	Waste management																
	Other																
	Total Expenditure - Standard																
	Surplus (Deficit) 1																

1 Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC26 Zululand - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse																
Service charges - other																
Rental of facilities and equipment																
Interest earned - external investments																
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfers recognised - operational																
Other revenue																
Gains on disposal of PPE																
Total Revenue																
Expenditure By Type																
Employee related costs																
Remuneration of councillors																
Debt impairment																
Depreciation & asset impairment																
Finance charges																
Bulk purchases																
Other materials																
Contracted services																
Grants and subsidies																
Other expenditure																
Loss on disposal of PPE																
Total Expenditure																
Surplus/(Deficit)																
Transfers recognised - capital																
Contributions																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions																
References																
1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4																

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC26 Zululand - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts by Source	#99															
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse																
Service charges - other																
Rental of facilities and equipment																
Interest earned - external investments																
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licence and permits																
Agency services																
Transfer receipts - operational																
Other revenue																
Cash Receipts by Source																
Other Cash Flows by Source																
Transfer receipts - capital																
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/financing																
Increase 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																
Cash Payments by Type																
Employee related costs							7 109	7 150	7 150	7 150	7 150	7 150	(42 880)			
Remuneration of councillors							456	456	456	456	456	456	(2 733)			
Collection costs																
Interest paid							2 759	2 759	2 759	2 759	2 759	2 759	(16 554)			
Bulk purchases - Electricity							26	26	26	26	26	26	(156)			
Bulk purchases - Water & Sewer							4 161	4 577	4 577	4 577	4 577	4 577	(27 048)			
Other materials																
Contracted services							897	897	897	897	897	897	(5 380)			
Grants and subsidies paid - other municipalities							90	90	90	90	90	90	(540)			
Grants and subsidies paid - other																
General expenses							7 720	9 137	9 137	9 137	9 137	9 137	(53 406)			
Cash Payments by Type							23 217	25 082	25 082	25 082	25 082	25 082	(148 676)			
Other Cash Flows/Payments by Type																
Capital assets																
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type							23 217	25 082	25 082	25 082	25 082	25 082	(148 676)			
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning							(23 217)	(25 082)	(25 082)	(25 082)	(25 082)	(25 082)	148 676			
Cash/cash equivalents at the month/year end							(46 309)	(73 400)	(96 492)	(123 584)	(148 676)	(173 768)				

DC26 Zululand - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2011/12											Medium Term Revenue and Expenditure Framework			
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	669															
Vote 1 - COUNCIL													5 965	5 965	-	-
Vote 2 - CORPORATE SERVICES													4 037	4 037	-	
Vote 3 - FINANCE													2 165	2 165	-	
Vote 4 - PLANNING & WSA													4 751	4 751	-	
Vote 5 - COMMUNITY DEVELOPMENT													183	183	-	
Vote 6 - TECHNICAL SERVICES													233 116	233 116	-	
Vote 7 - WATER PURIFICATION													-	-	-	
Vote 8 - WATER DISTRIBUTION													-	-	-	
Vote 9 - WASTE WATER													-	-	-	
Vote 10 - Example 10													-	-	-	
Vote 11 - Example 11													-	-	-	
Vote 12 - Example 12													-	-	-	
Vote 13 - Example 13													-	-	-	
Vote 14 - Example 14													-	-	-	
Vote 15 - Example 15													-	-	-	
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	250 217	250 217	-	
Single-year expenditure appropriation																
Vote 1 - COUNCIL													-	-	-	
Vote 2 - CORPORATE SERVICES													-	-	-	
Vote 3 - FINANCE													-	-	-	
Vote 4 - PLANNING & WSA													-	-	-	
Vote 5 - COMMUNITY DEVELOPMENT													-	-	-	
Vote 6 - TECHNICAL SERVICES													-	-	-	
Vote 7 - WATER PURIFICATION													-	-	-	
Vote 8 - WATER DISTRIBUTION													-	-	-	
Vote 9 - WASTE WATER													-	-	-	
Vote 10 - Example 10													-	-	-	
Vote 11 - Example 11													-	-	-	
Vote 12 - Example 12													-	-	-	
Vote 13 - Example 13													-	-	-	
Vote 14 - Example 14													-	-	-	
Vote 15 - Example 15													-	-	-	
Capital single-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure	669	-	-	-	-	-	-	-	-	-	-	-	250 217	250 217	-	

References
 1 Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
 2 Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

DC26 Zululand - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	10 003	10 003	9 570	5 883
Executive and council													3 800	3 800	-	-
Budget and treasury office													2 165	2 165	1 325	1 398
Corporate services													4 037	4 037	4 251	4 485
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	183	183	182	203
Community and social services													183	183	192	203
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	4 751	4 751	9 005	5 272
Planning and development													4 751	4 751	5 005	5 272
Road transport													-	-	-	-
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	233 116	233 116	282 467	298 002
Electricity													-	-	-	-
Water													233 116	233 116	282 467	298 002
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Capital Expenditure - Standard		-	-	-	-	-	-	-	-	-	-	-	248 053	248 652	293 240	309 359

References:

- 1 Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
- 2 Total Capital Expenditure must reconcile to the Financial Position budget and monthly budget statements

DC26 Zululand - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjmts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		228 788	228 788	-	-	-	-	-	-	228 788	277 912	293 188
Infrastructure - Road transport												
Roads - Pavements & Bridges												
Storm water												
Infrastructure - Electricity												
Generation												
Transmission & Retention												
Street Lighting												
Infrastructure - Water		227 100	227 100	-	-	-	-	-	-	227 100	276 132	291 319
Dams & Reservoirs												
Water purification												
Retreatment		227 100	227 100	-	-	-	-	-	-	227 100	276 132	291 319
Infrastructure - Sanitation												
Retreatment												
Sewerage purification												
Infrastructure - Other		1 688	1 688	-	-	-	-	-	-	1 688	1 780	1 869
Refuse												
Transportation	2											
Gas												
Other	3	1 688	1 688	-	-	-	-	-	-	1 688	1 780	1 869
Community												
Parks & gardens												
Sports Fields & 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 opportunities												
Housing development												
Other												
Other assets		19 284	19 284	-	-	-	-	-	-	19 284	15 328	16 171
General vehicles												
Specialised vehicles	18											
Plant & equipment												
Computers - hardware/equipment												
Furniture and other office equipment												
Abattoirs												
Markets												
Cave Land and Buildings												
Other Buildings												
Other Land												
Surplus Assets (Investment or Inventory)												
Other		19 284	19 284	-	-	-	-	-	-	19 284	15 328	16 171
Agricultural assets												
List sub-class												
Biological assets												
List sub-class												
Intangibles												
Computers - software & programming												
Other (list sub-class)												
Total Capital Expenditure on new assets to be adjusted	1	248 032	248 032	-	-	-	-	-	-	248 032	293 240	309 359
Specialised vehicles	18											
Refuse												
Fire												
Conspicuity												
Ambulances												

References:

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports - Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/transparent funds (section 18(1)(b) and section 26(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
- Increase of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other Adjustments proposed to be approved including revenue under-collection (MFMA section 26(2)(a)) additional revenue appropriation on existing programmes (section 26(2)(b)) projected savings (section 26(2)(d)) error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by :

Description	Ref	Budget Year 2011/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.
		A	7 A1	8 B	9 C	10 D
R thousands						
Capital expenditure on renewal of existing assets by Asset Class/Sub-class						
Infrastructure		228 788	228 788	-	-	-
Infrastructure - Road transport		-	-	-	-	-
<i>Roads, Pavements & Bridges</i>						
<i>Storm water</i>						
Infrastructure - Electricity		-	-	-	-	-
<i>Generation</i>						
<i>Transmission & Reticulation</i>						
<i>Street Lighting</i>						
Infrastructure - Water		227 100	227 100	-	-	-
<i>Dams & Reservoirs</i>						
<i>Water purification</i>						
<i>Reticulation</i>		227 100	227 100			
Infrastructure - Sanitation		-	-	-	-	-
<i>Reticulation</i>						
<i>Sewerage purification</i>						
Infrastructure - Other		1 688	1 688	-	-	-
<i>Refuse</i>						
<i>Transportation</i>	2					
<i>Gas</i>						
<i>Other</i>	3	1 688	1 688			
Community		-	-	-	-	-
Parks & gardens						
Sports Fields & 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		19 264	19 264	-	-	-
General vehicles						
Specialised vehicles	18	-	-	-	-	-
Plant & equipment						
Computers - hardware/equipment						

Furniture and other office equipment						
Abattoirs						
Markets						
Civic Land and Buildings						
Other Buildings						
Other Land						
Surplus Assets - (Investment or Inventory)						
Other		19 264	19 264			
Agricultural assets		-	-	-	-	-
<i>List sub-class</i>						
Biological assets		-	-	-	-	-
<i>List sub-class</i>						
Intangibles		-	-	-	-	-
Computers - software & programming						
Other (list sub-class)						
Total Capital Expenditure on renewal of existing assets to be adjusted	1	248 052	248 052	-	-	-

Specialised vehicles	18	-	-	-	-	-
Refuse						
Fire						
Conservancy						
Ambulances						

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital exp
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 infrastru
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and afte
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation or
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
- 15 Buses used to provide a service to the community
- 16 Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance

asset class -

12				Budget Year +1	Budget Year +2
				2012/13	2013/14
Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
11	12	13	14		
E	F	G	H		
-	-	-	228 788	277 912	293 188
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	227 100	276 132	291 319
-	-	-	-	-	-
-	-	-	227 100	276 132	291 319
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1 688	1 780	1 869
-	-	-	-	-	-
-	-	-	1 688	1 780	1 869
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	19 264	15 328	16 171
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	19 264	15 328	16 171
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	248 052	293 240	309 359

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

nditure in Budgeted Capital Expenditure

're

r annual financial statements audited (note: only

7 existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

DC26 Zuhdand - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2011/12										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore Unavoid	Nat. or Prov Govt	Other Adjusts	Total Adjusts	Adjusted Budget	+1 2012/13	+2 2013/14	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget	
R thousands													
Capital expenditure on renewal of existing assets by Asset Class/Subclass													
Infrastructure		228 788	228 788								228 788	277 812	293 198
Infrastructure - Road transport													
Roads, Pavements & Bridges													
Storm water													
Infrastructure - Electricity													
Generation													
Transmission & Retraction													
Street Lighting													
Infrastructure - Water		227 100	227 100								227 100	278 132	291 318
Dams & Reservoirs													
Water purification													
Potabilisation		227 100	227 100								227 100	278 132	291 318
Infrastructure - Sanitation													
Potabilisation													
Sewerage purification													
Infrastructure - Other		1 858	1 858								1 858	1 780	1 869
Roads													
Transportation	2												
Gas													
Other	3	1 858	1 858								1 858	1 780	1 869
Community													
Parks & gardens													
Sports fields & stadia													
Swimming pools													
Community halls													
Libraries													
Recreational facilities													
Fire safety & emergency													
Security and policing													
Buses													
Clinics													
Museums & Art Galleries													
Canteens													
Social rental housing													
Other													
Heritage assets													
Buildings													
Other													
Investment properties													
Housing development													
Other													
Other assets		19 264	19 264								19 264	15 328	16 171
General vehicles													
Specialised vehicles	16												
Fleet & equipment													
Computers - hardware/equipment													
Furniture and other office equipment													
Abolition													
Markets													
Civic Land and Buildings													
Other Buildings													
Other Land													
Surplus Assets (investment or inventory)													
Other		19 264	19 264								19 264	15 328	16 171
Agricultural assets													
Leaf sub-class													
Biological assets													
Leaf sub-class													
Intangible													
Computers software & programming													
Other (leaf sub-class)													
Total Capital Expenditure on renewal of existing assets to be adjusted	1	248 052	248 052								248 052	293 240	308 359
Specialised vehicles	16												
Rakua													
Fire													
Conservancy													
Ambulances													

References:

- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology businesses (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/construction to be budgeted under the respective item
- Infrastructure includes land and buildings reserved by that infrastructure and vehicles/equipment used by the services generated by that infrastructure
- Donations/contributed & loaned assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash-backed accumulated funds/contingent funds (section 18(1)(b) and section 26(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
- Increases of funds approved under section 21 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjustments = 'Other' Adjustments proposed to be approved, including revenues under collection (MFMA section 26(2)(a)) additional revenue appropriation on existing programmes (section 26(2)(b)) projected savings (section 26(2)(d)) error correction (sec
- G + B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the 'leaf structure' being built using the housing subsidies
- Statues, art collections, medals etc
- Ambulances, fire engines, rakua vehicles - but not vehicles that would normally be classified as 'Fleet and equipment'. Detail to be entered below

Total Capital Expenditure on renewal of existing assets to be adjusted	1	248 052	248 052	-	-	-	-	-	-
--	---	---------	---------	---	---	---	---	---	---

Specialised vehicles	18	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

- References**
- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
 - Airports, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
 - Work-in-progress/under construction to be budgeted under the respective item
 - Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
 - Donated/contributed & leased assets to be included within the respective sub-class
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
 - Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
 - Adjustments approved in accordance with section 29 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected s
 - $G = B + C + D + E + F$
 - Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
 - Buses used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Statues, art collections, medals etc.
 - Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance

DC24 Zululand - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year: 2011/12										Budget Year: 2012/13	Budget Year: 2013/14	
		Original Budget	Prior Adjusted	Account Funds	Multi-year capital	Unleaved	Net. or Prov Govt	Other Adjmts	Total Adjmts	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H				
Repairs and maintenance expenditures by Asset Class/Sub-class														
Infrastructure														
Infrastructure - Road transport		32 000	32 000	-	-	-	-	-	-	-	-	32 000	33 781	35 639
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission & Rehabilitation		-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		32 000	32 000	-	-	-	-	-	-	-	-	32 000	33 781	35 438
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-	-	-
Pretreatment		32 000	32 000	-	-	-	-	-	-	-	-	32 000	33 781	35 639
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Risk		-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Community														
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
Fire safety & emergency		-	-	-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	-	-
Canteens		-	-	-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets														
Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Investment expenditure														
Housing development		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets														
General vehicles		0 152	0 152	-	-	-	-	-	-	-	-	0 152	0 584	0 656
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
Alotment		-	-	-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		0 152	0 152	-	-	-	-	-	-	-	-	0 152	0 584	0 656
Agricultural assets														
(Not sub-class)		-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets														
(Not sub-class)		-	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles														
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	-	-
Other (Not sub-class)		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted		40 232	40 232	-	-	-	-	-	-	-	-	40 232	42 365	44 639

Description	Ref	Original Budget	Prior Adjusted	Account Funds	Multi-year capital	Unleaved	Net. or Prov Govt	Other Adjmts	Total Adjmts	Adjusted Budget	Adjusted Budget	Adjusted Budget
Specialised vehicles	10	-	-	-	-	-	-	-	-	-	-	-
Robots		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

- References:**
- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
 - Repairs, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology facilities (e.g. fibre optic, WiFi infrastructure) for economic development purposes
 - Work-in-progress/under construction to be budgeted under the respective item
 - Infrastructure includes 'land and buildings required' by that infrastructure and vehicle/land & equipment used by the service generated by that infrastructure
 - Domestic/Industrial & leased assets to be included within the respective sub-class
 - Only applicable if a previous adjusted budget has been approved in the same financial year. Budget must remain adjusted budget
 - Additional cost-based accumulated depreciation funds (section 18(1)(b) and section 20(2)(e) MFMA) classified after Original Budget approved and after annual financial statements notified (note only)
 - Increases of funds approved under section 31 MFMA
 - Adjustments approved in accordance with section 29 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjustments = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 20(2)(e)) additional revenue appropriation on existing programmes (section 20(2)(b)) projected savings (section 20(2)(d)) error correction (not)
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A1/2 etc) + G
 - Items used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Statues, art collections, medals etc
 - Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Fleet and equipment'. Detail to be entered below

DC26 Zululand - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal Code 3.	Asset Class 4.	Asset Sub-Class 4.	Medium Term Revenue and Expenditure Framework					
						Budget Year 2011/12 Original Budget	Adjusted Budget	Budget Year +1 2012/13 Original Budget	Adjusted Budget	Budget Year +2 2013/14 Original Budget	Adjusted Budget
Parent Municipality: <i>List all capital programs/projects grouped by Municipal Vote</i>											
Entities: <i>List all capital programs/projects grouped by Municipal Entity</i>											
Entity Name Project name											

References

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s:30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table A34

DC26 Zululand - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2011/12									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H	+1 2012/13	+2 2013/14
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue												
Entity 2 total revenue												
Entity 3 (etc) total revenue												
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure												
Entity 2 total operating expenditure												
Entity 3 etc. total operating expenditure												
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure												
Entity 2 total capital expenditure												
Entity 3 etc. total capital expenditure												
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts = 'Other' Adjustments approved by entity Board, including revenue under-collection; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE 8TH EXECUTIVE COMMITTEE MEETING HELD ON 26 JANUARY 2012

ZDME: 11/72

File: 3/1/R


2011 / 2012 ADJUSTMENT BUDGET

With Councillors ME Khumalo and SE Nkwanyana proposing and seconding respectively, it was

RESOLVED THAT:

The 2011 / 2012 Adjustment Budget be approved.

CERTIFIED A TRUE COPY OF THE ORIGINAL

Certified Copy of the Minutes	
Michael Nkosinathi Shandu	
HOD Corporate Services	
Item Number:	<u>ZDME 11/72</u>
Meeting Date:	<u>26/01/2012</u>
Signature:	<u></u>

QUALITY CERTIFICATE

I, J.H de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the Mid-Year Assessment, adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and the Mid-Year Assessment, adjustment budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

MR. J.H de Klerk

Municipal Manager

DATE 26/01/2012