



**APPROVED BUDGET 2015/2016**



**ZULULAND DISTRICT MUNICIPALITY  
UMKHANDLU WESIFUNDA SASE ZULULAND**



Ref: 5/1

Enq: SB Nkosi

Email: sbnkosi@zululand.org.za

Date: 2015/06/02

The Head of Treasury  
National Treasury  
Private bag x115  
Pretoria  
0001

## **SUBMISSION OF THE APPROVED BUDGET FOR THE 2015/2016 FINANCIAL YEAR**

Kindly receive the attached approved budget 2015/2016 as tabled by the Council on the 28<sup>th</sup> of May 2015

Included is the following:

### **PART 1**

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

### **PART 2**

Supporting Documentation

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

Hoping this will meet your requirements.

Yours Faithfully

  
**SB NKOSI**  
**CHIEF FINANCIAL OFFICER**

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## **GLOSSARY**

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

**Allocations**– money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements.

**Budget** – the financial plan of the municipality.

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

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

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

**CFO** – Chief Financial Officer

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

**DWAF** – Department of Water Affairs

**EPWP** – Expanded Public Works Program

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

**FMG** – Financial Management Grant

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

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

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

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

**LED** – Local Economic Development

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

**MIG** – Municipal Infrastructure Grant

**MSIG** – Municipal Systems Improvement Grant

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

**MWIG** – Municipal Water Infrastructure Grant

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

**R & M** – Repairs and Maintenance

**SCM** - Supply Chain Management

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

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

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

**Virement** – transfer of budget

**ZDM** – Zululand District Municipality



## **2015/2016 BUDGET PRESENTATION BY ZDM MAYOR, HIS WORSHIP, CLLR M A HLATSHWAYO**

### **ZDM MAYOR'S FINANCIAL REPORT FOREWORD**

The Zululand District Municipality proposed Budget for the 2015/2016 financial year is R962 382 190. This means that the total Budget increased by R107 393 190 compared to the previous year's R854 989 000.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities.

The 2015/2016 Budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for the 2016/2017 and 2017/2018 are indicative of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure.

### **CAPITAL BUDGET**

In the 2015/2016 Budget our Capital Budget has increased by 41% from R357 488 000 in 2014/2015 to R503 386 000. This was as a result of

increase in capital grants allocations as compared to previous financial years.

This increase on our grants means that our capacity as a District Municipality which is providing water and sanitation and other functions, has been further capacitated. We will also pay attention to the following responsibilities:

- Municipal airports;
- Municipal roads;
- Fire fighting;
- Disaster management;
- Solid waste;
- Municipal health services;
- District tourism.

## **OPERATING BUDGET**

The Operating Budget for the 2015/2016 financial has decreased by 8% from R497 501 000 to R458 996 190. This decrease is as a result of cost containment measures highlighted by the National Treasury.

Our service delivery is not going to be affected by the decrease on the Operating Budget. We will continue to provide better service to our communities.

## **CONCLUSION**

We are aware of the critical backlogs in water and sanitation provision, and we are also speeding up the construction of the 10 Regional Water Schemes, the Nkonjeni, Mandlakazi, Usuthu, Simdlangentsha West,

Simdlangentsha Central, Simdlangentsha East, Hlahlindlela, Khambi, Coronation and Mkuze regional water schemes.

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

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

In order to achieve success, we are aware that it is critical to maintain good working relationship with traditional leadership (Amakhosi and Izinduna) as most of the land in our District is under their control. We have taken a decision to employ Izinduna in all projects taking place in their areas in order to ensure that we are guaranteed co-operation from communities we are working with.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain our record of clean governance as proven by our 14 years of unqualified audit reports and the Clean Audit Outcome in the 2013/2014 financial year.

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

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

I thank you.



## ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE FULL COUNCIL MEETING HELD ON 28<sup>TH</sup> MAY 2015

**ZDMC: 15/318**

**FILE NUMBER: 5/1**

### **ANNUAL BUDGET 2015/2016**

With Cllrs LS Dumakude and ISM Hadebe proposing and seconding respectively, it was

#### **RESOLVED THAT:**

The council resolves that:

- That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Annual budget of the municipality for the financial year 2015/16 and indicative allocations for the two projected outer years 2016/17 and 2017/18 be approved as set-out in the following tables:
- Table A1 Budget Summary.
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

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

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

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

The grants be accepted and approved with appreciation.

The Quality Certificate be approved.

The schedule of tariffs be approved.


The Tariff Policy, Credit Control and Debt Collection Policy, Cash Management Policy Supply Chain Management Policy, Risk Management Policy, Audit and Performance Management Committee Charter have been reviewed and no changes are considered necessary since the previous review.

The cost-containment measures on the subsistence and travelling, entertainment and receptions and other expenses be implemented.

That the staff structure be approved as budgeted for.

Provision in the budget for the Music Festival be made.

**CERTIFIED A TRUE COPY OF THE ORIGINAL**

Certified Copy of the Minutes	
Michael Nkosinathi Shandu	
HOD Corporate Services	
Item Number:	ZOM 15/318
Meeting Date:	28-05-15
Signature:	

## **EXECUTIVE SUMMARY**

### **ANNUAL BUDGET 2015/2016**

The Zululand District Municipality Budget for the 2015/2016 financial year is R962 382 190. This means that the total Budget increased by R107 393 190 compared to the previous year's R854 989 000.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities

In terms of section 16 (1) of the Municipal Finance Management Act, Act No.56 of 2003, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The 2015/2016 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2016/2017 and 2017/2018 are indicative in terms of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure

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

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

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

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

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

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

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

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

**Other focus areas include:**

- Municipal airports
- Municipal roads
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

**Financial implications of the medium term service delivery objectives:**

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

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

**Linkages between the budget, the IDP and political priorities**

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

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

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

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

Municipality have conducted the public participation based on the tabled budget and Provincial Treasury recommendation have been taken into account. The budget is summarized in more detail in the budget schedules.

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

## MAIN BUDGET SUMMARY

	<b>2014/2015</b>	<b>2015/2016</b>	<b>%</b>
Total operating budget	R 497 501 000	R 458 996 190	-8%
Capital budget	R R357 488 000	R 503 386 000	41%
<b>Total budget</b>	<b>R854 989 000</b>	<b>R 962 382 190</b>	<b>13%</b>

The total budget increased by R **107 393 190**

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

## HIGHLIGHTS OF THE EXPENDITURE

### OPERATING EXPENDITURE

#### ❖ Employee Related Costs

The employee related costs comprises 33% of the total operating budget. The primary reason for the increase is an annual increment of 5.8% including the notch increases and new positions, the positions are five Water plant operators, five senior plant operator, Tractor driver, Water tanker driver and assistant water tanker driver.

#### ❖ Remuneration of Councilors

A 5.8% increment for Councilor's remuneration is provided for.

#### ❖ Working Capital Reserve

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

❖ **Depreciation**

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The decrease is based preliminary 2014/2015 depreciation calculation taking into account those assets that are still in progress but will be completed by next financial year.

❖ **Collection costs**

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

❖ **Repairs and Maintenance**

**Buildings**

The budgeted amount is for the maintenance of municipal buildings.

**Vehicles**

The increase is provided for due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles.

**Operation Rural Water Schemes**

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes.

**Refurbishment and maintenance**

This is the provision based on the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply.

❖ **Bulk Water Purification and Sewerage Treatment**

Bulk sewerage treatment and bulk water purification is based on the existing contract and trend. In addition a budget has been set aside for the purchase of raw water from the Department of Water Affairs.

Bulk electricity has also remained the same based on current expenditure; it is expected to be below average increment by Eskom (14.24%) and the contribution

towards the new electricity network for the Water and Waste Water Treatment plants

❖ **Grants and Subsidies Paid**

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

❖ **General Expenses**

Items with direct impact on communities include the following:

	<b><u>R</u></b>
Disaster Portfolio Projects	1,200,000
Poverty Alleviation	1 700 000
Local Economic Development (LED)	3,200,000
Development Agency	2,000,000
Community Development	2,500,000
Emergency Water	21,120,000
Budget and IDP Community Participation	8,000,000
Women's Day Celebration	550,000
Annual report back/State of the District Address	750,000
Elderly Function	2,200,000
Kids Christmas Party	750,000
Marathon	1,000,000
SALGA Games	3,500,000
Mayoral Cup	550,000
LED Ward Projects (R60000 per ward):	

• Abaqulusi	1,320,000
• Edumbe	480,000
• Pongola	840,000
• Nongoma	1,260,000
• Ulundi	1,440,000
Widows & Orphans	1,780,000
Tourism Portfolio Project	400,000
Youth Day Celebration	550,000
Youth Summit	250,000
Women Summit	250,000
Water Loss Reduction	2,000,000
External Bursaries	660,000
Indigenous Games	250,000
Gender Conference	250,000
Disability Programmes	250,000
HIV/AIDS healthcare Centre	150,000
Youth Affairs	100,000
School Uniforms	250,000

## **CAPITAL EXPENDITURE**

The capital projects budgeted for are as follows:

### **Revenue contributions (own funds)**

**R**

Vehicles	1,200,000
Furniture and Equipment	668,000



Computers	500,000
Software & Licenses	1,480,000
Meters	2,000,000
<b>Sub Total</b>	<b>5,848,000</b>

DWA-Funds <ul style="list-style-type: none"> <li><i>DWA Grant has increased by 128 000, 000 from R67 00 000</i></li> </ul>	195,000 000
MIG Funds <ul style="list-style-type: none"> <li><i>MIG has decreased by R 263,000 from R211 662 000 to R221 359 000</i></li> </ul>	221 359 000
Municipal water infrastructure Gant <i>has increased by 39,801,000 from R39 205 000 to 79 006 000</i>	79 006 000
Rural Roads Asset Management <i>has increased by R6000 from R 2,167, 000</i>	2,173,000
<b>Sub Total</b>	<b>497,538,000</b>

**Total Capital**

**R 503, 386,000**

## **HIGHLIGHTS OF INCOME**

### **OPERATING INCOME**

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

#### **❖ SALE OF WATER AND SEWERAGE FEES**

Sale of water is based on the proposed tariff structure. The amounts budgeted for has taken into account the level of billing and as a result, an amount of **R 3 594 000** has been set aside as a provision for working capital reserve (provision for non collection).

#### **❖ RENT OF FACILITIES**

The income is expected from renting of park homes that are used by WSSA and IEC as offices. The budget is based on contractual agreement.

#### **❖ INTEREST INCOME**

Interest Income is expected to decrease from R 2 581 000 to 1000 000 due to accelerated project implementation which reduces funds available for investment. MIG and MWIG have multi-year contracts that and there are no delays in project implementation.

❖ **EQUITABLE SHARE**

Equitable share has increased by R 25 286 000 from R 297 420 000 to R 322 706 000

❖ **OTHER OPERATING GRANTS INCOME EXPECTED**

WATER SERVICE OPERATING SUBSIDY	R 6 000 000
Indonsa Grant	R 1 815 000
EPWP	R 3 800 000
MSIG	R 940 000
FMG	R 1 250 000
SHARED SERVICES	R250 000
<b>TOTAL</b>	<b>R 14 055 000</b>

**CAPITAL INCOME**

The capital expenditure shall be funded as follows:

**R**

Own revenue	5,848,000
MIG	221 359 000
DWA	195 000 000
Municipal water infrastructure Grant	79 006 000
Rural Roads Asset Management	2 173 000
<b>TOTAL</b>	<b>503,386,000</b>



## water & sanitation

Department:  
Water and Sanitation  
REPUBLIC OF SOUTH AFRICA

88 Joe Slovo Street (cnr Joe Slovo St & Monty Naicker St), Southern Life Building, Durban, PO Box 1018  
DURBAN, 4000

Enquiries: M. Ngxongo  
Telephone: 031 3362869

The Municipal Manager  
Zululand District Municipality  
Private Bag X76  
Ulundi  
3838

Attention: Mr J De Klerk

By email: [ideklerk@zululand.org.za](mailto:ideklerk@zululand.org.za)

Dear Sir

### ALLOCATION OF REGIONAL BULK INFRASTRUCTURE GRANT FUNDS TO ZULULAND DISTRICT MUNICIPALITY

This serves to inform you of the allocations of the Regional Bulk Infrastructure Grant (RBIG) funds to Zululand District Municipality (ZDM) for the 2015/2016, 2016/2017 and 2017/2018 municipal financial years. The RBIG allocations made to UMDM to date are reflected in the table below.

Financial year	Allocations (incl.VAT)			Comments
	KNR001 Nongoma	KNR002 Mandlakazi BWS	KNR018 Mandlakazi WTW	
2007/2008	R20 227 000	R18 820 000	0	Already transferred
2008/2009	R2 600 000	R10 170 000	0	Already transferred
2009/2010	Nil	R37 517 000	0	Already transferred
2010/2011	R13 410 000	R26 368 000	0	Already transferred
2011/2012	R23 116 000	R28 360 000	0	Already transferred
2012/2013	R36 085 840	R29 651 226	0	Already transferred
2013/2014	R56 194 720	R5 844 361	0	Already transferred
2014/2015	R31 121 127	R2 152 916	R12 604 353	Already transferred
2015/2016	R138 000 000	0	R57 000 000	Approved
2016/2017	R170 000 000	0	0	Recommended
2017/2018	R16 000 000	0	0	Recommended
<b>TOTALS</b>	<b>R506 754 687</b>	<b>R158 883 503</b>	<b>R69 604 353</b>	

It must be noted that allocations for the outer years are indicative only and depend on budget appropriation for the programme by National Treasury. Your attention is drawn to Annexure W3: Frameworks for Conditional Grants to Municipalities in the DoRA Bill 2015.

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

Yours faithfully



PP

Ms B. Msarte

Director: Water Sector Support

Letter signed by M. Ngxongo (project manager)

Date: 15/05/2015

cc: Mr S Nkosi – Chief Financial Officer

Mr Z Dladla –Director: Technical Services



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

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		295 101	307 245	295 069	488 988	481 336	481 336	420 721	475 655	467 078
Executive and council		-	9 758	-	-	-	-	-	-	-
Budget and treasury office		280 371	282 206	286 972	488 988	481 336	481 336	420 721	475 655	467 078
Corporate services		14 730	15 281	8 097	-	-	-	-	-	-
<b>Community and public safety</b>		16 439	17 140	1 891	6 729	6 729	6 729	1 815	-	-
Community and social services		16 439	17 140	1 891	6 729	6 729	6 729	1 815	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3 517	4 863	9 532	3 351	3 351	3 351	3 113	3 189	3 408
Planning and development		3 517	4 863	9 532	3 351	3 351	3 351	3 113	3 189	3 408
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		299 193	359 543	404 132	370 110	363 573	363 573	536 733	462 466	412 505
Electricity		-	-	-	-	-	-	-	-	-
Water		242 483	353 088	404 132	362 762	356 225	356 225	527 833	453 076	402 618
Waste water management		56 710	6 455	-	7 348	7 348	7 348	8 900	9 390	9 887
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	614 249	688 790	710 624	868 178	854 989	854 989	962 382	941 310	882 990
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		120 243	100 847	136 406	195 654	188 468	188 468	174 953	181 337	190 637
Executive and council		57 723	32 519	53 149	63 930	60 044	60 044	49 241	48 021	49 548
Budget and treasury office		62 519	68 328	35 251	77 410	77 300	77 300	64 388	68 274	72 231
Corporate services		-	-	48 005	54 314	51 124	51 124	61 324	65 043	68 857
<b>Community and public safety</b>		42 175	57 303	40 419	59 791	59 503	59 503	46 565	49 088	51 974
Community and social services		42 175	57 303	40 419	59 791	59 503	59 503	46 565	49 088	51 974
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		15 343	15 791	16 769	16 179	16 113	16 113	16 934	17 958	19 081
Planning and development		15 343	15 791	16 769	16 179	16 113	16 113	16 934	17 958	19 081
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		220 329	281 833	328 305	242 546	233 417	233 417	220 544	235 231	256 599
Electricity		-	-	-	-	-	-	-	-	-
Water		163 619	214 737	328 305	231 883	222 754	222 754	211 695	225 845	246 669
Waste water management		56 710	67 096	-	10 663	10 663	10 663	8 849	9 386	9 931
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	398 090	455 774	521 898	514 170	497 501	497 501	458 996	483 615	518 291
<b>Surplus/(Deficit) for the year</b>		216 159	233 016	188 726	355 008	357 488	357 488	503 386	457 695	364 699

**References**

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

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - COUNCIL		-	9 758	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	15 281	6 499	-	-	-	-	-	-
Vote 3 - FINANCE		295 101	282 206	288 865	488 988	481 336	481 336	420 721	442 244	467 078
Vote 4 - PLANNING & WSA		3 517	4 863	9 532	3 351	3 351	3 351	3 113	3 189	3 408
Vote 5 - COMMUNITY DEVELOPMENT		16 439	17 140	1 839	6 729	6 729	6 729	1 815	-	-
Vote 6 - TECHNICAL SERVICES		242 483	353 088	403 890	340 813	334 276	334 276	496 216	453 080	367 393
Vote 7 - WATER DISTRIBUTION		-	-	-	21 949	21 949	21 949	31 668	33 410	35 181
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		56 710	6 455	-	7 348	7 348	7 348	8 849	9 386	9 931
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>614 249</b>	<b>688 790</b>	<b>710 625</b>	<b>869 178</b>	<b>854 989</b>	<b>854 989</b>	<b>962 382</b>	<b>941 310</b>	<b>882 990</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - COUNCIL		57 697	32 519	53 149	63 930	60 044	60 044	49 241	48 021	49 548
Vote 2 - CORPORATE SERVICES		-	-	48 005	54 314	51 124	51 124	61 324	65 043	68 857
Vote 3 - FINANCE		62 546	68 328	34 380	77 410	77 300	77 300	64 388	68 274	72 231
Vote 4 - PLANNING & WSA		15 343	15 791	16 847	16 179	16 113	16 113	16 934	17 958	19 081
Vote 5 - COMMUNITY DEVELOPMENT		42 175	57 303	40 419	59 791	59 503	59 503	46 565	49 088	51 974
Vote 6 - TECHNICAL SERVICES		-	-	329 097	17 773	17 772	17 772	22 678	26 256	35 441
Vote 7 - WATER DISTRIBUTION		163 619	214 737	-	101 421	99 591	99 591	82 695	87 184	92 452
Vote 8 - WATER PURIFICATION		-	-	-	112 689	105 390	105 390	106 322	112 405	118 777
Vote 9 - WASTE WATER		56 710	67 096	-	10 663	10 664	10 664	8 849	9 386	9 931
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>398 090</b>	<b>455 774</b>	<b>521 898</b>	<b>514 170</b>	<b>497 501</b>	<b>497 501</b>	<b>458 996</b>	<b>483 615</b>	<b>518 291</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>216 159</b>	<b>233 016</b>	<b>188 727</b>	<b>355 008</b>	<b>357 488</b>	<b>357 488</b>	<b>503 386</b>	<b>457 695</b>	<b>364 699</b>

**References**

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



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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	20 609	17 460	19 764	21 949	21 949	21 949	21 949	22 768	24 021	25 294
Service charges - sanitation revenue	2	6 469	6 455	7 135	7 348	7 348	7 348	7 348	8 900	9 390	9 887
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment		98	106	119	65	65	65	65	158	174	191
Interest earned - external investments		13 253	11 829	8 900	3 581	2 581	2 581	2 581	1 000	1 055	1 111
Interest earned - outstanding debtors		954	445	-	-	-	-	-	-	-	-
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		569 652	290 800	305 610	312 569	313 032	313 032	313 032	336 761	356 333	390 144
Other revenue	2	3 208	1 834	3 562	181 672	180 020	180 020	180 020	95 357	92 643	91 664
Gains on disposal of PPE		27	-	23	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>614 249</b>	<b>328 930</b>	<b>344 194</b>	<b>532 184</b>	<b>524 995</b>	<b>524 995</b>	<b>524 995</b>	<b>464 944</b>	<b>483 615</b>	<b>518 291</b>
<b>Expenditure By Type</b>											
Employee related costs	2	92 255	113 005	128 571	142 395	142 395	142 395	142 395	149 581	159 122	169 690
Remuneration of councillors		5 674	8 054	6 191	6 467	6 467	6 467	6 467	6 175	6 570	7 438
Debt impairment	3	5 674	2 526	6 416	3 594	3 594	3 594	3 594	3 594	3 806	4 015
Depreciation & asset impairment	2	32 073	30 074	29 701	45 618	45 618	45 618	45 618	32 565	34 356	36 177
Finance charges		253	11	-	11	-	-	-	-	-	-
Bulk purchases	2	52 496	67 096	76 016	84 865	84 865	84 865	84 865	84 868	89 536	94 281
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		5 982	47 846	60 520	72 233	72 233	72 233	72 233	47 383	52 217	62 644
Transfers and grants		981	1 042	1 829	1 981	1 981	1 981	1 981	1 861	1 551	1 551
Other expenditure	4, 5	202 702	188 120	212 654	157 006	140 337	140 337	140 337	132 969	136 456	142 495
Loss on disposal of PPE											
<b>Total Expenditure</b>		<b>398 090</b>	<b>455 774</b>	<b>521 898</b>	<b>514 170</b>	<b>497 490</b>	<b>497 490</b>	<b>497 490</b>	<b>458 996</b>	<b>483 615</b>	<b>518 291</b>
<b>Surplus/(Deficit)</b>											
Surplus/(Deficit)		216 159	(126 844)	(177 704)	18 014	27 505	27 505	27 505	5 948	0	0
Transfers recognised - capital			359 860	366 430	336 994	329 994	329 994	329 994	497 438	457 695	364 699
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets											
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>216 159</b>	<b>233 016</b>	<b>188 726</b>	<b>355 008</b>	<b>357 499</b>	<b>357 499</b>	<b>357 499</b>	<b>503 386</b>	<b>457 695</b>	<b>364 699</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		<b>216 159</b>	<b>233 016</b>	<b>188 726</b>	<b>355 008</b>	<b>357 499</b>	<b>357 499</b>	<b>357 499</b>	<b>503 386</b>	<b>457 695</b>	<b>364 699</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		<b>216 159</b>	<b>233 016</b>	<b>188 726</b>	<b>355 008</b>	<b>357 499</b>	<b>357 499</b>	<b>357 499</b>	<b>503 386</b>	<b>457 695</b>	<b>364 699</b>
Share of surplus/ (deficit) of associate	7										
<b>Surplus/(Deficit) for the year</b>		<b>216 159</b>	<b>233 016</b>	<b>188 726</b>	<b>355 008</b>	<b>357 499</b>	<b>357 499</b>	<b>357 499</b>	<b>503 386</b>	<b>457 695</b>	<b>364 699</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA3#c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - COUNCIL		38 668	39 318	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		2 174	-	5 363	6 136	11 296	11 296	11 296	450	-	-
Vote 3 - FINANCE		3 820	16 441	7 133	2 879	2 879	2 879	2 879	2 050	-	-
Vote 4 - PLANNING & WSA		3 789	13 640	1 837	2 167	2 167	2 167	2 167	2 181	2 229	2 375
Vote 5 - COMMUNITY DEVELOPMENT		1 799	1 714	-	1 500	1 500	1 500	1 500	-	-	-
Vote 6 - TECHNICAL SERVICES		12 786	1 676 445	309 217	336 326	335 646	335 646	335 646	497 385	455 466	382 324
Vote 7 - WATER DISTRIBUTION		1 429 507	12 801	-	4 000	4 000	4 000	4 000	1 300	-	-
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	40	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		1 492 545	1 760 359	323 350	355 008	357 488	357 488	357 488	503 386	457 635	364 639
<b>Total Capital Expenditure - Vote</b>		1 492 545	1 760 359	323 350	355 008	357 488	357 488	357 488	503 386	457 635	364 639
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		42 488	55 759	12 658	9 015	14 175	14 175	14 175	2 500	-	-
Executive and council		38 668	39 318	162	-	-	-	-	-	-	-
Budget and treasury office		3 820	16 441	7 133	2 879	2 879	2 879	2 879	2 050	-	-
Corporate services		-	-	5 363	6 136	11 296	11 296	11 296	450	-	-
<b>Community and public safety</b>		3 973	3 888	-	1 500	1 500	1 500	1 500	-	-	-
Community and social services		1 787	1 714	-	1 500	1 500	1 500	1 500	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		2 174	2 174	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		13	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3 789	11 466	1 637	2 167	2 167	2 167	2 167	2 181	2 229	2 375
Planning and development		3 789	11 466	1 637	2 167	2 167	2 167	2 167	2 181	2 229	2 375
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		1 429 507	1 676 445	309 217	342 326	339 646	339 646	339 646	496 705	455 466	382 324
Electricity		-	-	-	-	-	-	-	-	-	-
Water		1 429 507	1 676 445	309 217	342 326	339 646	339 646	339 646	496 705	455 466	382 324
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		12 786	12 801	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	1 492 545	1 760 359	323 512	355 008	357 488	357 488	357 488	503 386	457 695	364 699
<b>Funded by:</b>											
National Government		1 429 507	1 756 105	309 303	336 994	329 994	329 994	329 994	497 538	457 695	364 699
Provincial Government		50 250	-	399	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	1 479 757	1 756 105	309 702	336 994	329 994	329 994	329 994	497 538	457 635	364 699
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 786	4 254	13 810	16 014	27 494	27 494	27 494	5 348	-	-
<b>Total Capital Funding</b>	7	1 492 545	1 760 359	323 512	355 008	357 488	357 488	357 488	503 386	457 635	364 639

**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 SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC26 Zululand - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		5	-	-	52 370	52 370	52 370	52 370	13 853	37 396	124 462
Call investment deposits	1	170 022	89 551	-	147 630	39 860	39 860	39 860	35 000	40 000	45 000
Consumer debtors	1	5 460	9 959	3 792	20 420	20 420	20 420	20 420	4 406	3 994	3 785
Other debtors		3 679	22 626	10 788	4 730	4 730	4 730	4 730	61 101	55 208	44 788
Current portion of long-term receivables		15 878	-	1 754	-	-	-	-	1 600	1 500	1 350
Inventory	2	2 550	3 351	3 366	6 182	6 182	6 182	6 182	3 500	3 700	3 550
<b>Total current assets</b>		<b>197 584</b>	<b>125 487</b>	<b>19 699</b>	<b>231 332</b>	<b>123 562</b>	<b>123 562</b>	<b>123 562</b>	<b>119 460</b>	<b>142 798</b>	<b>222 934</b>
<b>Non current assets</b>											
Long-term receivables		3 355	4 009	3 125	4 529	4 529	4 529	4 529	3 200	3 400	3 740
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	1 492 545	1 760 822	2 052 992	2 665 910	2 668 390	2 668 390	2 668 390	3 150 782	3 608 864	3 973 563
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		261	376	384	361	361	361	361	368	-	-
Other non-current assets		-	-	1 151	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1 496 160</b>	<b>1 765 209</b>	<b>2 057 652</b>	<b>2 670 789</b>	<b>2 673 279</b>	<b>2 673 279</b>	<b>2 673 279</b>	<b>3 154 369</b>	<b>3 612 264</b>	<b>3 977 303</b>
<b>Total ASSETS</b>		<b>1 693 754</b>	<b>1 890 696</b>	<b>2 077 351</b>	<b>2 902 131</b>	<b>2 796 841</b>	<b>2 796 841</b>	<b>2 796 841</b>	<b>3 273 829</b>	<b>3 755 062</b>	<b>4 200 238</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	39 476	-	5 499	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		3 319	3 218	83 948	3 500	3 500	3 500	3 500	29 000	31 000	36 000
Trade and other payables	4	93 155	85 456	563	70 000	70 000	70 000	70 000	60 000	60 000	59 000
Provisions		-	5 281	5 869	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>135 950</b>	<b>93 955</b>	<b>95 879</b>	<b>73 500</b>	<b>73 500</b>	<b>73 500</b>	<b>73 500</b>	<b>89 000</b>	<b>91 000</b>	<b>95 000</b>
<b>Non current liabilities</b>											
Borrowing		-	5	5	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>-</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>135 950</b>	<b>93 960</b>	<b>95 885</b>	<b>73 500</b>	<b>73 500</b>	<b>73 500</b>	<b>73 500</b>	<b>89 000</b>	<b>91 000</b>	<b>95 000</b>
<b>NET ASSETS</b>	5	<b>1 557 804</b>	<b>1 796 736</b>	<b>1 981 466</b>	<b>2 828 631</b>	<b>2 723 341</b>	<b>2 723 341</b>	<b>2 723 341</b>	<b>3 184 829</b>	<b>3 664 062</b>	<b>4 105 238</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		1 557 804	1 796 736	1 981 466	2 828 631	2 723 341	2 723 341	2 723 341	3 184 829	3 664 062	4 105 238
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>1 557 804</b>	<b>1 796 736</b>	<b>1 981 466</b>	<b>2 828 631</b>	<b>2 723 341</b>	<b>2 723 341</b>	<b>2 723 341</b>	<b>3 184 829</b>	<b>3 664 062</b>	<b>4 105 238</b>

**References**

1. Detail to be provided in Table SA3
2. In 2014 completed low cost housing to be transferred to beneficiaries within 12 months
3. 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		5			52 370	52 370	52 370	52 370	13 853	37 395	124 462
Call investment deposits	1	170 022	89 551		147 630	39 860	39 860	39 860	35 000	40 000	45 000
Consumer debtors	1	5 460	9 959	3 792	20 420	20 420	20 420	20 420	4 406	3 994	3 785
Other debtors		3 679	22 626	10 788	4 730	4 730	4 730	4 730	61 101	56 208	44 758
Current portion of long-term receivables		15 878		1 754					1 600	1 500	1 350
Inventory	2	2 550	3 351	3 366	6 182	6 182	6 182	6 182	3 500	3 700	3 550
<b>Total current assets</b>		<b>197 994</b>	<b>125 487</b>	<b>19 699</b>	<b>231 332</b>	<b>123 562</b>	<b>123 562</b>	<b>123 562</b>	<b>119 460</b>	<b>142 798</b>	<b>222 934</b>
<b>Non current assets</b>											
Long-term receivables		3 355	4 009	3 125	4 529	4 529	4 529	4 529	3 200	3 400	3 740
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	1 492 545	1 760 822	2 052 992	2 665 910	2 668 390	2 668 390	2 668 390	3 150 782	3 608 864	3 973 563
Agricultural											
Biological											
Intangible		261	378	364	361	361	351	361	388		
Other non-current assets				1 151							
<b>Total non current assets</b>		<b>1 496 160</b>	<b>1 765 209</b>	<b>2 057 652</b>	<b>2 670 799</b>	<b>2 673 279</b>	<b>2 673 279</b>	<b>2 673 279</b>	<b>3 154 389</b>	<b>3 612 264</b>	<b>3 977 303</b>
<b>Total ASSETS</b>		<b>1 693 754</b>	<b>1 890 696</b>	<b>2 077 351</b>	<b>2 902 131</b>	<b>2 796 841</b>	<b>2 796 841</b>	<b>2 796 841</b>	<b>3 273 829</b>	<b>3 755 062</b>	<b>4 200 238</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	39 476		5 499							
Borrowing	4										
Consumer deposits		3 319	3 216	83 948	3 500	3 500	3 500	3 500	29 000	31 000	36 000
Trade and other payables	4	93 155	85 456	563	70 000	70 000	70 000	70 000	60 000	60 000	59 000
Provisions			5 281	5 869							
<b>Total current liabilities</b>		<b>135 950</b>	<b>93 955</b>	<b>95 679</b>	<b>73 500</b>	<b>73 500</b>	<b>73 500</b>	<b>73 500</b>	<b>89 000</b>	<b>91 000</b>	<b>95 000</b>
<b>Non current liabilities</b>											
Borrowing			5	5							
Provisions											
<b>Total non current liabilities</b>		<b></b>	<b>5</b>	<b>5</b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>
<b>TOTAL LIABILITIES</b>		<b>135 950</b>	<b>93 960</b>	<b>95 685</b>	<b>73 500</b>	<b>73 500</b>	<b>73 500</b>	<b>73 500</b>	<b>89 000</b>	<b>91 000</b>	<b>95 000</b>
<b>NET ASSETS</b>	5	<b>1 557 804</b>	<b>1 796 736</b>	<b>1 981 466</b>	<b>2 828 631</b>	<b>2 723 341</b>	<b>2 723 341</b>	<b>2 723 341</b>	<b>3 184 829</b>	<b>3 664 062</b>	<b>4 105 238</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		1 557 804	1 796 736	1 981 466	2 828 631	2 723 341	2 723 341	2 723 341	3 184 829	3 664 062	4 105 238
Reserves	4										
Minorities' interests											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>1 557 804</b>	<b>1 796 736</b>	<b>1 981 466</b>	<b>2 828 631</b>	<b>2 723 341</b>	<b>2 723 341</b>	<b>2 723 341</b>	<b>3 184 829</b>	<b>3 664 062</b>	<b>4 105 238</b>

## References

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

DC26 Zululand - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges									-	-	-
Service charges				36 057					26 918	30 069	31 663
Other revenue					23 807	23 807	23 807	23 807	63 808	59 382	48 179
Government - operating	1	595 667	857 071	306 610	312 569	312 569	312 569	312 569	336 761	356 333	390 144
Government - capital	1			366 430	336 994	329 994	329 994	329 994	497 438	457 695	364 699
Interest		13 253	11 829	6 980	8 581	2 581	2 581	2 581	1 000	1 055	1 111
Dividends									-	-	-
<b>Payments</b>											
Suppliers and employees		(401 108)	(423 465)	(494 354)	(427 900)	(411 231)	(411 231)	(411 231)	(401 327)	(421 745)	(382 479)
Finance charges		(253)	(253)		(11)	-	-	-	-	-	-
Transfers and Grants	1			(1 829)	(1 981)	(1 981)	(1 981)	(1 981)	(1 861)	(1 551)	(1 551)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>207 559</b>	<b>245 182</b>	<b>219 894</b>	<b>252 089</b>	<b>255 739</b>	<b>255 739</b>	<b>255 739</b>	<b>522 738</b>	<b>481 238</b>	<b>451 765</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE				23					-	-	-
Decrease (increase) in non-current debtors				884					-	-	-
Decrease (increase) other non-current receivables				-					-	-	-
Increase (decrease) in non-current investments				-					-	-	-
<b>Payments</b>											
Capital assets		(218 332)	(286 059)	(315 852)	(355 007)	(357 487)	(357 487)	(357 487)	(503 386)	(457 695)	(364 699)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(218 332)</b>	<b>(286 059)</b>	<b>(314 945)</b>	<b>(355 007)</b>	<b>(357 487)</b>	<b>(357 487)</b>	<b>(357 487)</b>	<b>(503 386)</b>	<b>(457 695)</b>	<b>(364 699)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits		(3 294)	(123)		(45)	(45)	(45)	(45)	-	-	-
<b>Payments</b>											
Repayment of borrowing									-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 294)</b>	<b>(123)</b>	<b>-</b>	<b>(45)</b>	<b>(45)</b>	<b>(45)</b>	<b>(45)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(14 067)</b>	<b>(41 000)</b>	<b>(95 051)</b>	<b>(102 993)</b>	<b>(101 793)</b>	<b>(101 793)</b>	<b>(101 793)</b>	<b>19 352</b>	<b>23 543</b>	<b>87 066</b>
Cash/cash equivalents at the year begin:	2	144 818	130 551	89 551	181 122	(5 499)	(5 499)	(5 499)	(5 499)	13 853	37 396
Cash/cash equivalents at the year end:	2	130 551	89 551	(5 500)	48 129	(107 292)	(107 292)	(107 292)	13 853	37 396	124 462

**References**

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

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and Investments available</b>											
Cash/cash equivalents at the year end	1	130 551	89 551	(5 500)	48 129	(107 292)	(107 292)	(107 292)	13 853	37 396	124 462
Other current investments > 90 days		0	0	1	151 871	199 522	199 522	199 522	35 000	40 000	45 000
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>130 551</b>	<b>89 551</b>	<b>(5 499)</b>	<b>200 000</b>	<b>92 230</b>	<b>92 230</b>	<b>92 230</b>	<b>48 853</b>	<b>77 396</b>	<b>169 462</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		10 735	13 275	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	43 688	43 688	43 688	43 688	-	-	-
Other working capital requirements	3	82 420	72 181	(20 312)	66 652	66 626	66 626	66 626	10 988	14 928	26 122
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and Investments:</b>		<b>93 155</b>	<b>85 456</b>	<b>(20 312)</b>	<b>110 340</b>	<b>110 314</b>	<b>110 314</b>	<b>110 314</b>	<b>10 988</b>	<b>14 928</b>	<b>26 122</b>
<b>Surplus(shortfall)</b>		<b>37 396</b>	<b>4 095</b>	<b>14 813</b>	<b>89 660</b>	<b>(18 084)</b>	<b>(18 084)</b>	<b>(18 084)</b>	<b>37 865</b>	<b>62 468</b>	<b>143 340</b>

**References**

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

DC26 Zululand - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	1 431 031	5 113	353 442	355 007	357 498	357 488	503 386	457 695	364 899
Infrastructure - Road transport		-	-	2 167	2 167	2 167	2 167	2 173	2 229	2 375
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		1 430 485	-	334 826	334 826	327 826	327 826	495 385	455 466	362 324
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1 430 485	-	336 993	336 993	329 993	329 993	497 538	457 695	364 699
Community		-	-	500	500	500	500	-	-	-
Heritage assets		305	683	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	4 254	15 949	15 949	25 430	25 430	5 848	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		261	176	-	1 585	1 585	1 585	-	-	-
<b>Total Renewal of Existing Assets</b>	2	14 678	11 312	7 137	16 711	16 711	16 711	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		14 678	11 312	7 137	16 711	16 711	16 711	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		14 678	11 312	7 137	16 711	16 711	16 711	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	2 167	2 167	2 167	2 167	2 173	2 229	2 375
Infrastructure - Road transport		-	-	2 167	2 167	2 167	2 167	2 173	2 229	2 375
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		14 678	11 312	7 137	16 711	16 711	16 711	-	-	-
Infrastructure - Sanitation		1 430 485	-	334 826	334 826	327 826	327 826	495 385	455 466	362 324
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1 445 143	11 312	344 130	353 704	346 704	346 704	497 538	457 695	364 699
Community		-	-	500	500	500	500	-	-	-
Heritage assets		305	683	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	4 254	15 949	15 949	25 430	25 430	5 848	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		261	176	-	1 585	1 585	1 585	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	1 445 709	16 425	360 579	371 718	374 199	374 199	503 386	457 695	364 699
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	5	-	-	-	-	-	-	2 173	2 229	2 375
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 025 243	1 675 906	-	2 643 363	2 647 396	2 647 396	3 143 148	3 606 636	3 971 188
Infrastructure - Sanitation		405 222	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1 430 465	1 676 906	-	2 643 363	2 647 396	2 647 396	3 145 321	3 608 864	3 973 563
Community		-	-	-	500	500	-	-	-	-
Heritage assets		305	683	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		61 774	83 231	-	18 014	18 014	-	5 480	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		261	378	384	361	361	361	388	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	1 492 805	1 761 200	384	2 662 237	2 666 270	2 647 756	3 151 189	3 608 864	3 973 563
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>		32 073	30 074	29 701	45 618	45 618	45 618	32 565	34 356	36 177
<b>Repairs and Maintenance by Asset Class</b>	3	18 753	38 259	47 091	58 987	58 987	58 987	34 035	38 253	47 997
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		17 553	32 788	47 091	52 353	52 353	52 353	27 148	29 396	36 627
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		17 553	32 788	47 091	52 353	52 353	52 353	27 148	29 396	36 627
Community		130	-	-	750	750	750	250	265	280
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	1 070	5 471	-	5 884	5 884	5 884	6 637	8 593	9 090
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		50 826	68 333	76 792	104 605	104 605	104 605	66 600	72 609	84 174
<b>Renewal of Existing Assets as % of total capex</b>		1.0%	68.9%	2.0%	4.5%	4.5%	4.5%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		45.8%	37.6%	24.0%	36.6%	36.6%	36.6%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		1.3%	2.2%	2.3%	2.2%	2.2%	2.2%	1.1%	1.1%	1.2%
<b>Renewal and R&amp;M as a % of PPE</b>		2.0%	3.0%	14131.0%	3.0%	3.0%	3.0%	1.0%	1.0%	1.0%

References

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

DC26 Zululand - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		39 000		31 597	30 756	30 756	30 756	30 920	31 250	31 750
Piped water inside yard (but not in dwelling)		34 000	51 000	42 573	46 935	46 935	46 935	49 353	51 653	53 753
Using public tap (at least min.service level)	2	23 000	16 000	27 125	29 510	29 510	29 510	29 811	31 315	32 419
Other water supply (at least min.service level)	4							15 368	15 550	16 518
<i>Minimum Service Level and Above sub-total</i>		96 000	69 000	101 295	107 201	107 201	107 201	125 452	129 768	134 523
Using public tap (< min.service level)	3	29 108		17 853	29 510	29 510	29 510	15 336	15 720	16 020
Other water supply (< min.service level)	4									
No water supply				38 206	34 215	34 215	34 215	32 568	28 086	27 337
<i>Below Minimum Service Level sub-total</i>		29 108	-	56 599	63 725	63 725	63 725	47 934	43 806	39 351
Total number of households	5	125 108	69 000	157 854	170 826	170 826	170 826	173 386	173 574	173 874
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		38 000		30 258	30 265	30 265	30 265	30 420	31 250	31 750
Flush toilet (with septic tank)		1 000		1 364	1 364	1 364	1 364	866	950	970
Chemical toilet										
Pit toilet (ventilated)		40 000	75 000	69 475	80 205	80 205	80 205	89 830	92 130	94 830
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		79 000	75 000	101 097	111 834	111 834	111 834	121 616	124 330	127 550
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		64 000		58 757	48 027	48 027	48 027	36 150	33 850	31 150
<i>Below Minimum Service Level sub-total</i>		64 000	-	58 757	48 027	48 027	48 027	36 150	33 850	31 150
Total number of households	5	143 000	75 000	157 854	157 861	157 861	157 861	157 766	158 180	158 700
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		69 000	69 000	101 295	141 416	141 416	141 416	148 487	155 911	163 707
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)					1 769	1 769	1 769	11 801	12 497	13 184
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)		-	-	-	1 769	1 769	1 769	11 801	12 497	13 184
<b>Highest level of free service provided</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)					848 496	848 496	848 496	880 921	943 485	920 559
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water					5 659	5 659	5 659	5 969	6 548	6 895
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	8	-	-	-	5 659	5 659	5 659	5 969	6 548	6 895

**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 (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service





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

Description	Ref	Vote 1 - COUNCIL	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCE	Vote 4 - PLANNING & WSA	Vote 5 - COMMUNITY DEVELOPMENT	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER DISTRIBUTION	Vote 8 - WATER PURIFICATION	Vote 9 - WASTE WATER	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
<b>R thousand</b>	1																
<b>Revenue By Source</b>																	
Property rates																	-
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue								22 768									22 768
Service charges - refuse revenue								8 900									8 900
Service charges - other																	-
Rental of facilities and equipment				158													158
Interest earned - external investments				1 000													1 000
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue				85 607		8 15	9 208										85 607
Transfers recognised - operational				323 956	840	8 15	9 208										338 511
Gains on disposal of PPE																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	420 721	940	1 818	9 800	31 688	-	-	-	-	-	-	-	-	464 944
<b>Expenditure By Type</b>																	
Employee related costs		8 518	24 807	17 166	17 024	21 423	10 648	33 976	20 019	2 980							149 581
Remuneration of councillors		8 175		3 594													8 175
Debt impairment				3 594													3 594
Depreciation & asset impairment				32 585													32 585
Finance charges																	-
Bulk purchases									79 540	5 328							84 868
Other materials																	-
Contracted services		209	11 752	755	42	532	8 515	25 573									47 383
Transfers and grants						319		1 551									1 861
Other expenditure		25 342	30 517	9 471	4 810	24 516	5 005	25 590	6 793	554							132 659
Loss on disposal of PPE																	-
<b>Total</b>		38 245	67 078	63 001	18 876	46 841	24 188	88 695	106 322	8 842							459 686
<b>Surplus/(Deficit)</b>		(38 245)	(67 078)	356 720	(15 936)	(45 023)	(14 388)	(56 027)	(106 322)	(8 842)							5 948
Transfers recognised - capital					2 197		485 271										487 438
Contributions recognised - capital																	-
Contributed assets																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(38 245)	(67 078)	356 720	(13 739)	(45 023)	(13 903)	(56 027)	(106 322)	(8 842)							503 363

1. Departmental columns to be based on municipal organisation structure



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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			295 101	307 245	295 069	488 988	481 336	481 336	420 721	447 015	479 703
Community and public safety	To promote social development			16 439	17 140	1 521	1 184	1 184	1 184	1 815	-	-
Economic and environmental services	To promote economic development			3 517	4 829	0 510	6 729	6 729	6 729	940	3 189	3 408
Trading services	To facilitate the delivery of sustainable infrastructure and services			299 193	307 177	306 620	35 283	35 746	35 746	41 468	33 410	35 181
Allocations to other priorities			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	<b>614 249</b>	<b>328 930</b>	<b>387 112</b>	<b>532 184</b>	<b>524 995</b>	<b>524 995</b>	<b>464 944</b>	<b>483 615</b>	<b>518 291</b>

References

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

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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			120 216	120 216	126 406	195 654	126 466	186 466	174 553	181 237	190 637	
Community and public safety	To promote social development			42 175	42 175	40 419	59 791	59 603	59 503	46 565	49 089	51 974	
Economic and environmental services	To promote economic development			15 343	15 343	15 769	16 179	16 113	16 113	16 934	17 958	19 081	
Trading services	To facilitate the delivery of sustainable infrastructure and services			221 155	278 040	328 306	242 546	233 417	233 417	220 544	235 231	256 599	
Allocations to other priorities													
<b>Total Expenditure</b>				1	396 889	455 774	521 898	514 170	497 501	497 501	458 996	483 615	518 291

References

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

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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery	A		42 485	65 754	12 668	9 015	14 175	14 175	2 500	-	-
Community and public safety	To promote social development	B		3 973	3 888	1 617	1 500	1 500	1 500	-	-	-
Economic and environmental services	To promote economic development	C		3 789	11 466		2 167	2 167	2 167	2 161	2 229	2 375
Trading services	To facilitate the delivery of sustainable infrastructure and services	D		1 442 295	1 689 245	309 217	342 326	339 646	339 646	458 705	485 492	362 324
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	<b>1 492 545</b>	<b>1 760 359</b>	<b>323 512</b>	<b>355 008</b>	<b>357 488</b>	<b>357 488</b>	<b>503 386</b>	<b>457 695</b>	<b>364 699</b>

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

DC26 Zululand - Supporting Table SA7 Measurable performance objective 7

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Vote 1: FINANCE</b>					11 412 000.00	77 410 000.00	15 410 000.00	54 301 000	54 301 000	72 251 170
Financial Management	To oversee revenue collection To have an effective Auditing Function To complete the budget accurate annual To develop a financial plan Municipal Audit									
<b>Vote 2: CORPORATE SERVICES</b>					54 216 000.00	54 314 000.00	54 314 000.00	54 216 000	54 216 000	452 629 1
Administrative Services	To conduct activities and maintain the Municipality's computer and systems assets to conform to budget and efficiency requirements									
Institutional Transformation & Development	To ensure that municipal buildings are developed and maintained in order to serve communities To comply with Skills Development legislation									
<b>Vote 3: PLANNING</b>					15 170 000.00	15 170 000.00	15 170 000.00	15 170 000	17 051 000	18 051 170
Sub-Function 3: General										
Democracy and Governance	Process 3 by-laws OPMS To promote municipal development planning (including the special allocation strategy) in an environmentally responsible manner To promote effective and efficient District Services									
<b>Vote 4: COMMUNITY SERVICES</b>					53 791 000.00	53 791 000.00	53 721 000.00	53 791 000	41 000 000	51 974 101
Economic, Agriculture and Tourism	To create effective Tourism structures and have effective and innovative arrangements in place To develop and promote Tourism infrastructure Focus on achieving the delivery with regard to local economic development To create B-BBEE awareness and education									
Social Development & Food Security	To strategically plan development and empowerment initiatives for youth and gender To provide early childhood development To promote the development of people living with Disabilities To contribute towards supporting the needs of the elderly within the district To contribute towards addressing the needs of widows and orphans within the district To reduce poverty by implementing Community Development Projects To promote arts and culture Community Participation									
<b>Vote 5: TECHNICAL SERVICES</b>					10 256 000.00	10 256 000.00	10 256 000.00	10 256 000	10 170 100	12 154 115
Infrastructure and Utilities	To provide cost effective water and sanitation (including free basic water and sanitation services) To facilitate water transfer connections through water and sanitation projects implementation To ensure development of airport infrastructure To establish the status quo of roads within the Municipal Area and to take responsibility of the assigned district roads To review and facilitate the District Disaster Management plan									

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s7(3)(a))  
2. Include all State Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities  
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year

DC26 Zululand - Entities measurable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Entity 1 (name of entity)										
Entity 2 (name of entity)										
Entity 3 (name of entity)										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s7(3)(a))  
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.5	1.3	0.2	3.1	1.7	1.7	1.7	1.3	1.8	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.3	0.2	3.1	1.7	1.7	1.7	1.3	1.6	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	1.3	1.0	-	2.7	1.3	1.3	1.3	0.5	0.9	1.8
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	120.8%	11.3%	11.4%	11.4%	11.4%	71.3%	70.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	117.9%	11.3%	11.4%	11.4%	11.4%	71.3%	70.9%	62.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.8%	11.1%	5.7%	5.8%	5.7%	5.7%	5.7%	15.1%	13.5%	10.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				37.0%	37.0%	37.0%	37.0%	30.0%	30.0%	30.0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))				100.0%						
Creditors to Cash and Investments		63.1%	80.6%	-10.2%	145.4%	-65.2%	-65.2%	-65.2%	433.1%	180.4%	47.4%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)				1 635	1 635	1 635	1 635	1 471	1 177	883
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)				3 452	3 452	3 452	3 452	3 275	2 762	3 452
	% Volume (units purchased and generated less units sold)/units purchased and generated				39.0%	39.0%	39.0%	39.0%	29.0%	19.0%	10.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	15.0%	34.4%	37.4%	26.8%	27.1%	27.1%	27.1%	32.2%	32.9%	32.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	15.9%	38.1%	39.2%	27.3%	27.6%	27.6%		33.5%	34.3%	34.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.1%	11.6%	13.7%	11.1%	11.2%	11.2%		7.3%	7.9%	9.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	5.3%	9.1%	8.6%	6.6%	6.7%	6.7%	6.7%	7.0%	7.1%	7.0%
<b>IDP regulation financial viability Indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	3.8	5.5	4.4	85.1	85.1	85.1	212.0	121.5	114.6	115.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	92.1%	135.7%	60.5%	85.7%	85.7%	85.7%	85.7%	210.9%	183.7%	141.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.4	3.4	(0.2)	1.5	(3.5)	(3.5)	(3.5)	0.5	1.2	3.8

References

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







DC26 Zululand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Property rates (rate in the Rand)</b>									
Residential properties	1								
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
and side farmers rebate or exemption									
rebates or exemptions									
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		0-6 kl							
Water usage - Block 2 (c/k)		7-30kl					8	8	
Water usage - Block 3 (c/k)		31-40kl					7	8	8
Water usage - Block 4 (c/k)		>40kl					9	10	10
Other									
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fee (Rands/month)							81	17	93
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other									
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is the target?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
rate tariff - prepaid (c/kwh)									
or - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/fee									
80l bin - once a week									
250l bin - once a week									

1. If properties are not rated or zero rated this must be indicated as such  
 2. Please provide detailed descriptions on Sheet SA13b



DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % Incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		4.40	4.40		4.84	6.84	4.84	7.5%	6.00	6	7
Water: Consumption		100.00	116.09		128.00	128.00	128.00	7.3%	155.00	166.65	179.15
Sanitation		42.00	48.76		53.64	53.64	53.64	7.5%	60.88	66.95	93.47
Refuse removal											
Other											
<b>sub-total</b>		<b>146.40</b>	<b>169.25</b>	<b>-</b>	<b>186.48</b>	<b>186.48</b>	<b>186.48</b>	<b>29.7%</b>	<b>241.88</b>	<b>260.05</b>	<b>279.55</b>
VAT on Services											
<b>Total large household bill:</b>		<b>146.40</b>	<b>169.25</b>	<b>-</b>	<b>186.48</b>	<b>186.48</b>	<b>186.48</b>	<b>29.7%</b>	<b>241.88</b>	<b>260.05</b>	<b>279.55</b>
<b>% Increase/decrease</b>			<b>15.6%</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29.7%</b>	<b>7.5%</b>	<b>7.5%</b>	<b>7.5%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		4.40	4.40		4.40	4.40	4.40	7.5%	6.00	6.45	8.93
Water: Consumption		109.52	116.09		128.00	128.00	129.00	7.5%	155.00	166.65	179.15
Sanitation		48.00	48.76		53.64	53.64	53.64	7.5%	60.88	66.95	93.47
Refuse removal											
Other											
<b>sub-total</b>		<b>161.92</b>	<b>169.25</b>	<b>-</b>	<b>186.04</b>	<b>186.04</b>	<b>186.04</b>	<b>30.0%</b>	<b>241.88</b>	<b>260.05</b>	<b>279.55</b>
VAT on Services											
<b>Total small household bill:</b>		<b>161.92</b>	<b>169.25</b>	<b>-</b>	<b>186.04</b>	<b>186.04</b>	<b>186.04</b>	<b>30.0%</b>	<b>241.88</b>	<b>260.05</b>	<b>279.55</b>
<b>% Increase/decrease</b>			<b>4.3%</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30.0%</b>	<b>7.5%</b>	<b>7.5%</b>	<b>7.5%</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
<b>sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VAT on Services											
<b>Total small household bill:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Increase/decrease</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

DC26 Zululand - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		170 022	89 551	-	147 630	39 860	39 860	35 000	40 000	45 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	<b>1</b>	<b>170 022</b>	<b>89 551</b>	<b>-</b>	<b>147 630</b>	<b>39 860</b>	<b>39 860</b>	<b>35 000</b>	<b>40 000</b>	<b>45 000</b>
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>		<b>170 022</b>	<b>89 551</b>	<b>-</b>	<b>147 630</b>	<b>39 860</b>	<b>39 860</b>	<b>35 000</b>	<b>40 000</b>	<b>45 000</b>

References

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

DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & Investment ID	Ref	Period of investment	Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs/Months							
<b>Parent municipality</b>									
Zululand District Municipality		Months	Call Deposit	No	Variable	6	0	0	32 Days
Municipality sub-total									
<b>Entities</b>									
Entities sub-total									
<b>TOTAL INVESTMENTS AND INTEREST</b>	1								

Reference

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

DC26 Zululand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		1 255								
Local registered stock										
Instalment Credit										
Financial Leases		107								
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	1 362	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	1 362	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

References

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



DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		237 820	274 579	297 733	305 590	305 590	305 590	334 696	355 933	364 006
Local Government Equitable Share		234 326	258 854	276 930	297 420	297 420	297 420	322 796	346 723	346 723
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		1 000	1 000	890	934	934	934	940	960	1 033
Water Services Operating Subsidy			8 268	15 721	3 500	3 500	3 500	6 000	7 000	15 000
EPWP Incentive		1 244	5 207	2 942	2 486	2 486	2 486	3 500	-	-
Water Services Operating Subsidy										
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		4 004	1 928	1 639	6 979	6 979	6 979	2 065	400	-
Corridor Development					5 000	5 000	5 000	-	-	-
Art centre Subsidies (Indonsa Grant)		1 487	1 661	1 639	1 729	1 729	1 729	1 815	-	-
Shared services		2 517	365		250	250	250	250	400	-
Other transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	241 824	276 505	299 372	312 569	312 569	312 569	336 761	356 333	364 006
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		284 077	341 863	355 922	336 994	329 994	329 994	497 538	457 695	364 699
Municipal Infrastructure Grant (MIG)		227 100	275 487	251 545	221 622	221 622	221 622	221 359	230 695	244 691
Regional Bulk Infrastructure		56 977	64 600	55 341	74 000	67 000	67 000	195 000	170 000	16 000
Rural Roads Assets Management Grants			1 776	1 866	2 167	2 167	2 167	2 173	2 229	2 375
Municipal Water Infrastructure Grant				37 170	39 205	39 205	39 205	79 006	54 771	301 833
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		-	-	-	-	463	463	-	-	-
Upgrading of airport		14 730	9 044							
Tourism Hub		14 050								
Infrastructure Sport Facilities		2 810	1 340							
ICIP						453	463			
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	284 077	341 863	355 922	336 994	330 457	330 457	497 538	457 695	364 699
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		525 901	618 368	655 294	649 563	643 026	643 026	834 299	814 028	728 705

References

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

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>237 820</b>	<b>274 579</b>	<b>297 733</b>	<b>305 590</b>	<b>305 590</b>	<b>305 590</b>	<b>334 696</b>	<b>355 933</b>	<b>364 006</b>
Local Government Equitable Share		234 326	258 854	276 930	297 420	297 420	297 420	322 706	346 723	346 723
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		1 000	1 000	890	934	934	934	940	960	1 033
Water Services Operating Subsidy			2 268	15 721	3 500	3 500	3 500	6 000	7 000	15 000
EPWP Incentive		1 244	5 207	2 942	2 435	2 486	2 486	3 800	-	-
Water Services Operating Subsidy										
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		<b>4 004</b>	<b>1 926</b>	<b>1 639</b>	<b>6 979</b>	<b>6 979</b>	<b>6 979</b>	<b>1 815</b>	<b>-</b>	<b>-</b>
Corridor Development		1 487	1 561		5 000	5 000	5 000	-	-	-
Art centre Subsidies (Indonsa Grant)		2 517	365	1 639	1 729	1 729	1 729	1 815	-	-
Shared services					250	250	250	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>241 824</b>	<b>276 505</b>	<b>299 372</b>	<b>312 569</b>	<b>312 569</b>	<b>312 569</b>	<b>336 511</b>	<b>355 933</b>	<b>364 006</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>284 077</b>	<b>358 363</b>	<b>355 922</b>	<b>336 994</b>	<b>329 994</b>	<b>329 994</b>	<b>497 538</b>	<b>457 695</b>	<b>364 699</b>
Municipal Infrastructure Grant (MIG)		227 100	275 487	281 545	221 622	221 622	221 622	221 359	230 695	244 691
Regional Bulk Infrastructure		56 977	81 100	55 341	74 000	67 000	67 000	195 000	170 000	16 000
Rural Roads Assets Management Grants			1 776	1 866	2 167	2 167	2 167	2 173	2 229	2 375
Municipal Water Infrastructure Grant				37 170	39 205	39 205	39 205	79 006	54 771	101 633
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>463</b>	<b>463</b>	<b>-</b>	<b>-</b>	<b>-</b>
ACIP						463	463			
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		<b>284 077</b>	<b>358 363</b>	<b>355 922</b>	<b>336 994</b>	<b>330 457</b>	<b>330 457</b>	<b>497 538</b>	<b>457 695</b>	<b>364 699</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>525 901</b>	<b>634 868</b>	<b>655 294</b>	<b>649 563</b>	<b>643 026</b>	<b>643 026</b>	<b>834 049</b>	<b>813 628</b>	<b>728 705</b>

References

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

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		569 632	286 874	304 707	305 590	306 053	306 053	334 696	355 933	364 006
Conditions met - transferred to revenue		569 632	288 874	304 707	305 590	306 053	306 053	334 696	355 933	364 006
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		11 439								
Current year receipts		5 175	1 926	1 903	6 979	6 979	6 979	1 815	-	-
Conditions met - transferred to revenue		16 614	1 926	1 903	6 979	6 979	6 979	1 815	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>586 246</b>	<b>290 800</b>	<b>306 610</b>	<b>312 569</b>	<b>313 032</b>	<b>313 032</b>	<b>336 511</b>	<b>355 933</b>	<b>364 006</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		1 429 507	1 745 722	295 892	336 994	329 994	329 994	497 538	457 695	364 699
Conditions met - transferred to revenue		1 429 507	1 745 722	295 892	336 994	329 994	329 994	497 538	457 695	364 699
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		50 250	10 383	13 810						
Conditions met - transferred to revenue		50 250	10 383	13 810	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		<b>1 479 757</b>	<b>1 756 105</b>	<b>309 702</b>	<b>336 994</b>	<b>329 994</b>	<b>329 994</b>	<b>497 538</b>	<b>457 695</b>	<b>364 699</b>
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>2 066 003</b>	<b>2 046 905</b>	<b>616 312</b>	<b>649 563</b>	<b>643 026</b>	<b>643 026</b>	<b>834 049</b>	<b>813 628</b>	<b>728 705</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

References

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

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b>											
WSP Grant - Abaqulusi	1	681	1 042	1 508	1 551	1 551	1 551	1 551	1 551	1 551	1 551
Tourism Grant											
Abaqulusi Municipality		50		50	50	50	50	50	50		
Edumbe Municipality				50	50	50	50	50	50		
Nongoma Municipality		50		50	50	50	50	50	50		
Pongola Municipality		50		50	50	50	50	50	50		
Ulundi Municipality		50		50	50	50	50	50	50		
Route R66		50		60	60	60	60	60	60		
Battlefields Route		50		60	60	60	60	60	60		
Zululand Birding Route				60	60	60	60	60	60		
<b>Total Cash Transfers To Municipalities:</b>		<b>981</b>	<b>1 042</b>	<b>1 829</b>	<b>1 981</b>	<b>1 981</b>	<b>1 981</b>	<b>1 981</b>	<b>1 861</b>	<b>1 551</b>	<b>1 551</b>
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
WSP Grant - Abaqulusi	2										
<b>Total Cash Transfers To Entities/Ems'</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Transfers to other Organs of State</b>											
WSP Grant - Abaqulusi	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Transfers to Organisations</b>											
WSP Grant - Abaqulusi	4										
<b>Total Cash Transfers To Organisations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Transfers to Groups of Individuals</b>											
WSP Grant - Abaqulusi	5										
<b>Total Cash Transfers To Groups Of Individuals:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	<b>6</b>	<b>981</b>	<b>1 042</b>	<b>1 829</b>	<b>1 981</b>	<b>1 981</b>	<b>1 981</b>	<b>1 981</b>	<b>1 861</b>	<b>1 551</b>	<b>1 551</b>
<b>Non-Cash Transfers to other municipalities</b>											
Insert description	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
WSP Grant - Abaqulusi	2										
<b>Total Non-Cash Transfers To Entities/Ems'</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Cash Transfers to other Organs of State</b>											
WSP Grant - Abaqulusi	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Cash Grants to Organisations</b>											
WSP Grant - Abaqulusi	4										
<b>Total Non-Cash Grants To Organisations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Groups of Individuals</b>											
WSP Grant - Abaqulusi	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	<b>6</b>	<b>981</b>	<b>1 042</b>	<b>1 829</b>	<b>1 981</b>	<b>1 981</b>	<b>1 981</b>	<b>1 981</b>	<b>1 861</b>	<b>1 551</b>	<b>1 551</b>

References

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

DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year '16/17	Budget Year '17/18
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Branches plus Other)</b>										
Basic Salaries and Wages		3 527	3 949	3 360	4 086	4 056	4 056	4 031	4 288	4 396
Pension and UIF Contributions		262	349	344	363	363	363	371	355	447
Medical Aid Contributions			44	47	63	63	63	82	67	79
Motor Vehicle Allowance			1 248		1 443	1 443	1 443	1 389	1 460	1 588
Cellphone Allowance			496	407	537	537	537	292	311	352
Housing Allowances										
Other benefits and allowances		1 585		1 369						
<b>Sub Total - Councillors</b>		<b>5 674</b>	<b>6 054</b>	<b>6 191</b>	<b>6 487</b>	<b>6 487</b>	<b>6 487</b>	<b>6 175</b>	<b>6 570</b>	<b>7 438</b>
% Increase	4		6.7%	2.3%	4.5%	-	-	(4.8%)	6.4%	13.2%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 142	2 031	2 340	2 304	2 504	2 504	2 476	2 619	2 721
Pension and UIF Contributions		751	217	244	304	304	304	62	85	83
Medical Aid Contributions					197	197	197	144	152	161
Overtime										
Performance Bonus			646	909						
Motor Vehicle Allowance			3 423	4 111	1 209	1 400	1 490	1 508	1 596	1 607
Cellphone Allowance					44	44	44	44	47	50
Housing Allowances										
Other benefits and allowances		3 500			852	852	852	3 147	3 329	3 522
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 792</b>	<b>6 323</b>	<b>7 204</b>	<b>5 672</b>	<b>5 892</b>	<b>5 672</b>	<b>7 581</b>	<b>7 808</b>	<b>8 262</b>
% Increase	4		(6.5%)	13.9%	(18.2%)	-	-	25.3%	5.8%	5.8%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		63 386	80 040	85 611	94 172	94 172	94 172	100 315	107 390	114 569
Pension and UIF Contributions		13 118	12 384	15 928	20 497	20 497	20 497	14 075	14 975	15 630
Medical Aid Contributions			4 986		8 031	8 031	8 031	7 238	7 076	8 211
Overtime		5 188	4 828	6 230						
Performance Bonus										
Motor Vehicle Allowance		2 087	6 706	7 048	5 221	5 321	5 221	5 424	5 751	6 163
Cellphone Allowance					407	456	466	511	542	578
Housing Allowances		563	611	662	631	561	631	830	865	947
Other benefits and allowances		3 101	4 141	3 609	5 375	5 175	5 375	13 269	14 042	14 940
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Municipal Staff</b>		<b>85 463</b>	<b>113 005</b>	<b>121 367</b>	<b>132 765</b>	<b>132 765</b>	<b>132 765</b>	<b>142 183</b>	<b>151 313</b>	<b>161 428</b>
% Increase	4		32.2%	7.4%	8.4%	-	-	7.1%	6.4%	6.7%
<b>Total Parent Municipality</b>		<b>97 929</b>	<b>125 382</b>	<b>134 762</b>	<b>145 124</b>	<b>145 124</b>	<b>145 124</b>	<b>155 796</b>	<b>165 692</b>	<b>177 128</b>
% Increase			28.0%	7.5%	7.7%	-	-	7.3%	6.4%	6.9%
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>										
% Increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Entities</b>										
% Increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Staff of Entities</b>										
% Increase	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>97 929</b>	<b>125 382</b>	<b>134 762</b>	<b>145 124</b>	<b>145 124</b>	<b>145 124</b>	<b>155 796</b>	<b>165 692</b>	<b>177 128</b>
% Increase	4		28.0%	7.5%	7.7%	-	-	7.3%	6.4%	6.9%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>92 285</b>	<b>119 326</b>	<b>129 570</b>	<b>138 657</b>	<b>138 657</b>	<b>138 657</b>	<b>149 581</b>	<b>157 122</b>	<b>167 610</b>

Notes:

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s104 of MFMA achieved
2. eSf of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. BA, CB, DC, EC, FC, GD, HD, ID
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		446 772		161 628			608 400
Chief Whip								-
Executive Mayor			485 623	72 843	196 818			755 284
Deputy Executive Mayor			264 759	13 680	87 975			366 414
Executive Committee			1 419 112	253 907	611 323			2 284 342
Total for all other councillors			1 414 279	112 884	633 851			2 161 015
<b>Total Councillors</b>	8	-	<b>4 030 545</b>	<b>453 314</b>	<b>1 691 596</b>			<b>6 175 455</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			571 320	72 070	794 709			1 438 100
Chief Finance Officer			380 880	62 548	745 553			1 188 981
Deputy City Manager - Planning			380 880	32 329	760 788			1 173 997
Deputy City Manager - Procurement & Infrastructure			380 880	47 565	779 832			1 208 277
Deputy City Manager - Health, Safety & Social Issues			380 880	56 268	772 214			1 209 362
Deputy City Manager - Corporate & Human Resources			380 880	19 132	762 518			1 162 529
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	<b>2 475 720</b>	<b>289 911</b>	<b>4 615 614</b>	-		<b>7 381 246</b>
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	8,10	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	<b>6 506 265</b>	<b>743 226</b>	<b>6 307 210</b>	-		<b>13 556 701</b>

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		35			35		35	35		35
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	6		6	6		6	6		6
Other Managers	7									
Professionals		785	608	170	833	617	216	850	446	404
Finance		62	46	16	66	52	14	51	43	8
Spatial/town planning		17	8	9	19	10	9	22	13	9
Information Technology										
Roads										
Electricity										
Water		534	419	115	370	222	148	601	230	371
Sanitation		21	21		18	8	10	22	21	1
Refuse										
Other		151	114	30	360	325	35	154	139	15
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>826</b>	<b>608</b>	<b>176</b>	<b>874</b>	<b>617</b>	<b>257</b>	<b>891</b>	<b>446</b>	<b>445</b>
<b>% Increase</b>					<b>5.8%</b>	<b>1.5%</b>	<b>46.0%</b>	<b>1.9%</b>	<b>(27.7%)</b>	<b>73.2%</b>
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

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

DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
	<b>Revenue By Source</b>																	
	Property rates		1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	22 768	24 021	25 294
	Property rates - penalties & collection charges		742	742	742	742	742	742	742	742	742	742	742	742	742	8 900	9 390	9 887
	Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Service charges - other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment		13	13	13	13	13	13	13	13	13	13	13	13	158	174	191	
	Interest earned - external investments		83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 055	1 111	
	Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - operational		28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	336 761	356 333	390 144	
	Other revenue		7 946	7 946	7 946	7 946	7 946	7 946	7 946	7 946	7 946	7 946	7 946	7 946	95 357	92 643	91 664	
	Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>38 725</b>	<b>464 944</b>	<b>483 615</b>	<b>518 291</b>	
	<b>Expenditure By Type</b>																	
	Employee related costs		12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	149 581	159 122	169 680	
	Remuneration of councillors		515	515	515	515	515	515	515	515	515	515	515	515	6 175	6 570	7 438	
	Debt Impairment		300	300	300	300	300	300	300	300	300	300	300	300	3 594	3 806	4 015	
	Depreciation & asset impairment		2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	32 565	34 356	36 177	
	Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bulk purchases		7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	84 868	89 536	94 281	
	Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services		3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	47 383	52 217	62 644	
	Transfers and grants		155	155	155	155	155	155	155	155	155	155	155	155	1 861	1 551	1 551	
	Other expenditure		11 081	11 081	11 081	11 081	11 081	11 081	11 081	11 081	11 081	11 081	11 081	11 081	132 969	136 456	142 495	
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Expenditure</b>		<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>458 996</b>	<b>483 615</b>	<b>518 291</b>	
	<b>Surplus/(Deficit)</b>		<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>5 948</b>	<b>0</b>	<b>0</b>	
	Transfers recognised - capital		41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	497 438	457 695	364 689	
	Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>503 386</b>	<b>457 695</b>	<b>364 689</b>	
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Surplus/(Deficit)</b>		<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>41 928</b>	<b>503 386</b>	<b>457 695</b>	<b>364 689</b>	
	<b>References</b>		<b>1</b>															

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



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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>Revenue by Vote</b>																	
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE		35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	442 244	467 078		
Vote 4 - PLANNING & WSA		259	259	259	259	259	259	259	259	259	259	259	259	3 189	3 408		
Vote 5 - COMMUNITY DEVELOPMENT		151	151	151	151	151	151	151	151	151	151	151	151	1 815	-		
Vote 6 - TECHNICAL SERVICES		42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	42 089	453 080	367 393		
Vote 7 - WATER DISTRIBUTION		2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	33 410	35 181		
Vote 8 - WATER PURIFICATION																	
Vote 9 - WASTE WATER																	
Vote 10 - [NAME OF VOTE 10]														8 849	9 931		
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Total Revenue by Vote</b>		<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>80 199</b>	<b>941 310</b>	<b>882 900</b>		
<b>Expenditure by Vote (to be appropriated)</b>																	
Vote 1 - COUNCIL		4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	48 021	49 548		
Vote 2 - CORPORATE SERVICES		5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	65 043	68 857		
Vote 3 - FINANCE		5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	64 388	68 274		
Vote 4 - PLANNING & WSA		1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	17 934	19 081		
Vote 5 - COMMUNITY DEVELOPMENT		3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 565	51 974		
Vote 6 - TECHNICAL SERVICES		1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	1 890	22 878	26 256		
Vote 7 - WATER DISTRIBUTION		8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	82 895	87 184		
Vote 8 - WATER PURIFICATION		8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	112 405	118 777		
Vote 9 - WASTE WATER		737	737	737	737	737	737	737	737	737	737	737	737	9 386	9 931		
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Total Expenditure by Vote</b>		<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>38 250</b>	<b>483 615</b>	<b>518 281</b>		
<b>Surplus/(Deficit) before assoc.</b>		<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>457 695</b>	<b>364 699</b>		
Taxation																	
Attributable to minorities																	
Share of surplus/ (deficit) of associate																	
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>41 949</b>	<b>457 695</b>	<b>364 699</b>		

References

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

LC26 Zululand - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

K.thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework				
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18		
	<b>Revenue - Standard</b>		35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	420 721	475 655	467 078
	Governance and administration		35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	35 060	-	-	-
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety		151	151	151	151	151	151	151	151	151	151	151	151	151	151	1 815	1 815	-
	Community and social services		151	151	151	151	151	151	151	151	151	151	151	151	151	151	1 815	1 815	-
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		259	259	259	259	259	259	259	259	259	259	259	259	259	259	3 113	3 169	3 408
	Planning and development		259	259	259	259	259	259	259	259	259	259	259	259	259	259	3 113	3 169	3 408
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services		44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	536 733	462 466	412 505
	Electricity		44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	44 728	-	-	-
	Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Revenue - Standard</b>		80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	80 199	962 362	941 310	882 990
	<b>Expenditure - Standard</b>		14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	174 953	181 337	190 637
	Governance and administration		4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	49 241	49 548	50 878
	Executive and council		4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	49 241	49 548	50 878
	Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety		3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 565	49 068	51 974
	Community and social services		3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 565	49 068	51 974
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	16 934	17 958	19 081
	Planning and development		1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	16 934	17 958	19 081
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services		18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	226 544	235 231	256 599
	Electricity		17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	-	-	-
	Water		737	737	737	737	737	737	737	737	737	737	737	737	737	737	211 695	225 845	246 669
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 849	9 386	9 931
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Expenditure - Standard</b>		38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	459 996	483 615	518 291
	<b>Surplus/(Deficit) before assoc.</b>		41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	503 366	457 695	364 699
	Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Surplus/(Deficit)</b>		41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	503 366	457 695	364 699
	<b>References</b>		1																

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

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>Multi-year expenditure to be appropriated</b>	1																
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE																	
Vote 4 - PLANNING & WSA																	
Vote 5 - COMMUNITY DEVELOPMENT																	
Vote 6 - TECHNICAL SERVICES																	
Vote 7 - WATER DISTRIBUTION																	
Vote 8 - WATER PURIFICATION																	
Vote 9 - WASTE WATER																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Capital multi-year expenditure sub-total</b>	2																
<b>Single-year expenditure to be appropriated</b>																	
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE																	
Vote 4 - PLANNING & WSA																	
Vote 5 - COMMUNITY DEVELOPMENT																	
Vote 6 - TECHNICAL SERVICES																	
Vote 7 - WATER DISTRIBUTION																	
Vote 8 - WATER PURIFICATION																	
Vote 9 - WASTE WATER																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
<b>Capital single-year expenditure sub-total</b>	2																
<b>Total Capital Expenditure</b>	2	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	457 685	457 685	364 659

**References**

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



DC26 Zululand - Supporting Table SA.30 Budgeted monthly cash flow

R thousand	Budget Year 2018/16												Medium Term Revenue and Expenditure Framework		
													Budget Year 2018/16	Budget Year +1 2018/17	Budget Year +2 2017/18
	July	August	Sept.	October	November	December	January	February	March	April	May	June			
<b>Cash Receipts By Source</b>															
Property rates															
Property rates - penalties & collection charges															
Service charges - electricity revenue	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	19 353	21 619	22 764
Service charges - water revenue	630	630	630	630	630	630	630	630	630	630	630	630	7 565	8 451	8 899
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13	13	13	13	13	13	13	13	13	13	13	13	158	174	191
Interest earned - external investments	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 055	1 111
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	336 751	355 333	390 144
Other revenue	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	53 530	59 225	47 985
<b>Cash Receipts by Source</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>35 686</b>	<b>428 488</b>	<b>446 839</b>	<b>471 097</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	457 438	457 565	364 598
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 140</b>	<b>77 390</b>	<b>925 926</b>	<b>904 534</b>	<b>835 796</b>
<b>Cash Payments by Type</b>															
Employee related costs	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	149 881	159 127	169 890
Remuneration of councillors	463	463	463	463	463	463	463	463	463	463	463	463	6 175	6 570	7 438
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	29 669	31 418	3 315
Bulk purchases - Water & Sewer	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	49 308	52 217	5 509
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	42 845	49 606	68 282
Transfers and grants - other municipalities	155	155	155	155	155	155	155	155	155	155	155	155	1 861	1 351	1 551
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditures	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	123 950	122 810	128 245
<b>Cash Payments by Type</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>32 924</b>	<b>41 021</b>	<b>403 186</b>	<b>423 296</b>	<b>394 030</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	37 754	503 366	457 695	364 839
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>70 678</b>	<b>129 113</b>	<b>906 574</b>	<b>880 991</b>	<b>748 729</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>6 461</b>	<b>(61 724)</b>	<b>19 352</b>	<b>23 543</b>	<b>87 066</b>
Cash/cash equivalents at the monthly/year begin:	(5 499)	962	7 424	13 985	20 347	26 808	33 270	39 731	46 192	52 654	59 115	65 577	(5 499)	13 963	37 396
Cash/cash equivalents at the monthly/year end:	982	7 424	13 985	20 347	26 808	33 270	39 731	46 192	52 654	59 115	65 577	13 963	13 963	37 396	124 462



DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
WSSA	Yrs	1	Management operation & maintenance of water and waste	2015/06/31	42 000
Ngcengelele Shwafwa	Yrs	3	Supply and Delivery of PPE	2016/06/31	2 000
Rhacchem	Yrs	3	Supply and Delivery of chemicals	31 March 2017	14 000
TMS Properties	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 February 2016	17 000
Zibula Ngethokazi	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 February 2016	13 000
Aqua Transport	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 February 2016	57 000
Water & Sanitation Roster - ZDM 1109/2012 Various Cont	Yrs	3	Emergency Water and Sanitation Services	31 December 2015	65 000
Zululand Water - ZDM 735/2010	Yrs	3	Purchase of Plumbing Tools		
DPI Plastics - ZDM 963/2012 - Siya Mbambo	Yrs	3	The Supply of Hand Pumps Parts and Spares	30 April 2015	-
Sanitation Building Contractors Roster - ZDM 1424/2013	Yrs	3	Roster of Building Contractors for Sanitation Services	30 June 2017	160 000

References

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

DC28 Zuluiland - Supporting Table SA33 Contracts having future budgetary implications

Ref	Description	Preceding Years	Current Yr 2018/19	Budget Yr 2018/19	2018/19 Medium Term Revenue & Expenditure Framework	Budget Year 2018/19	Budget Year 2019/20	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
1,3		Total	Original Budget	497 438	497 438	497 438	497 438	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
2	Parent Municipality: Revenue Obligation By Contract														
	MIG	261 545	231 223	231 229	230 038	244 991									1 179 812
	DWA	53 341	74 099	185 000	179 096	18 000									510 341
	MW&E	37 100	39 203	79 008	54 771	191 633									
	Rural Road Asset Management Grant	1 863	2 167	2 172	2 225	2 375									10 810
	Total Operating Revenue Implication	353 652	336 594	497 438	497 438	364 039									2 072 678
2	Expenditure Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
	Total Operating Expenditure Implication														
2	Capital Expenditure Obligation By Contract														
	Sanitation	61 255	58 407	59 205	59 205	59 205									235 951
	Roadworks	28 153	42 182	43 201	43 201	43 201									161 260
	Municipal RWSS	33 322	53 393	53 393	18 503										
	Urban RWSS	18 460	21 817	55 052	18 708										
	Municipal RWSS Pn J	3 000	16 455	16 455	17 436										
	Surge Emergency (Mk-2) (Mk-2) (Mk-2)	2 700	264	264	263										
	Small East	19 000	10 013	3 452	3 829										
	Small Centre	12 000	4 839	3 213	3 693										
	Small West	32 235	28 226	8 418	8 210										
	Rhamsi	4 751	2 402	1 605	1 025										
	Coventry (Feynsh)	3 000	2 128	3 213	6 091										
	ekomsh	32 650	11 024	24 054	23 807										
	Immediate start sludge schemes	25 155	22 162	8 251	7 843										
	MIG	1 528	2 167	2 173	2 229	244 991									
	INFRASTRUCTURE SPORT FACILITIES	1 803	2 167	2 173	2 229	2 375									
	Rural Road Asset Management Grant	37 170	39 205	79 008	54 771	101 633									
	Municipal Water Infrastructure Grant														
	ACIP GRANT	240													
	INFRASTRUCTURE MANAGEMENT UNIT														
	MUNICIPAL WATER	6 928	35 000	138 000	170 000	18 000									
	USUTRU	46 875	38 300	57 000											
	Supporting Station														
	Total Capital Expenditure Implication	350 031	338 984	497 438	497 438	364 689									2 015 957
	Total Parent Expenditure Implication	350 031	336 594	497 438	497 438	364 039									2 015 957
2	Entities: Revenue Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
	Total Operating Revenue Implication														
2	Expenditure Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
	Total Operating Expenditure Implication														
2	Capital Expenditure Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
	Total Capital Expenditure Implication														
	Total Entity Expenditure Implication														

1. Total Implication for all preceding years to be summed and total stated in 'Preceding Years' column.  
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s.3).



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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1 430 465	-	336 993	336 993	329 993	329 993	487 536	457 695	364 699
Infrastructure - Road transport		-	-	2 167	2 167	2 167	2 167	2 173	2 229	2 375
Roads, Pavements & Bridges		-	-	2 167	2 167	2 167	2 167	2 173	2 229	2 375
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retriculation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retriculation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		1 430 465	-	334 826	334 826	327 826	327 826	495 365	455 466	362 324
Retriculation		1 430 465	-	334 826	334 826	327 826	327 826	495 365	455 466	362 324
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	500	500	500	500	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	500	500	500	500	-	-	-
<b>Heritage assets</b>		305	683	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		305	683	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	4 254	15 948	15 949	25 430	25 430	5 848	-	-
General vehicles		-	3 386	10 300	10 300	14 460	14 460	1 200	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	620	1 049	1 049	1 049	1 049	1 990	-	-
Furniture and other office equipment		-	221	500	500	500	500	688	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	600	600	600	600	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	27	3 500	3 500	8 821	8 821	2 000	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		261	176	-	1 565	1 565	1 565	-	-	-
Computers - software & programming		261	176	-	1 565	1 565	1 565	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	1 431 031	5 113	353 442	355 007	357 488	357 488	503 386	457 695	364 639
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

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

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14 678	11 312	7 137	16 711	16 711	16 711	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retention		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		14 678	11 312	7 137	16 711	16 711	16 711	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		14 678	11 312	7 137	16 711	16 711	16 711	-	-	-
Retention		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retention		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing	7	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangible</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	14 678	11 312	7 137	16 711	16 711	16 711	-	-	-
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conceivancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		1.0%	1.3%	2.0%	4.6%	4.6%	4.6%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprec<sup>10</sup></b>		46.8%	37.8%	24.0%	36.0%	36.0%	36.0%	0.0%	0.0%	0.0%

**Footnotes:**

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

check balance -46 836 100 -1 743 934 063 37 226 524 16 710 200 16 711 200 16 711 200

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17 880	32 763	47 091	52 353	52 353	52 353	27 148	29 386	38 627
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Redistribution		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		17 533	32 763	47 091	52 353	52 353	52 353	27 148	29 386	38 627
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reduction		17 533	32 763	47 091	52 353	52 353	52 353	27 148	29 386	38 627
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reduction		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		138	-	-	750	750	750	250	300	298
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment projects</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 070	5 471	-	5 034	5 034	5 034	6 837	8 413	9 660
General vehicles		-	-	-	3 212	3 212	3 212	5 500	5 827	6 147
Specialised vehicles		-	-	-	-	-	-	-	-	-
Fleet & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		74	150	-	223	223	223	50	53	15
Furniture and other office equipment		38	13	-	141	141	141	62	66	75
Automobiles		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Chic Land and Building <sup>(1)</sup>		-	-	-	-	-	-	-	-	-
Other Buildings		900	2 338	-	2 137	2 137	2 137	1 025	2 548	2 817
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	2 901	-	171	171	171	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
Land sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Land sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (for sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		18 738	38 239	47 091	58 037	58 037	58 037	34 638	38 289	47 877
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>RAM as % of PPE</b>		1.3%	2.2%	2.3%	2.2%	2.2%	2.2%	1.1%	1.1%	1.2%
<b>RAM as % Operating Expenditure</b>		4.7%	8.4%	9.0%	11.6%	11.6%	11.6%	7.4%	7.9%	8.9%

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

DC26 Zululand - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2016/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/16	Budget Year 2017/17	Budget Year 2017/18
<b>Depreciation by Asset Class (Sub-class)</b>										
<b>Infrastructure</b>		26 270	27 282	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retention		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		26 270	27 282	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retention		26 270	27 282	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retention		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		5 880	2 795	29 791	45 618	45 618	45 618	32 565	34 386	36 177
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abolition		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Other Land and Buildings		-	-	-	-	-	-	-	-	-
Other Land		1 080	-	-	-	-	-	-	-	-
Statues Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		4 792	2 795	29 791	45 618	45 618	45 618	32 565	34 386	36 177
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
Leaf sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Leaf sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	57	-	-	-	-	-	-	-
Computers - software & programming		-	57	-	-	-	-	-	-	-
Other (not sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	32 673	30 674	29 791	45 618	45 618	45 618	32 565	34 386	36 177
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

**Footnotes**

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WFI 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 vehicle/equipment & equipment used by the services generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidy
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

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

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - COUNCIL		-	-	-				
Vote 2 - CORPORATE SERVICES		450	-	-				
Vote 3 - FINANCE		2 050	-	-				
Vote 4 - PLANNING & WSA		2 181	2 229	2 375				
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-				
Vote 6 - TECHNICAL SERVICES		497 365	455 466	362 324				
Vote 7 - WATER DISTRIBUTION		1 300	-	-				
Vote 8 - WATER PURIFICATION		-	-	-				
Vote 9 - WASTE WATER		40	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>503 386</b>	<b>457 695</b>	<b>364 699</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - COUNCIL		49 241	48 021	49 548				
Vote 2 - CORPORATE SERVICES		61 324	55 043	68 857				
Vote 3 - FINANCE		64 388	68 274	72 231				
Vote 4 - PLANNING & WSA		16 934	17 958	19 081				
Vote 5 - COMMUNITY DEVELOPMENT		46 565	49 088	51 974				
Vote 6 - TECHNICAL SERVICES		22 678	26 256	35 441				
Vote 7 - WATER DISTRIBUTION		82 695	87 184	92 452				
Vote 8 - WATER PURIFICATION		106 322	112 405	118 777				
Vote 9 - WASTE WATER		8 849	9 386	9 931				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total future operational costs</b>		<b>458 996</b>	<b>483 615</b>	<b>516 291</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>962 382</b>	<b>941 310</b>	<b>882 990</b>	-	-	-	-

References

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

DC26 Zululand - Supporting Table SA36 Detailed capital budget

Municipal Year/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individuality Approved (Y/N)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcome		2015/16 Medium Term Revenue & Expenditure Framework			Project Information		
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal	
Parent municipality: List of capital projects grouped by Municipal Vote																	
Sanitation		Rural sanitation			No	Infrastructure - Sanitation	Sanitation	all over zululand		65 386	11 091	96 565				Renewal	
Sanitation		RURAL SANITATION SCHEMES			No	Infrastructure - Water	Reduction	all over zululand		26 155	22 162	22 901	23 953			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 14' 43.30" E 27° 14' 4.877" S		21 322	24 801	15 841	16 588			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 25' 13.15" E 27° 59' 46.972" S		18 493	21 193	59 062	59 706			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 51' 24.632" E 27° 48' 59.275" S		18 081	16 101	16 707	17 465			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 45' 34.188" E 27° 29' 2.477" S		2 500	2 44	248	259			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 21' 21.877" E 27° 21' 23.055" S		15 000	10 013	3 465	3 659			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 15' 38.119" E 27° 27' 3.787" S		12 300	4 987	3 713	3 638			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	30° 39' 13.011" E 27° 29' 34.617" S		22 235	26 789	8 415	8 812			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 19' 53.004" E 27° 47' 2.483" S		4 751	2 463	1 465	1 555			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 4' 20.41" E 27° 50' 47.165" S		6 300	2 428	5 817	6 091			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	31° 37' 50.604" E 28° 19' 23.941" S		26 151	23 182	22 801	23 963			Renewal	
Sanitation		WATER DISTRIBUTION			No	Infrastructure - Water	Reduction	30° 42' 46.748" E 27° 59' 1.024" S		23 450	11 624	8 261	7 841	344 891		Renewal	
Sanitation		INFRASTRUCTURE - WATER			No	Infrastructure - Water	Infrastructure - Water			55 205	79 936	124 771	241 431			Renewal	
Sanitation		REGIONAL BULK WATER SCHEMES			No	Infrastructure - Water	Infrastructure - Water			48 413	34 000	138 000	170 000	10 000		Renewal	
Sanitation		REGIONAL BULK WATER SCHEMES			No	Infrastructure - Water	Infrastructure - Water			5 928	13 000	57 000				Renewal	
Parent Capital expenditure																	
Sanitation												485 285	528 463	505 382			
Entity:																	
List of capital projects grouped by Entity																	
Sanitation		Water project A															
Sanitation		Water project B															
Sanitation		Electricity Project 2															
Entity Capital expenditure																	
Sanitation																	
Sanitation																	
Total Capital expenditure																	
Sanitation																	
1. Must reconcile with Budgeted Capital Expenditure																	
2. As per Table SA6																	
3. As per Table SA54																	
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote																	

DC28 Zuliland - Supporting Table SA37 Projects delayed from previous financial years

R thousand	Municipal Voted Capital project	Ref.	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework	
									Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2017/18
	Parent municipality: List all capital projects grouped by Municipal Vote							Year				
	WATER AND SANITATION		Sanitation		Examples	Examples						
			Rudimentary		Infrastructure - Sanitation	Waste Management	all over Zuliland		55 406	55 406	56 253	58 906
			Nkongani PWS (incl Dabulizi)		Infrastructure - Water	Retikulation	all over Zuliland		22 162	22 162	22 501	23 563
			Uxhulu PWS (incl Dabulizi)		Infrastructure - Water	Water purification	31° 14' 43.39" E 28° 14' 4.81" S		25 602	25 602	15 841	16 588
			Mandlakhazi PWS (PA 3)		Infrastructure - Water	Water purification	31° 35' 13.75" E 27° 59' 48.92" S		21 817	21 817	53 052	58 706
			Gurubi Emergency (Whuze/Candover)		Infrastructure - Water	Water purification	31° 31' 24.065" E 27° 45' 58.276" S		16 455	18 455	16 707	17 485
			Sindi East		Infrastructure - Water	Retikulation	31° 55' 34.168" E 27° 29' 3.477" S		244	244	248	258
			Sindi Central		Infrastructure - Water	Transmission & Retikulation	31° 31' 21.977" E 27° 21' 23.165" S		10 013	10 013	3 465	3 629
			Sindi West		Infrastructure - Water	Transmission & Retikulation	31° 15' 39.119" E 27° 22' 5.787" S		4 857	4 857	3 713	3 898
			Xhambi		Infrastructure - Water	Transmission & Retikulation	30° 59' 15.017" E 27° 25' 34.477" S		28 289	28 289	8 415	8 812
			Coronation (Ehoyathi)		Infrastructure - Water	Transmission & Retikulation	31° 18' 53.924" E 27° 47' 2.463" S		2 463	2 463	1 485	1 555
			Immediate stand alone scheme		Infrastructure - Water	Transmission & Retikulation	31° 4' 20.41" E 27° 50' 47.165" S		2 429	2 429	5 817	6 091
			aMvelo		Infrastructure - Water	Transmission & Retikulation	31° 37' 50.694" E 28° 33' 23.941" S		22 162	22 162	22 501	23 963
							30° 42' 49.749" E 27° 59' 1.024" S		11 824	11 824	8 251	7 641
	Entities: List all capital projects grouped by Municipal Entity											
	Entity Name											
	Project name											

References

1. List all projects with planned completion date in current year that have been re-budgeted in the MTRREF
2. Refer MFMA s30
3. As per Table SA34

## **MUNICIPAL BUDGET:**

### **Financial Performance**

Revenue by Major Source  
Revenue by Minor Source  
Operating Expenditure by Major Type  
Operating Expenditure by Minor Type  
Revenue by municipal vote classification  
Expenditure by municipal vote classification  
Revenue by Standard Classification  
Expenditure by Standard Classification

### **Capital expenditure**

Capital Expenditure by Standard Classification  
Capital Expenditure by Municipal Vote - Major  
Capital Expenditure by Municipal Vote - Minor  
Capital funding by source

### **IDP**

IDP Strategic Objective - Revenue  
IDP Strategic Objective - Expenditure  
IDP Strategic Objective - Capital Expenditure

### **Miscellaneous**

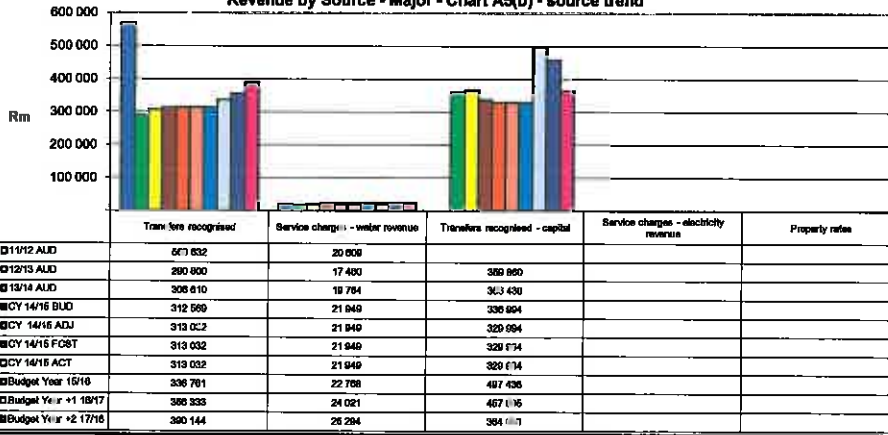
Cash flow trend  
Increases in service charges  
Revenue collection rates  
Borrowing  
Distribution losses  
Borrowed capex funding  
Expenditure analysis (Employee costs)  
Expenditure analysis (Remuneration)  
Expenditure analysis (Repairs & Maintenance)  
Expenditure analysis (Finance Charges)  
Expenditure analysis (Depreciation)

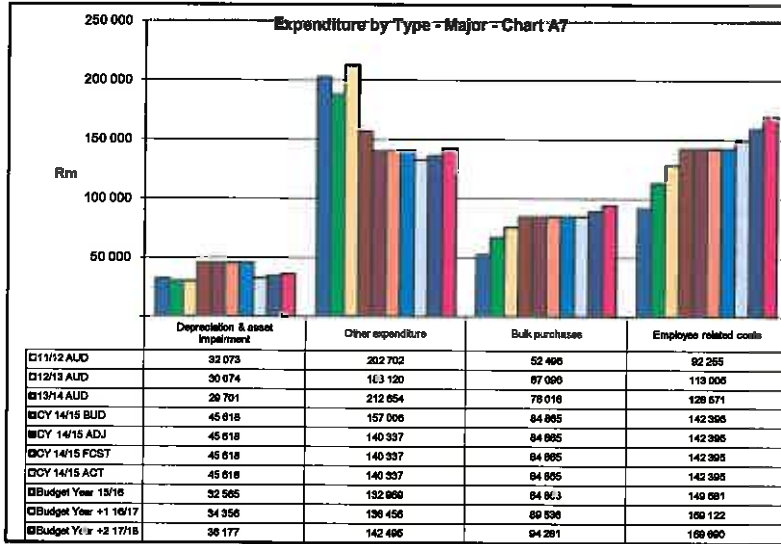


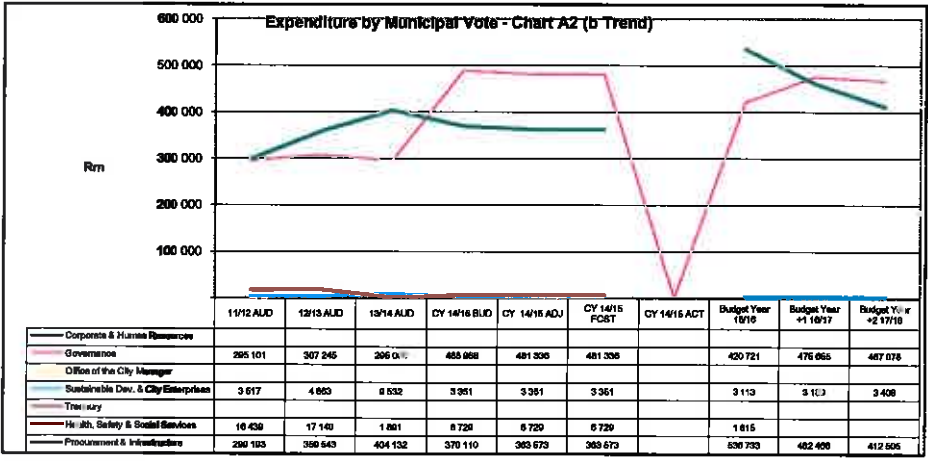




Revenue by Source - Major - Chart A5(b) - source trend







### Expenditures by Type - Chart 17

Expenditure Type	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	
Contract Services	283	47,246	60,150	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233	72,233
Capital Expenditures	6,174	2,828	8,418	31,618	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884	3,884
Contractual Obligations	281	1,042	1,238	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981
Other Contractual Obligations	8,979	18,944	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979
Contractual Obligations	8,979	18,944	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979
Other Contractual Obligations	8,979	18,944	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979
Other Contractual Obligations	8,979	18,944	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979
Other Contractual Obligations	8,979	18,944	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979
Other Contractual Obligations	8,979	18,944	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979
Other Contractual Obligations	8,979	18,944	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979
Other Contractual Obligations	8,979	18,944	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979

Revenue by municipal vote classification  
 614 848 799 710 628 823 778 884 839 884 989 882 882 884 310 882 878  
 295 101 307 746 295 811 481 883 481 398 481 398 420 721 478 955 497 419

### Revenue by Municipal Vote Classification - Chart A4

Category	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	
General Fund	1,200,000	900,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6
Enterprise Fund	1,200,000	900,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6
Capital Budget	1,200,000	900,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6
Debt Service	1,200,000	900,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6
Other Funds	1,200,000	900,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6

Expenditure by municipal vote classification  
 614 848 799 710 628 823 778 884 839 884 989 882 882 884 310 882 878  
 295 101 307 746 295 811 481 883 481 398 481 398 420 721 478 955 497 419

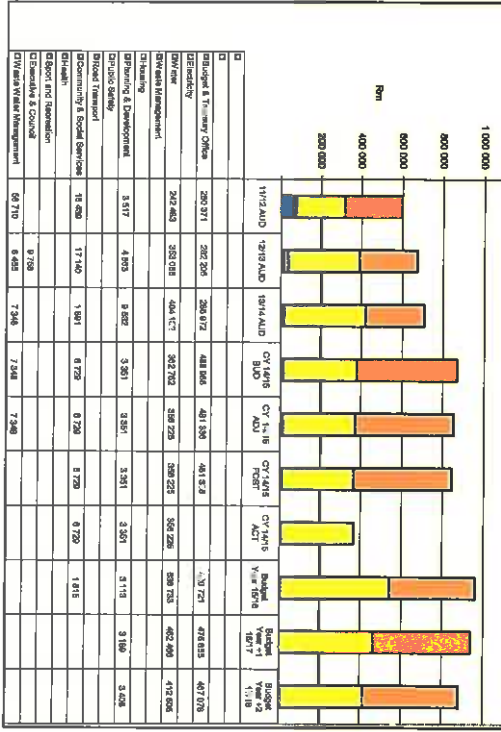
### Expenditure by Municipal Vote Classification - Chart A3a

Category	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	
General Fund	1,200,000	800,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6
Enterprise Fund	1,200,000	800,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6
Capital Budget	1,200,000	800,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6
Debt Service	1,200,000	800,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6
Other Funds	1,200,000	800,000	600,000	400,000	200,000	100,000	50,000	25,000	12,500	6,250	3,125	1,562	781	390	195	97	48	24	12	6

Revenue by Standard Classification

Corporate Services	14,730	16,281	9,967
Environmental Protection			
Water Waste Management	80,710	6,659	7,948
Public Works & Control		8,790	
Special Services			
Health			
Community & Social Services	16,430	17,140	1,891
Road Services			
Public Safety			
Planning & Development	3,517	4,803	9,892
Waste Management			
Faculty	242,483	353,913	404,132

Revenue by standard classification - Client A/S



Department	11/15 AUD	12/15 AUD	10/14 AUD	01/14/15 BUD
Budget & Treasury Office	200,971	292,205	330,972	481,540
Directorate	242,483	353,913	404,132	399,229
Development	3,517	4,803	9,892	3,591
Health	16,430	17,140	1,891	6,729
Public Safety	3,517	4,803	9,892	3,591
Waste Management				
Community & Social Services	16,430	17,140	1,891	6,729
Faculty	242,483	353,913	404,132	399,229
Waste Management				
Public Safety	3,517	4,803	9,892	3,591
Health	16,430	17,140	1,891	6,729
Corporate Services	14,730	16,281	9,967	
Water Waste Management	80,710	6,659	7,948	

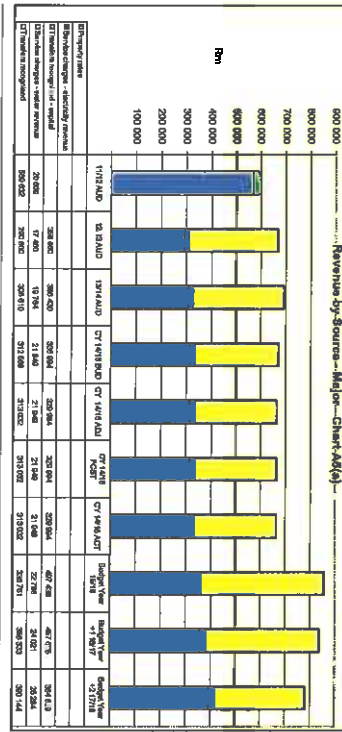




Revenue by Major Source (with minor source for other revenue allocation) 11/12 A/D 12/13 A/D 12/14 A/D 12/15 A/D 12/16 A/D 12/17 A/D 12/18 A/D 12/19 A/D 12/20 A/D 12/21 A/D 12/22 A/D 12/23 A/D 12/24 A/D 12/25 A/D 12/26 A/D 12/27 A/D 12/28 A/D 12/29 A/D 12/30 A/D

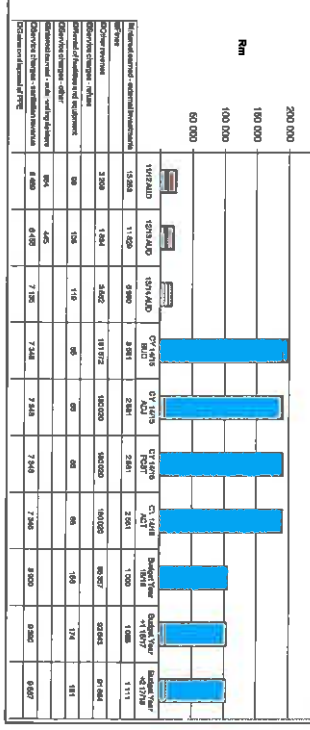
Dividend received  
 Agency services  
 Contributions  
 License and permits  
 Grants and gifts  
 Other (with major source) - including: various  
 Interest income - underlying assets  
 Other revenue - other  
 Other revenue - other  
 Service charges - other  
 Other revenue  
 Other revenue

Category	11/12	12/13	12/14	12/15	12/16	12/17	12/18	12/19	12/20	12/21	12/22	12/23	12/24	12/25	12/26	12/27	12/28	12/29	12/30
Dividend received																			
Agency services																			
Contributions																			
License and permits																			
Grants and gifts																			
Other (with major source) - including: various	6,620	6,405	7,125	7,240	7,348	7,348	7,348	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Interest income - underlying assets	584	448																	
Other revenue - other	80	108	110	85	85	85	85	108	114	101									
Other revenue	3,200	4,844	3,882	181,972	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
Other revenue	3,200	4,844	3,882	181,972	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000



Revenue total: 814,222 (1,720) 710,821 (63,179) 654,473 (56,347) 602,382 (52,091) 548,110

Revenue by Source - Minor - Chart A6

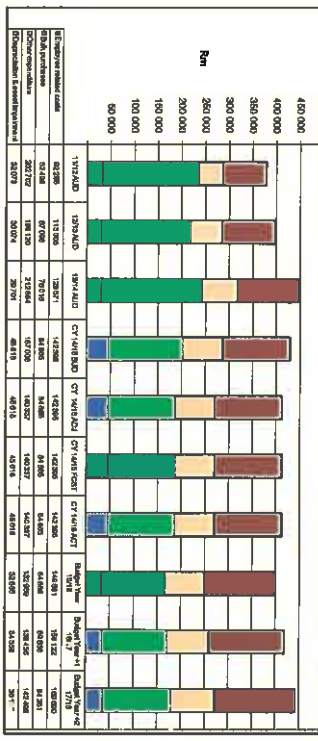


Operating Expenditure by Major & Minor Type

Cost on display is of FYC  
 Identification of Accounts  
 Operating expenditure  
 Capital expenditure  
 Depreciation & amortisation  
 Other expenditure

Account	0 674	1 024	5 101	0 467	4 467	4 467	4 467	6 175	6 570	7 428
Operating expenditure	897	1 024	4 628	1 081	1 081	1 081	1 081	1 081	1 081	1 081
Capital expenditure	6 882	47 848	14 826	8 826	8 826	8 826	8 826	8 826	8 826	8 826
Depreciation & amortisation	283	51	51	51	51	51	51	51	51	51
Other expenditure	32 073	320 074	28 821	46 819	46 819	46 819	46 819	46 819	46 819	46 819
Total	38 073	380 074	14 826	14 826	14 826	14 826	14 826	14 826	14 826	14 826

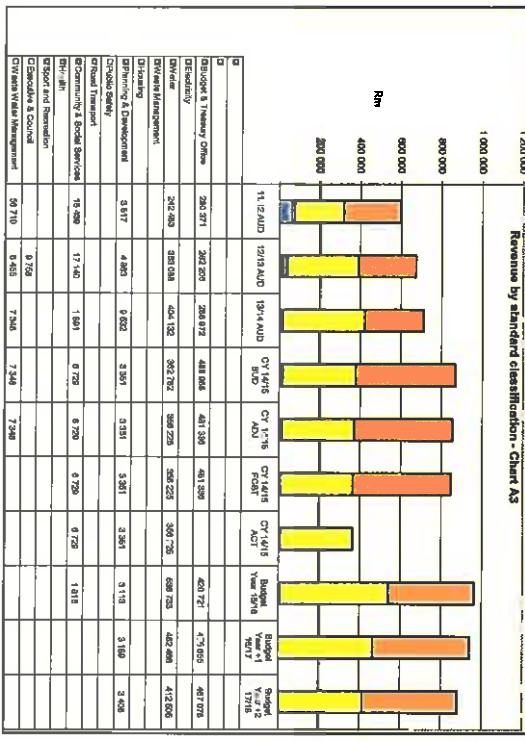
Expenditure by Type - Major - Chart A7





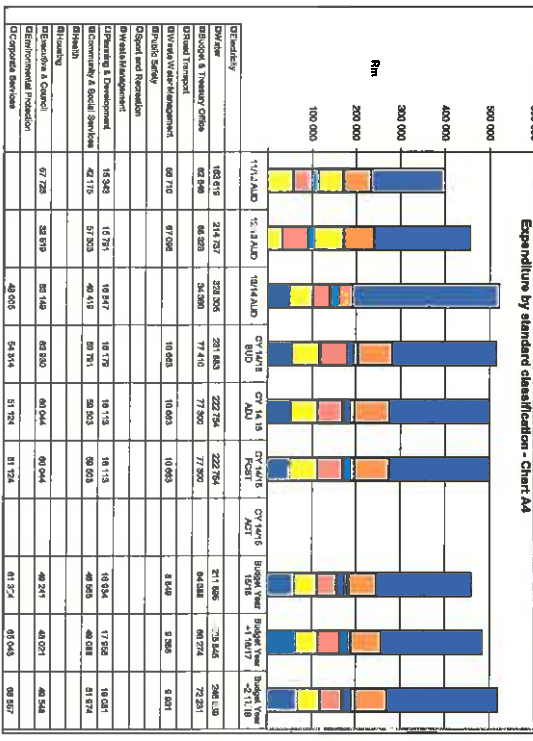
Revenue by Standard Classification

Coporate Service	14 720	16 281	8 207															
Environmental Protection																		
Waste Water Management	59 710	9 465	1 248	7 948	7 948													
Structures & Ground	9 795																	
Sports and Recreation																		
Community & Social Services	18 429	17 140	1 171	9 729	9 729	0 729	0 729	4 129	1 015									
Road Transport																		
Public Safety	3 817	4 129	9 632	3 361	3 361	3 361	3 361	3 361	3 361	3 119	3 117	3 477	3 408					
Planning & Development																		
Humanity																		
Water Management																		
Electricity	242 493	353 061	404 132	382 792	399 225	396 225	396 225	396 225	396 225	396 225	396 225	412 595	412 595					

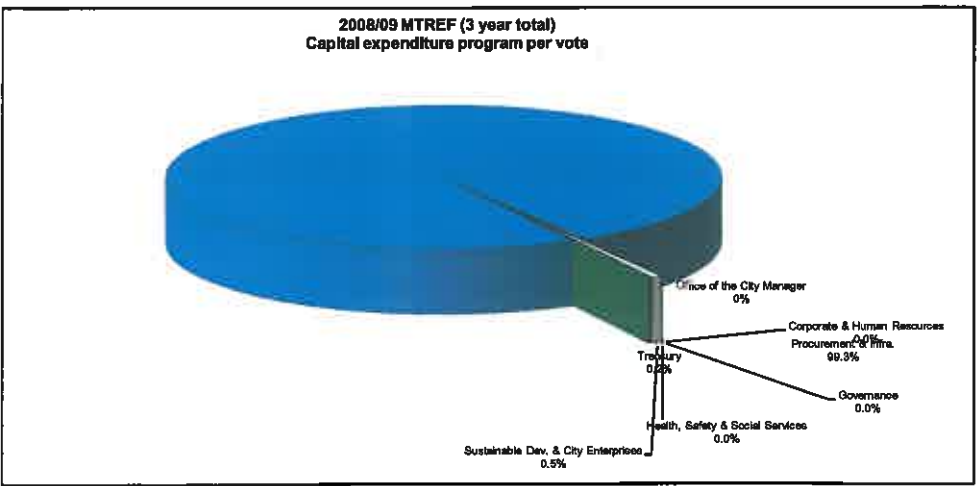
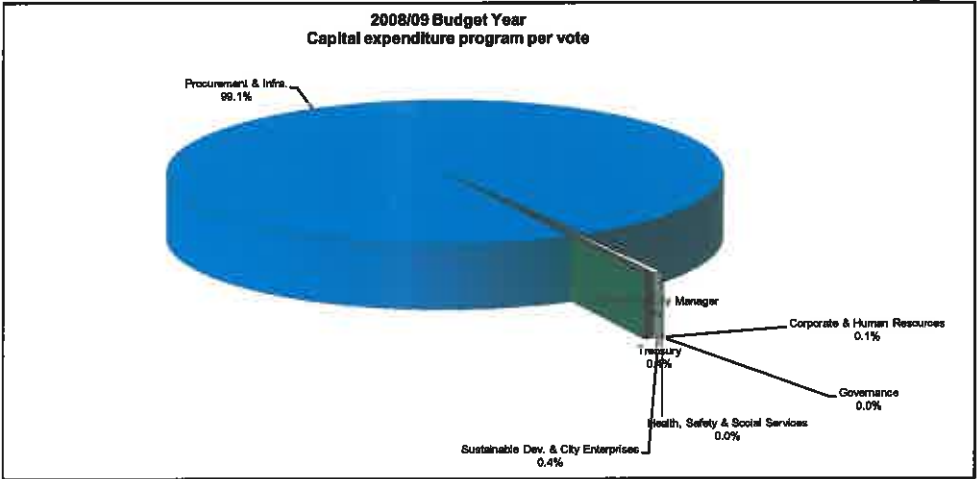
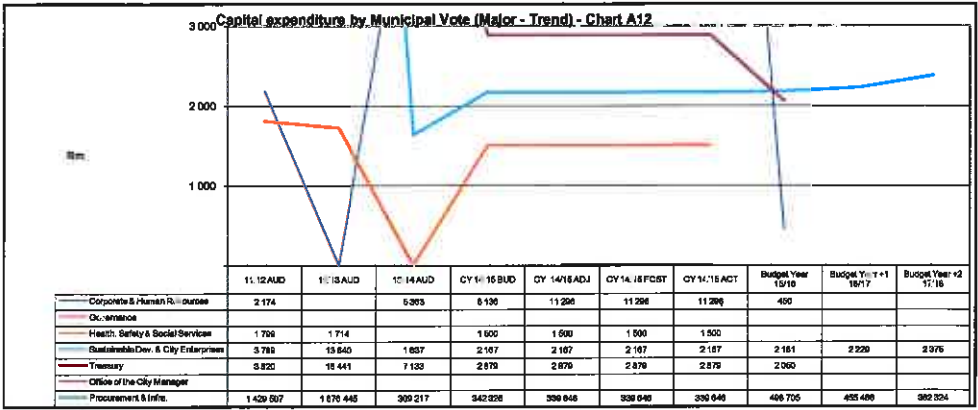
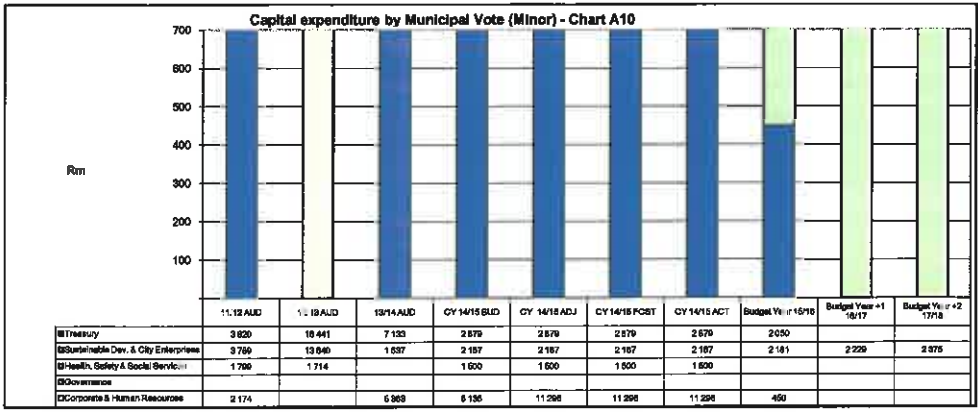


Expenditure by Standard Classification

Corporate Finance	48 006	54 314	61 124	61 124	61 124	61 324	66 043	63 667
Environmental Protection								
Education & Culture	57 723	32 619	63 149	67 893	69 044	69 044	48 241	48 021
Health								
Community & Social Services	43 174	47 465	40 419	50 391	68 809	69 809	48 098	51 024
Planning & Management	15 342	22 761	19 947	18 179	18 113	18 113	16 824	17 089
Waste Management								
Sport and Recreation								
Public Safety								
Urban Water Management	68 710	67 098		10 629	10 629	10 629	8 849	9 398
Water								
Water & Sewerage	83 548	64 329	34 390	77 410	77 300	77 300	64 361	62 714
Waste	103 619	214 797	208 305	231 883	222 794	222 794	211 616	225 944
Electricity								











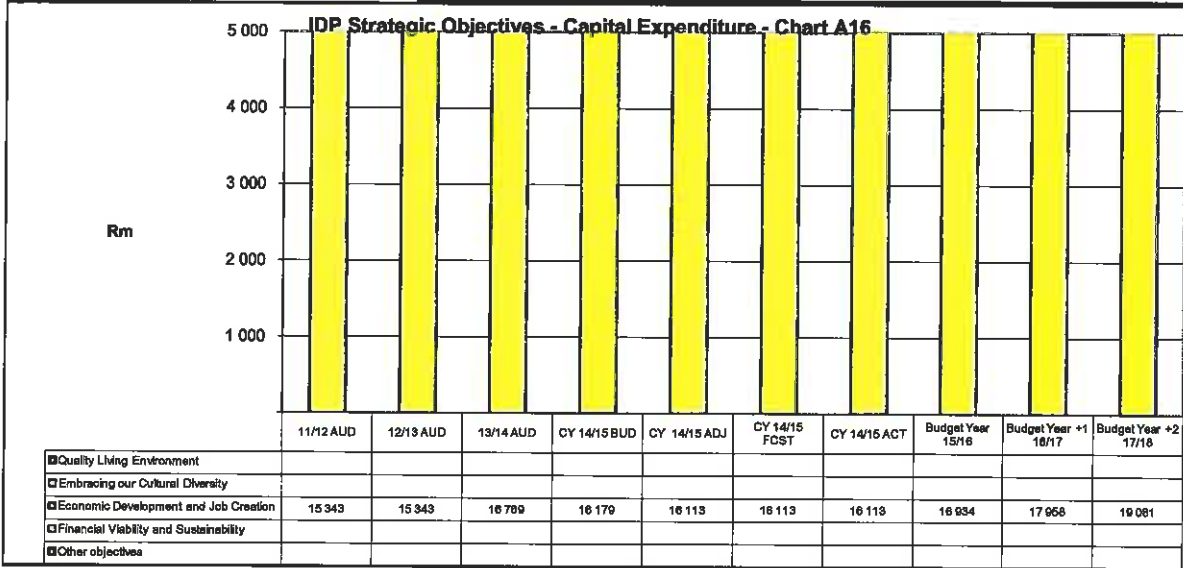


**IDP Strategic Objective - Capital Expenditure**

Empowering our Citizens	120 216	120 216	136 406	195 654	188 468	188 468	188 468	174 953	181 337	190 637
Sustaining the Natural and Built Environment	42 175	42 175	40 419	59 791	59 503	59 503	59 503	48 565	49 088	51 974
Good Governance										
Safe, Healthy and Secure Environment										
Operations and Support Services	221 156	278 340	328 305	242 546	233 417	233 417	233 417	220 544	235 231	256 599
<b>Other objectives</b>										

Financial Viability and Sustainability										
Economic Development and Job Creation	15 343	15 343	16 769	16 179	16 113	16 113	16 113	16 934	17 958	19 081
Embracing our Cultural Diversity										
Quality Living Environment										

*check* 15 343 15 343 16 769 16 179 16 113 16 113 16 113 16 934 17 958 19 081







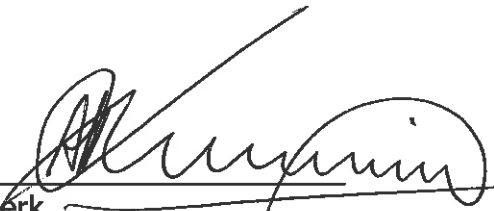
**WATER TARIFFS AND SEWERAGE CHARGES 2015- 2016**

DETAILS	NONGOMA	VAT	AMOUNT	% CHANGE	2015/2016CH ANGE	ULUNDI	VAT	AMOUNT	% CHAN GE	2015/2016C HANGE	EDUMBE	VAT	AMOUN T	% CHAN GE	2015/2016C HANGE	PONGOL A	VAT	AMOUNT	CHANGE	2015/2016C HANGE	
<b>WATER TARIFFS</b>																					
<b>DOMESTIC</b>																					
CURRENT 0-RKI	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0.00	
PROPOSED	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0.00	
CURRENT 7-30KI	4.40	0.62	5.02	7.5%	5.39	4.40	0.62	5.02	7.5%	5.39	4.40	0.62	5.02	7.5%	5.39	3.72	0.52	4.24	7.5%	5	
PROPOSED	4.84	0.68	5.52	7.5%	5.93	4.84	0.68	5.52	7.5%	5.93	4.84	0.68	5.52	7.5%	5.93	4.09	0.57	4.66	7.5%	5	
CURRENT 30-40	5.39	0.75	6.14	7.5%	6.61	5.39	0.75	6.14	7.5%	6.61	5.39	0.75	6.14	7.5%	6.61	5.24	0.73	5.97	7.5%	6	
PROPOSED	5.93	0.83	6.76	7.5%	7.27	5.93	0.83	6.76	7.5%	7.27	5.93	0.83	6.76	7.5%	7.27	5.93	0.83	6.76	7.5%	7	
CURRENT > 40	6.68	0.94	7.62	7.5%	8.19	6.52	0.91	7.43	7.5%	7.99	6.51	0.91	7.42	7.5%	7.99	6.68	0.94	7.62	7.5%	8	
PROPOSED	7.35	1.03	8.38	7.5%	9.00	7.35	1.03	8.38	7.5%	9.00	7.35	1.03	8.38	7.5%	9.00	7.35	1.03	8.38	7.5%	9	
<b>BUSINESS</b>																					
CURRENT	6.18	0.87	7.05	7.5%	7.57	6.18	0.87	7.05	7.5%	7.57	6.18	0.87	7.05	7.5%	7.57	6.18	0.87	7.05	7.5%	8	
PROPOSED	6.80	0.95	7.75	7.5%	8.33	6.80	0.95	7.75	7.5%	8.33	6.80	0.95	7.75	7.5%	8.33	6.80	0.95	7.75	7.5%	8	
	0	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0	
<b>WATER CONNECTIONS:</b>																					
Residential	2 178.00	304.92	2482.92	7.5%	2669.14	2 178.00	304.92	2482.92	7.5%	2669.14	2 178.00	304.92	2482.92	7.5%	2669.14	2 178.00	304.92	2482.92	7.5%	2669	
Business	cost +10%				cost +10%					cost +10%					cost +10%						0
<b>METER TEMPERING:</b>																					
First Offence / ILLEGAL FEE	1 277.10	178.794	1455.89	7.5%	1565.09	1 277.10	178.79	1455.89	8%	1565.09	1 277.10	178.79	1455.89	8%	1565	1 277.10	178.79	1455.89	7.5%	1565	
Second Offence/ ILLEGAL FEE	2 554.20	357.588	2911.79	7.5%	3130.17	2 554.20	357.59	2911.79	7.5%	3130.17	2 554.20	357.59	2911.79	7.5%	3130	2 554.20	357.59	2911.79	7.5%	3130	
Third Offence	0	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0	
<b>WATER RECONNECTION FEE:</b>																					
Residential	128.70	18.02	146.72	7.5%	157.72	128.70	18.02	146.72	7.5%	157.72	128.70	18.02	146.72	7.5%	158	128.70	18.02	146.72	7.5%	158	
Business	cost +10%				cost +10%					cost +10%					cost +10%						0
<b>WATER TANKERS: loads</b>																					
Rate per kiloliter (Portable Water)	7.70	1.08	8.78	7.5%	9.44	7.70	1.08	8.78	7.5%	9.44	7.70	1.08	8.78	7.5%	9	7.70	1.08	8.78	7.5%	9	
<b>Other Consumables</b>																					
Where no working water meter is installed on which the property is occupied																					
Businesses	126.5	17.71	144.21	7.5%	155.03	126.5	17.71	144.21	7.5%	155.03	126.5	17.71	144.21	7.5%	155	126.5	17.71	144.21	7.5%	155	
<b>STAND ALONE/ DEDICATED SCHEMES</b>																					
Businesses	418.00	58.52	476.52	7.5%	512.26	418.00	58.52	476.52	7.5%	512.26	418.00	58.52	476.52	7.5%	512	418.00	58.52	476.52	7.5%	512	
	cost +10%				cost +10%					cost +10%					cost +10%						0
<b>SEWERAGE CHARGES</b>																					
<b>SEWERAGE CHARGES</b>																					
CURRENT (Vat inclusive)	55.59	7.78	63.37	7.5%	68.13	55.59	7.78	63.37	7.5%	68.13	55.59	7.78	63.37	7.5%	68	55.59	7.78	63.37	7.5%	68	
PROPOSED	66.00	9.24	75.24	7.5%	80.88	66.00	9.24	75.24	7.5%	80.88	66.00	9.24	75.24	7.5%	81	66.00	9.24	75.24	7.5%	81	
<b>SEWER EXCESS</b>																					
CURRENT (Vat inclusive)	2.50	0.35	2.85	7.5%	3.06	2.50	0.35	2.85	7.5%	3.06	2.50	0.35	2.85	7.5%	3	2.50	0.35	2.85	7.5%	3	
PROPOSED	3.03	0.42	3.45	7.5%	3.71	3.03	0.42	3.45	7.5%	3.71	3.03	0.42	3.45	7.5%	4	3.03	0.42	3.45	7.5%	4	

VACUUM TANK SERVICE per SH OR PART THEREOF															
Normal week days	116.60	16.324	132.92	7.5%	142.89	116.60	16.324	132.92	7.5%	142.89	116.60	16.324	132.92	7.5%	143
Weekends and Public Holidays	408.10	57.134	465.23	7.5%	500.13	408.10	57.134	465.23	7.5%	500.13	408.10	57.134	465.23	7.5%	500
Rate per km	5.50	0.77	6.27	7.5%	6.74	5.50	0.77	6.27	7.5%	6.74	5.50	0.77	6.27	7.5%	7
STAND ALONE/ DEDICATED SCHEMES	cost +10%				0.00	cost +10%				0.00	cost +10%				0
WATER DEPOSIT		0.00	0.00		0.00		0.00	0.00		0.00		0.00	0.00		0
WATER DEPOSIT		0.00	0.00		0.00		0.00	0.00		0.00		0.00	0.00		0
DOMESTIC	ESTIMATED TARRIF OF R250 FIXED					ESTIMATED TARRIF OF R250 FIXED					ESTIMATED TARRIF OF R250 FIXED				
NON DOMESTIC	AVERAGE MONTH WATER SERVICES					AVERAGE MONTH WATER SERVICES					AVERAGE MONTH WATER SERVICES				
GENERAL TARRIFS:															
METER TESTING															
TENDER FEE															
INDONSA HALL HIRE	176.00	24.64	200.64	7.5%	215.69	176.00	24.64	200.64	7.5%	215.69	176.00	24.64	200.64	7.5%	216
INDONSA DEPOSIT REFUNDABLE	583.00	81.62	664.62	7.5%	714.47	583.00	81.62	664.62	7.5%	714.47	583.00	81.62	664.62	7.5%	714
R/D CHEQUE	233.2	32.65	265.85	7.5%	285.79	233.2	32.65	265.85	7.5%	285.79	233.2	32.65	265.85	7.5%	286
SEWER POND DUMP SITE PER LOAD	93.5	13.09	106.59	7.5%	114.58	93.5	13.09	106.59	7.5%	114.58	93.5	13.09	106.59	7.5%	115
FAX	61.6	8.62	70.22	7.5%	75.49	61.6	8.62	70.22	7.5%	75.49	61.6	8.62	70.22	7.5%	75
CLEARANCE CERTIFICATE	2.20	0.31	2.51	7.5%	2.70	2.20	0.31	2.51	7.5%	2.70	2.20	0.31	2.51	7.5%	3
JET A1 AVIATION FUEL	11.00	1.54	12.54	7.5%	13.48	11.00	1.54	12.54	7.5%	13.48	11.00	1.54	12.54	7.5%	13
AV GAS AVIATION FUEL					12.85					12.85					
					16.16					16.16					

## QUALITY CERTIFICATE

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

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

Date: 2015/05/28

## **9. Overview of the Budget Process**

### **Political oversight of the budget process**

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

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

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

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

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

The IDP and Budget time schedule of the 2015/2016 budget cycle was approved by Council on August 2014, 10 months before the start of the budget year in compliance with legislative directives.

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

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

<b>Town/Sector</b>
Pongola
Edumbe
Vryheid
Ulundi
Nongoma



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

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2014 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

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

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

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

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2015/2016), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the Budget documentation is published on the municipality's website.

## **10 OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP**

### **Integrated Development Plan Review Process**

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

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

### **Legal Status**

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

### **❖ Vision**

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

### **❖ Mission**

To create an affluent district by:

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

### **❖ Core Values**

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

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

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

**Zululand District Municipality (Key Performance Areas)**

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

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

## **11. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

### **1. KEY FINANCIAL INDICATORS AND RATIOS**

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

### **2. MEASURABLE PERFORMANCE OBJECTIVES**

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table A4 Budgeted Financial Performance (revenue and expenditure)

### **Provision of free basic services:**

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

## **12. OVERVIEW OF THE BUDGET-RELATED POLICIES**

The following budget policies were taken into account when preparing for budget documentation:

Financial Plan

Credit control and Tariff Bylaws

Fixed Asset Management Policy

Banking and Investment Policy

Risk Management Policy

IT Policy

Supply Chain Management Policy

Insurance policy

### **CREDIT CONTROL AND TARIFF BYLAWS**

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

Tariff policy on Water and Tariff Policy on Sanitation are included in our approved Credit Control and Debt Collection Policy

### **BANKING AND INVESTMENT POLICY**

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

### **SUPPLY CHAIN MANAGEMENT POLICY**

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

### **ASSET MANAGEMENT POLICY**

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

### **IT Policy**

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

### **Risk Management Policy**

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

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

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

### **Insurance policy**

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

### **Financial Plan**

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

**Indigent's policy and budget implementation and management policy** are in progress, by the time of approval of the annual budget they were not on the final stage.

## **13. OVERVIEW OF BUDGET ASSUMPTIONS**

### **Expenditure**

#### **Salaries and Allowances**

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2015/2016 namely:

Salary increase based on CPIX 5.8% notch increases for qualifying employees. Some allowances for Councillors were cut for the 2015/16 financial year e.g. Cell phone allowances

#### **General expenditure**

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2015/2016 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice (GRAP) is also taken in to account.

The depreciation for 2015/2016 is projected because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves.

General expense consist of all expenses that are not allocated specific space in the template, that is why it will be seen to be more than 10%.

#### **Repairs and Maintenance**

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. No major breakages will take place during the financial year. Our repairs and maintenance are mainly contracted therefore; they do not include employee related and other materials costs. Major part of PPE net asset value constitutes of WIP that is not due for repairs and maintenance

#### **Finance costs**

It is assumed that interest is not allocated for since we pay no interest during the financial year.

### **Bulk Purchases**

It is assumed that electricity tariffs of Eskom will increase by 12.20% as from 1 July 2015, as approved by NERSA.

### **Depreciation and Asset impairment**

Budget for depreciation and asset impairment is based on 2014/15 actual results

### **Contracted services**

Contracted services include all services are contracted and also repairs and maintenance since our repairs and maintenance are provided external. In terms of proper assignment of variable cost for vehicles allocated to rural schemes certain portion of Operation of Rural Schemes budget has been allocated to correct votes

### **Bank charges**

Bank charges are classified in SA1 as general expenses

### **Income**

#### **Collection rate for municipal services**

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 85%. Adequate provision is made for non-recovery.

It is assumed that in 2016/2017 and 2017/2018 the collection will be 90% and 90% respectively.

#### **Sale of water and sewerage fees**

An inflation linked tariff increase of 7.5% is provided for across the board. The budget was also based on the realistic billing figures and the projection was made. It is agreed that the increase seems to be a bit unrealistic as compared to tariffs, the reason is that even though the tariffs have increased there are problems looking at the current trend that result in our billing to be not as budgeted, as a result municipality decided to make a projection based on the actual billing in both water and sanitation.



## **INTEREST ON INVESTMENTS**

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment. MIG and MWIG have multi-year contracts and there are no delays in projects implementation. The investment to financial institutions depends on the interest rate of that institution during that period.

## **Rental facilities**

The 2015/16 budget of R158, 000 for Rental of facilities and equipment was based on signed contractual agreements

## **Other revenue**

other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, indonsa hall hire, indonsa deposit refundable etc. The other potion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

## **Grants**

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2015/2016 financial year.

## **FINANCIAL POSITION**

### **Property Plant and Equipment**

It is assumed that looking at our current funding there will be a increase in addition to PPE in 2015/2016 as compared to 2015/2016.

### **Long –term Receivables**

It is assumed that taking in to account the current movement there will be decrease in 2015/2016 long term receivables.

### **Intangible Asset**

It is assumed that the Intangible asset will increase with R27 000 as the net movement after taking into account the amortisation amount and the payments to software licences for the year over the three year period.

### **Call Investment Deposits**

For 2014/15 financial year going forward, it is assumed that there will be an increase.

### **Inventory**

The inventory level is assumed to decrease in the next financial year based on the current stock level and 2013-2014 audited financial year

### **Trade and other payables from exchange transactions**

Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease in the 2015/2016 and in the other two outer years.

### **Consumer Debtors**

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

### **Consumer deposit**

If we are looking at 6 months movement, it gives us a decrease in consumer deposit. A decrease is the net movement between new accounts and consumers who defaulted. There is proposed new method of how to deal with the consumer deposits but it is still at draft stage.

### **Transfers and grants – capital**

The Regional bulk infrastructure grant is reflected in the budget because of the confirmation from water affairs that we will receive the funding.

#### **Other Grants**

The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2015.

Shared services and Art centre subsidies (Indonsa Grant)

### **Cash flow**

The assumed collection rate based on the current collection level is 85% of billable revenue, taking into account that there are debtors paying for 2015/2016 debts. The figure for other revenue is assumed based on the last financial year AFS and current collection.

All other activities are assumed based on the previous financial statements information and taking into account the current movements.

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow);

## **14 OVERVIEW OF BUDGET FUNDING**

### **SUMMARY**

The operating budget for 2015/2016 to 2017/2018 will be financed as follows:

	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>
Provincial and National Operating Grants	336,761,000	356,930,000	364,006,000
Depreciation Reserve	32,565,000	34,486,000	36,383,000
Accumulated Surplus	62,792,000	58,156,000	81,420,000
Water and sewerage charges	31,668,000	33,410,000	35,181,000
Rental Income	158,000	174,000	191,000
Interest Earned	1,000,000	1,055,000	1,111,000
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>464,994,000</b>	<b>483,615,000</b>	<b>518,291</b>

The capital budget for 2015/2016 to 2017/2018 will be financed as follows:

	<b>2015/2016</b>	<b>2016/2017</b>	<b>2018/2019</b>
Own Funds	5,848,000		
Grants	497,438,000	457,695,000	364,699,000
<b>Total Capital Budget</b>	<b>503,386,000</b>	<b>457,695,000</b>	<b>364,699,00</b>

The SA10 is detailing the funding in terms of grants

### **Reserves**

The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

### **Sustainability of municipality**

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

### **Impact on tariffs**

The way that the budget is funded will ensure that, increase will be 7.5% to make equalisation. The municipality has no control over the increases of electricity tariffs and the 12.20% increase in electricity tariffs of Eskom; will have a negative impact on the local economy, although tariffs charged by the municipality will only increase by 7.5% on average.

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

**Collection Rate**

Income levels for service charges and rates for the budget year are based on the following

Collection rates

Water 85%

Sanitation 85%

**Planned savings and efficiencies**

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs

Overtime

Non priority projects

**Investments**

Particulars of monetary investments that is projected for 2015/2016:

Investments Amount

Absa	R 35,000,000
<b>TOTAL</b>	<b>R 35,000,000</b>

**Planned proceeds of sale of assets**

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

**Planned use of previous year's cash backed accumulated surplus**

The previous year's surplus is cash backed.

**New borrowings**

There are no new borrowings proposed.

## **15. EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES**

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

## **16. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY**

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

## **17. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS**

Costs to Municipality:

Councillors

Speaker (1)	R 608,400
Executive Mayor (1)	R 755,284
Deputy Executive Mayor (1)	R 366,414
Executive Committee (4)	R 2,284,342
Other Councillors (28)	R 2,161,015
	<b>R 6,175,455</b>

### **Senior Managers**

Municipal Manager	R 1,438,100
Chief Financial Officer	R 1,188,981
Director: Corporate Services	R 1,162,529
Director: Community Services	R 1,209,362
Director: Technical Services	R 1,208,277
Director: Planning	R 1,173,997
	<b>R 7,381,246</b>

All other staff **R 142,199,000**

Number of Councillors **35**

Senior Managers **6**

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

## **18. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW**

The monthly targets for revenue and expenditure are provided in Supporting Table SA25

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

## **19. CAPITAL SPENDING DETAIL**

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

## **20. LEGISLATION COMPLIANCE STATUSES**

Zululand District Municipality complies in general with legislation applicable to municipalities.

- **In year reporting**

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

- **Internship programme**

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

- **Budget and Treasury Office**

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

- **Audit Committee**

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

- **Annual Report**

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

## **21 Table A10 Basic service delivery measurement**

The information in the A10 is provided or taken from the municipality WSDP for 2015/2016. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of compiling the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges.

Municipality does not provide free Sanitation; it was mistakenly reported in the previous years

The explanation on the cost of free basic services need a further explanation, it may be seen that the amount has increased from R1.7 million in 2014/2015 to R11.8million, the reason being that the amount that was included in A10 was understated in such a way that only information that was provided was for one local municipality (urban area).

## **22 contracts having future budgetary implications**

In terms of Zululand District Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid evaluation and adjudication committees must obtain formal financial comments from the financial Management Division of the Treasury Department.

## **23 External mechanisms**

The details of external mechanisms are listed in SA32