



BUDGET 2016/2017



ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND

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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

WSIG – Water services Infrastructure 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

mSCOA – Municipal Standard Chart of Accounts



DISTRICT MUNICIPALITY

2016/2017 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 2016/2017 financial year is R 901,669,597. This means that the total Budget decreased by R 82,691,284 compared to the previous year's R984 360 881.

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 2016/2017 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 2017/2018 and 2018/2019 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 2016/2017 Budget our Capital Budget has decreased by 16.6% from R 526 995 187 in 2015/2016 to R 439 325 000. This was as a result

of decrease in capital grant allocations and phasing out of some grants as compared to previous financial years.

This decrease on our grants means that our capacity as a District Municipality which is providing water and sanitation and other functions, has been further strained. 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 2016/2017 financial year has increased by 1% from R 457 365 695 to R 462,344,597. This slight increase is as a result of cost contentment measures highlighted by the National Treasury.

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 two Clean Audit Outcomes in conservative years; the 2013/2014 and 2014/2015 financial years.

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 25 MAY 2016**

ZDMC: 16/409

FILE NUMBER: 15/1

ANNUAL BUDGET 2016/2017

With Cllrs MA Hlatshwayo and IAT Mbatha 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 2016/17 and indicative allocations for the two projected outer years 2017/18 and 2018/19 be tabled 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 Municipal manager has recommended the cost-containment measures on the subsistence and travelling, entertainment and receptions and other expenses.

The schedule of tariffs be approved as budget

The staff structure be approved as budgeted

The budget related policies be implemented with no amendments

CERTIFIED A TRUE COPY OF THE ORIGINAL

Certified Copy of the Minutes	
Michael Nkosinathi Shandu	
HOD Corporate Services	
Item Number:	ZOMC:161409
Meeting Date:	25 MAY 2016
Signature:	<i>[Signature]</i>

EXECUTIVE SUMMARY

ANNUAL BUDGET 2016/2017

The Zululand District Municipality Budget for the 2016/2017 financial year is R 901 669 597. This means that the total Budget decreased by R82 691 284 compared to the previous year's R984 360 881.

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 2016/2017 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 2017/2018 and 2018/2019 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

	2015/2016	2016/2017	%
Total operating budget	R 457 365 695	R 462 344598	1
Capital budget	R 526 995 187	R 439 324 500	-16
Total budget	R 984 360 881	R 901 669597	-8

The total budget decreased by **R82 691 284**

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 with a salary increment of by 5.7%. Employee related cost reflect a small change compared to the previous budget, an employee social contribution (group life) has been phased out on the budget year; therefore reflecting a negative effect on the budget. There has been no new posts introduced, therefore showing a slight increase on the budget.

❖ **Remuneration of Councilors**

A 5.7% increment for Councilor’s remuneration is provided for. Upper limits were considered whilst budgeting for Councilors Allowance.

❖ **Working Capital Reserve**

This is the provision for doubtful debts as a result of a non-collection level. Since the budget for Consumer Debtors has not increased because of low billing levels, the Provision for Debt Impairment did not increase as well.

❖ **Depreciation**

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. This calculation was made taking into account the current year's depreciation year to date movement, assets still to be capitalized (WIP) and new infrastructure to erect in the budget year.

❖ **Collection costs**

The collection costs and legal fees are for external parties. The budget has remained the same due to planned vigorous collection including the use of collection agents.

❖ **Repairs and Maintenance**

The budget for repairs and maintenance is less than 40% of the Capital Budget, and also less than 8% of the book value (PPE). Due to scarce resources; the Municipality is currently unable to meet the target.

Buildings

The budgeted amount is for the maintenance of municipal buildings.

Vehicles

The budgeted amount is for the maintenance of municipal 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 and Sanitation.

Bulk electricity has also remained the same based on current expenditure; it is expected to be below average increment by Eskom (9.4%) 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.

❖ **mSCOA**

mSCOA budget is included on the Support Services vote.

❖ **General Expenses**

Items with direct impact on communities include the following:

	R
Disaster Portfolio Projects	1,200,000
Poverty Alleviation	1 700 000
Local Economic Development (LED)	3,200,000
Social Projects	8,448,000
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	1,200,000
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
Women Summit	250,000
Water Loss Reduction	2,000,000
External Bursaries	660,000
Indigenous Games	250,000
Gender Conference	250,000
Disability Programmes	200,000
HIV/AIDS healthcare centre	300,000
Youth Affairs	100,000
School Uniforms	250,000
Total Community and Social Expenditure	R67,998,000

CAPITAL EXPENDITURE

The capital projects budgeted for are as follows:

Revenue contributions (own funds) R

computers	500,000
Furniture	200 000
Software licenses	1,000,000
Sub Total	1,700,000

R

DWA-Funds <ul style="list-style-type: none"><i>DWA Grant has decreased from R185 000 000 to R108 011 000</i>	R 108 011 000
MIG Funds <ul style="list-style-type: none"><i>MIG has decreased by R 3 045 000 from R221 359 000 to R218 314 000</i>	218 314 000
Water services infrastructure Gant	R 109 071 000
Rural Roads Asset Management <i>has increased by R56000 from R 2,167,000 to 2,229,000</i>	2,229,000
Sub Total	R 437 625 000

Total Capital

R 439 325 000

HIGHLIGHTS OF INCOME

OPERATING INCOME

The sources of funding are important to ensure that the budget is actually funded and cash backed. Included on the cash receipts is VAT to be recovered from SARS during the budget year, the amount that SARS is owing to Zululand District Municipality that will probably be received next financial year and the next year refund from SARS, Municipality use the refund from SARS to assist in operations. There is nothing that will be funded by reserves other than depreciation which is a non-cash item.

Our operating budget is funded by grants from both national and provincial Government, also funded by revenue from service charges, depreciation reserve funds depreciation which is a non-cash item.

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).

Water tariffs have been determined as follows:

0-6kl	free water
7-30kl	10 %
30-40kl	15 %
>40kl	20 %

These increases are recommended in order to cap water consumption as result of severe drought.

❖ RENT OF FACILITIES

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

❖ INTEREST INCOME

Interest Income is expected to be R2000 000 due to accelerated project implementation which reduces funds available for investment. MIG, WSIG and RBIG have multi-year contracts and there are no delays in project implementation.

❖ **EQUITABLE SHARE**

Equitable share has increases by R25 128 000 from R 322 706 000 to R 347 834 000

❖ **OTHER OPERATING GRANTS INCOME EXPECTED**

Indonsa Grant	R 1 911 000
EPWP	R 3 624 000
SHARED SERVICES	R 400 000
FMG	R 1 250 000
TOTAL	R 7 185 000

CAPITAL INCOME

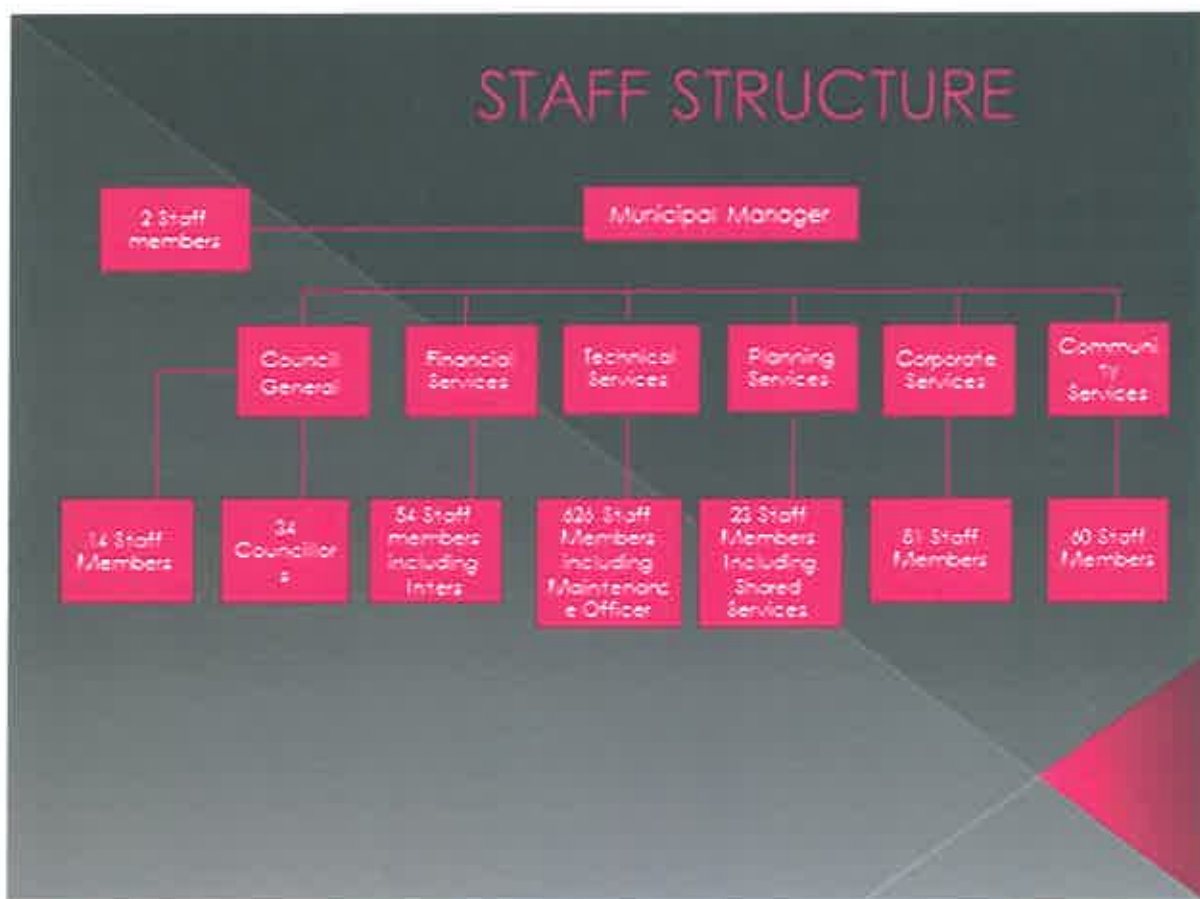
The capital expenditure shall be funded as follows:

R

Own revenue	1,700,000
MIG	218 314 000
RBIG	108 011 000
Water services infrastructure Grant	109 071 000
Rural Roads Asset Management	2 229 000
TOTAL	439,325,000

The budget is approved by council

STAFF STRUCTURE



Municipal annual budgets and MTREF & supporting tables

Version 2.8

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national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabe Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions:
lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2016/17

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

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[Dummy Budget Guide](#)

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[Funding Compliance Guide](#)

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DC26 Zululand - Contact Information

A. GENERAL INFORMATION

Municipality	DC26 Zululand
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address:	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:	
Name	Secretary/PA to the Speaker:
Telephone number	Name
Cell number	Telephone number
Fax number	Cell number
E-mail address	Fax number
	E-mail address
Mayor/Executive Mayor:	
Name	Secretary/PA to the Mayor/Executive Mayor:
Telephone number	Name
Cell number	Telephone number
Fax number	Cell number
E-mail address	Fax number
	E-mail address
Deputy Mayor/Executive Mayor:	
Name	Secretary/PA to the Deputy Mayor/Executive Mayor:
Telephone number	Name
Cell number	Telephone number
Fax number	Cell number
E-mail address	Fax number
	E-mail address

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
Name	Secretary/PA to the Municipal Manager:
Telephone number	Name
Cell number	Telephone number
Fax number	Cell number
E-mail address	Fax number
	E-mail address
Chief Financial Officer:	
Name	Secretary/PA to the Chief Financial Officer
Telephone number	Name
Cell number	Telephone number
Fax number	Cell number
E-mail address	Fax number
	E-mail address
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard	1									
Governance and administration		307,245	294,689	314,820	423,219	422,521	422,521	438,880	467,666	474,202
Executive and council		9,758	-	-	-	-	-	-	-	-
Budget and treasury office		282,206	286,592	314,820	423,219	422,521	422,521	438,880	467,666	474,202
Corporate services		15,281	8,097	-	-	-	-	-	-	-
Community and public safety		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Community and social services		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Planning and development		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		359,543	404,513	384,186	534,236	556,912	556,912	458,250	449,788	398,517
Electricity		-	-	-	-	-	-	-	-	-
Water		353,088	397,378	375,250	534,236	556,912	556,912	452,871	444,075	392,467
Waste water management		6,455	7,135	8,936	-	-	-	5,380	5,713	6,050
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	688,790	710,624	704,299	962,382	984,361	984,361	901,670	922,751	878,374
Expenditure - Standard										
Governance and administration		100,847	136,406	151,802	174,953	179,575	179,575	190,271	205,931	209,853
Executive and council		32,519	53,149	44,671	49,241	50,392	50,392	39,902	39,342	41,613
Budget and treasury office		68,328	35,251	35,809	64,388	64,599	64,599	78,800	83,505	68,480
Corporate services		-	48,005	71,323	61,324	64,584	64,584	71,569	83,084	99,759
Community and public safety		57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Community and social services		57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Planning and development		15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		281,833	328,304	342,585	220,544	216,514	216,514	212,373	223,486	225,077
Electricity		-	-	-	-	-	-	-	-	-
Water		214,737	328,304	342,585	211,695	207,665	207,665	203,802	214,586	215,638
Waste water management		67,096	-	-	8,849	8,849	8,849	8,571	8,919	9,439
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	455,774	521,898	554,401	458,996	457,366	457,366	462,345	491,066	499,027
Surplus/(Deficit) for the year		233,016	188,726	149,898	503,386	526,995	526,995	439,325	431,685	379,347

References

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

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

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Revenue - Standard										
<i>Municipal governance and administration</i>		307,245	294,689	314,820	423,219	422,521	422,521	438,880	467,666	474,202
Executive and council		9,758	-	-	-	-	-	-	-	-
Mayor and Council		9,758	-	-	-	-	-	-	-	-
Municipal Manager		-	-	-	-	-	-	-	-	-
Budget and treasury office		282,206	286,592	314,820	423,219	422,521	422,521	438,880	467,666	474,202
Corporate services		15,281	8,097	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Other Admin		15,281	8,097	-	-	-	-	-	-	-
<i>Community and public safety</i>		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Community and social services		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Libraries and Archives		-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		-	-	-	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Planning and development		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Economic Development/Planning		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Town Planning/Building enforcement		-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		359,543	404,513	384,186	534,236	556,912	556,912	458,280	449,788	398,517
Electricity		-	-	-	-	-	-	-	-	-
Electricity Distribution		-	-	-	-	-	-	-	-	-
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		353,088	397,378	375,250	534,236	556,912	556,912	452,871	444,075	392,467
Water Distribution		353,088	397,378	375,250	534,236	556,912	556,912	452,871	444,075	392,467
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		6,455	7,135	8,938	-	-	-	5,380	5,713	6,050
Sewerage		6,455	7,135	8,938	-	-	-	5,380	5,713	6,050
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Solid Waste		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	688,790	710,624	704,299	962,382	984,361	984,361	901,670	922,751	878,374

Expenditure - Standard									
Municipal governance and administration	100,847	138,406	151,802	174,953	179,575	179,575	190,271	205,931	209,853
Executive and council	32,519	53,149	44,871	49,241	50,392	50,392	39,902	39,342	41,613
Mayor and Council	32,519	46,265	38,684	36,010	39,277	39,277	34,902	36,047	38,147
Municipal Manager		5,583	5,987	13,230	11,114	11,114	5,000	3,294	3,486
Budget and treasury office	68,328	35,251	35,939	64,388	64,599	64,599	78,900	83,505	68,480
Corporate services	-	48,005	71,323	61,324	64,584	64,584	71,569	83,084	99,759
Human Resources									
Information Technology									
Property Services									
Other Admin		48,005	71,323	61,324	64,584	64,584	71,569	83,084	99,759
Community and public safety	57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Community and social services	57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Libraries and Archives									
Museums & Art Galleries etc									
Community halls and Facilities									
Cemeteries & Crematoriums									
Child Care									
Ageed Care									
Other Community	57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Other Social									
Sport and recreation									
Public safety	-	-	-	-	-	-	-	-	-
Police									
Fire									
Civil Defence									
Street Lighting									
Other									
Housing									
Health	-	-	-	-	-	-	-	-	-
Clinics									
Ambulance									
Other									
Economic and environmental services	15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Planning and development	15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Economic Development/Planning	15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Town Planning/Building enforcement									
Licensing & Regulation									
Road transport	-	-	-	-	-	-	-	-	-
Roads									
Public Buses									
Parking Garages									
Vehicle Licensing and Testing									
Other									
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control									
Biodiversity & Landscape									
Other									
Trading services	281,833	328,304	342,585	220,544	216,514	216,514	212,373	223,486	225,077
Electricity	-	-	-	-	-	-	-	-	-
Electricity Distribution									
Electricity Generation									
Water	214,737	328,304	342,585	211,695	207,665	207,665	203,802	214,566	215,638
Water Distribution	214,737	328,304	342,585	211,695	207,665	207,665	203,802	214,566	215,638
Water Storage									
Waste water management	67,096	-	-	8,849	8,849	8,849	8,571	8,919	9,439
Sewerage	67,096	-	-	8,849	8,849	8,849	8,571	8,919	9,439
Storm Water Management									
Public Toilets									
Waste management	-	-	-	-	-	-	-	-	-
Solid Waste									
Other	-	-	-	-	-	-	-	-	-
Air Transport									
Abattoirs									
Tourism									
Forestry									
Markets									
Total Expenditure - Standard	455,774	521,888	554,401	458,996	457,366	457,366	462,345	491,066	498,027
Surplus/(Deficit) for the year	233,016	188,726	149,898	503,386	526,995	526,995	439,325	431,685	379,347

References

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

check oprev balance	-0	-0	-0	-0	-1	-1	-0	-0	0
check opexp balance	-0	-0	0	-0	-1	-1	-0	-0	-0

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - COUNCIL		9,758	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		15,281	8,097	-	-	-	-	-	-	-
Vote 3 - FINANCE		282,206	286,591	314,820	420,721	422,521	422,521	438,880	467,686	474,202
Vote 4 - PLANNING & WSA		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Vote 5 - COMMUNITY DEVELOPMENT		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Vote 6 - TECHNICAL SERVICES		353,088	397,378	375,250	505,065	525,244	525,244	439,020	429,310	376,831
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	31,668	31,668	31,668	13,851	14,765	15,636
Vote 9 - WASTE WATER		6,455	7,135	8,936	-	-	-	5,380	5,713	6,050
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	688,790	710,624	704,299	962,382	984,361	984,361	901,670	922,751	878,374
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL		32,519	53,149	44,671	49,241	50,392	50,392	39,902	39,342	41,613
Vote 2 - CORPORATE SERVICES		-	48,005	71,323	61,324	64,584	64,584	71,569	83,084	99,759
Vote 3 - FINANCE		68,328	35,251	35,808	64,388	64,599	64,599	78,800	83,505	68,480
Vote 4 - PLANNING & WSA		15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Vote 5 - COMMUNITY DEVELOPMENT		57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Vote 6 - TECHNICAL SERVICES		-	105,083	111,566	22,678	18,649	18,649	21,607	22,899	24,214
Vote 7 - WATER PURIFICATION		214,737	114,651	110,006	82,695	82,695	82,695	97,688	102,301	93,239
Vote 8 - WATER DISTRIBUTION		-	101,312	112,767	106,322	106,322	106,322	84,507	89,366	98,185
Vote 9 - WASTE WATER		67,096	7,259	8,246	8,849	8,849	8,849	8,571	8,919	9,439
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	455,774	521,898	554,401	458,996	457,366	457,366	462,345	491,066	499,027
Surplus/(Deficit) for the year	2	233,016	188,726	149,898	503,386	526,995	526,995	439,325	431,685	379,347

References

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

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote										
Vote 1 - COUNCIL		9,758	-	-	-	-	-	-	-	-
1.1 - COUNCIL		9,758								
1.2 - MUNICIPAL MANAGER ADMINISTRATION										
Vote 2 - CORPORATE SERVICES		15,281	8,097	-	-	-	-	-	-	-
2.1 - CORPORATE SERVICES ADMIN			8,097							
2.2 - HUMAN RESOURCES										
2.3 - AIRPORT		15,281								
2.4 - DISASTER MANAGEMENT										
Vote 3 - FINANCE		282,206	286,591	314,820	420,721	422,521	422,521	438,880	467,866	474,202
3.1 - FINANCIAL SERVICES ADMINISTRATION		282,206	295,341	313,570	419,471	421,271	421,271	437,630	466,416	473,202
3.2 - BUDGET AND TREASURY OFFICE			1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,000
Vote 4 - PLANNING & WSA		4,863	9,532	3,584	3,113	3,113	3,113	2,629	3,275	3,516
4.1 - PLANNING ADMINISTRATION		4,863	9,532	3,584	3,113	3,113	3,113	2,629	3,275	3,516
4.2 - WSA ADMINISTRATION										
Vote 5 - COMMUNITY DEVELOPMENT		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
5.1 - COMMUNITY & SOCIALSERVICES										
5.2 - INDONSA					1,815	1,815	1,815	1,911	2,022	2,139
5.3 - MUNICIPAL HEALTH		17,140	1,891	1,729						
5.4 - TOURISM										
5.5 - LOCAL ECONOMIC DEVELOPMENT										
5.6 - COMMUNITY DEVELOPMENT										
Vote 6 - TECHNICAL SERVICES		353,088	397,378	375,250	505,065	525,244	525,244	439,020	429,310	378,831
6.1 - PROJECT MANAGEMENT UNIT		353,088	397,378	375,250	505,065	525,244	525,244	439,020	429,310	378,831
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-
7.1 - WATER PURIFICATION - ABAQULUSI										
7.2 - WATER PURIFICATION - EDUMBE										
7.3 - WATER PURIFICATION - NONGOMA										
7.4 - WATER PURIFICATION - PONGOLA										
7.5 - WATER PURIFICATION - ULUNDI										
7.6 - WATER PURIFICATION - ZULULAND										
Vote 8 - WATER DISTRIBUTION		-	-	-	31,668	31,668	31,668	13,851	14,765	15,636
WATER DISTRIBUTION - ABAQULUSI										
WATER DISTRIBUTION - EDUMBE										
WATER DISTRIBUTION - NONGOMA										
WATER DISTRIBUTION - PONGOLA										
WATER DISTRIBUTION - ULUNDI										
WATER DISTRIBUTION - ZULULAND					31,668	31,668	31,668	13,851	14,765	15,636

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 9 - WASTE WATER		6,455	7,135	8,036	-	-	-	5,380	5,713	6,050
9.1 - WASTE - ABAQULUSI										
9.2 - WASTE - EDUMBE										
9.3 - WASTE - NONGOMA										
9.4 - WASTE - PONGOLA		6,455	7,135	8,036				5,380	5,713	6,050
9.5 - WASTE - ULUNDI										
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]										
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]										
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	688,790	710,524	704,299	962,382	964,361	984,361	901,670	922,751	878,374

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure by Vote										
Vote 1 - COUNCIL		32,519	53,149	44,671	49,241	50,392	50,392	39,802	39,342	41,813
1.1 - COUNCIL		32,519	46,266	38,684	36,019	39,277	39,277	34,902	36,047	38,147
1.2 - MUNICIPAL MANAGER ADMINISTRATION			6,883	5,987	13,222	11,114	11,114	5,000	3,294	3,458
Vote 2 - CORPORATE SERVICES		-	48,005	71,323	61,324	64,584	64,584	71,589	83,084	99,759
2.1 - CORPORATE SERVICES ADMIN			48,005	71,323	37,170	40,429	40,429	45,696	55,977	71,085
2.2 - HUMAN RESOURCES					5,025	5,025	5,025	5,043	5,341	5,650
2.3 - AIRPORT					13,800	13,800	13,800	15,853	16,381	17,319
2.4 - DISASTER MANAGEMENT					5,330	5,330	5,330	5,106	5,406	5,705
Vote 3 - FINANCE		68,328	35,251	35,808	64,388	64,599	64,599	78,800	83,505	88,480
3.1 - FINANCIAL SERVICES ADMINISTRATION		68,328	34,190	34,893	63,387	63,599	63,599	77,797	82,443	87,358
3.2 - BUDGET AND TREASURY OFFICE			1,061	1,115	1,000	1,000	1,000	1,003	1,062	1,122
Vote 4 - PLANNING & WSA		15,791	16,769	17,216	16,934	18,889	18,889	14,101	14,923	15,781
4.1 - PLANNING ADMINISTRATION		15,791	9,846	9,866	10,938	10,893	10,893	8,812	9,319	9,852
4.2 - WSA ADMINISTRATION			6,923	7,350	5,996	5,996	5,996	5,289	5,604	5,929
Vote 5 - COMMUNITY DEVELOPMENT		57,303	40,419	42,787	48,565	44,387	44,387	45,599	48,726	48,317
5.1 - COMMUNITY & SOCIAL SERVICES		57,303	40,419	42,787	21,323	19,148	19,145	21,834	21,477	21,839
5.2 - INDONSA					3,784	3,764	3,764	4,316	4,570	4,823
5.3 - MUNICIPAL HEALTH					8,236	8,236	8,236	8,407	8,688	9,397
5.4 - TOURISM					2,738	2,738	2,738	2,430	2,568	2,619
5.5 - LOCAL ECONOMIC DEVELOPMENT					10,494	10,494	10,494	8,612	8,971	9,249
5.6 - COMMUNITY DEVELOPMENT					-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	105,083	111,566	22,678	18,649	18,649	21,607	22,899	24,214
6.1 - PROJECT MANAGEMENT UNIT			105,083	111,566	22,678	18,649	18,649	21,607	22,899	24,214
Vote 7 - WATER PURIFICATION		214,737	114,851	110,006	82,695	82,695	82,695	97,688	102,301	93,239
7.1 - WATER PURIFICATION - ABAQULUSI					5,519	5,519	5,519			
7.2 - WATER PURIFICATION - EDUMBE					4,880	4,680	4,680			
7.3 - WATER PURIFICATION - NONGOMA					6,879	6,879	6,879			
7.4 - WATER PURIFICATION - PONGOLA					8,402	8,402	8,402			
7.5 - WATER PURIFICATION - ULUNDI					10,326	10,326	10,326			
7.6 - WATER PURIFICATION - ZULULAND		214,737	114,861	110,006	46,879	46,879	46,879	97,695	102,301	93,239
Vote 8 - WATER DISTRIBUTION		-	101,312	112,767	106,322	106,322	106,322	84,507	89,366	98,185
WATER DISTRIBUTION - ABAQULUSI					-	-	-			
WATER DISTRIBUTION - EDUMBE					13,285	13,265	13,265			
WATER DISTRIBUTION - NONGOMA					25,259	25,259	25,259			
WATER DISTRIBUTION - PONGOLA					15,747	15,747	15,747			
WATER DISTRIBUTION - ULUNDI					52,031	52,031	52,031			
WATER DISTRIBUTION - ZULULAND			101,312	112,767	-	-	-	84,507	89,366	98,185

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 9 - WASTE WATER		67,096	7,259	8,246	8,849	8,849	8,849	8,571	8,919	9,439
9.1 - WASTE - ABAQULUSI					127	127	127			
9.2 - WASTE - EDUMBE					595	595	595			
9.3 - WASTE - NONGOMA					2,243	2,243	2,243			
9.4 - WASTE - PONGOLA					946	946	946			
9.5 - WASTE - ULUNDI		67,096	7,259	8,246	4,938	4,939	4,939	8,571	8,919	9,439
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]										
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]										
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	455,774	521,898	554,401	458,996	457,366	457,366	462,345	481,066	499,027
Surplus/(Deficit) for the year	2	233,016	188,728	149,898	503,386	525,995	526,895	439,325	431,885	379,347

References

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

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	17,460	19,764	21,012	22,768	19,928	19,928	19,928	13,851	14,765	15,536
Service charges - sanitation revenue	2	6,455	7,135	8,936	8,900	7,740	7,740	7,740	5,380	5,713	6,050
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment		106	119	178	158	158	158	158	68	53	99
Interest earned - external investments		11,829	6,980	2,038	1,000	2,071	2,071	2,071	2,000	2,000	2,124
Interest earned - outstanding debtors		445									
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		290,600	306,610	305,645	336,761	331,311	331,311	331,311	355,079	384,863	417,994
Other revenue	2	1,834	3,585	12,686	95,357	101,105	101,105	101,105	87,708	83,632	57,124
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		328,930	344,194	350,495	464,944	462,314	462,314	462,314	464,045	491,066	499,027
Expenditure By Type											
Employee related costs	2	113,005	128,571	144,056	149,581	152,578	152,578	152,578	153,508	169,486	194,055
Remuneration of councillors		6,354	6,191	6,221	6,175	6,325	6,325	6,325	6,401	6,766	7,151
Debt impairment	3	2,526	6,418	8,246	3,594	3,594	3,594	3,594	3,594	3,817	4,042
Depreciation & asset impairment	2	30,074	29,701	45,070	32,565	32,565	32,565	32,565	45,761	48,598	51,125
Finance charges		11									
Bulk purchases	2	67,096	76,016	74,180	84,868	79,868	79,868	79,868	79,865	84,743	87,178
Other materials	8										
Contracted services		47,846	60,520	55,978	47,383	47,146	47,146	47,146	47,699	50,631	53,516
Transfers and grants		1,042	1,829	200	1,861	30	30	30	-	-	-
Other expenditure	4, 5	188,120	212,654	220,449	132,969	135,259	135,259	135,259	125,517	127,025	101,960
Loss on disposal of PPE											
Total Expenditure		455,774	521,898	554,401	458,996	457,366	457,366	457,366	462,345	491,066	499,027
Surplus/(Deficit)											
Transfers recognised - capital		(126,844)	(177,704)	(203,906)	5,948	4,948	4,948	4,948	1,700	0	(0)
Contributions recognised - capital		359,860	366,430	353,604	497,438	522,047	522,047	522,047	437,625	431,685	379,347
Contributed assets	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		233,016	188,726	149,698	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Taxation											
Surplus/(Deficit) after taxation		233,016	188,726	149,698	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		233,016	188,726	149,698	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		233,016	188,726	149,698	503,386	526,995	526,995	526,995	439,325	431,685	379,347

References

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

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

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		39,318	162	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		4,254	5,363	-	450	450	450	450	-	-	-
Vote 3 - FINANCE		16,441	7,133	3,602	2,050	2,050	2,050	2,050	1,500	-	-
Vote 4 - PLANNING & WSA		11,466	1,637	2,167	2,181	2,181	2,181	2,181	2,229	2,375	2,516
Vote 5 - COMMUNITY DEVELOPMENT		3,888	-	122	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		210,344	309,217	227,277	497,295	520,974	520,974	520,974	435,596	429,310	376,831
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	1,300	1,300	1,300	1,300	-	-	-
Vote 9 - WASTE WATER		12,801	-	-	40	40	40	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]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		298,512	323,512	233,167	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Total Capital Expenditure - Vote		298,512	323,512	233,167	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Capital Expenditure - Standard											
Governance and administration		60,013	12,658	3,602	2,500	2,500	2,500	2,500	1,500	-	-
Executive and council		39,318	162	-	-	-	-	-	-	-	-
Budget and treasury office		16,441	7,133	3,602	2,050	2,050	2,050	2,050	1,500	-	-
Corporate services		4,254	5,363	-	450	450	450	450	-	-	-
Community and public safety		3,888	-	122	-	-	-	-	-	-	-
Community and social services		1,714	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		2,174	-	122	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11,466	1,637	2,167	2,181	2,181	2,181	2,181	2,229	2,375	2,516
Planning and development		11,466	1,637	2,167	2,181	2,181	2,181	2,181	2,229	2,375	2,516
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		223,145	309,217	227,277	498,705	522,314	522,314	522,314	435,596	429,310	376,831
Electricity		-	-	-	-	-	-	-	-	-	-
Water		210,344	309,217	227,277	498,705	522,314	522,314	522,314	435,596	429,310	376,831
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		12,801	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	298,512	323,512	233,167	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Funded by:											
National Government		294,258	309,303	229,444	497,538	522,147	522,147	522,147	437,625	431,685	379,347
Provincial Government		-	399	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	294,258	309,702	229,444	497,538	522,147	522,147	522,147	437,625	431,685	379,347
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4,254	13,910	3,723	5,946	4,848	4,848	4,848	1,700	-	-
Total Capital Funding	7	298,512	323,512	233,167	503,386	526,995	526,995	526,995	439,325	431,685	379,347

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	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash				6	13,853	18,582	18,582	18,582	53,743	53,013	46,586
Call investment deposits	1	89,551	-	-	35,000	35,000	35,000	35,000	30,000	35,000	40,000
Consumer debtors	1	9,959	3,792	8,103	4,406	4,406	4,406	4,406	60,000	61,300	60,500
Other debtors		22,626	12,569	19,418	61,101	61,101	61,101	61,101	5,000	4,900	4,960
Current portion of long-term receivables					1,600	1,600	1,600	1,600	1,700	1,600	1,900
Inventory	2	3,351	3,796	5,507	3,500	3,500	3,500	3,500	3,500	3,550	3,600
Total current assets		125,487	19,646	33,035	119,460	124,189	124,189	124,189	153,943	159,263	157,536
Non current assets											
Long-term receivables		4,009	3,125	5,224	3,200	3,200	3,200	3,200	3,300	3,350	3,350
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	1,760,822	2,065,792	2,254,638	3,150,782	3,174,391	3,174,391	3,174,391	3,613,716	4,045,401	4,424,748
Agricultural					-	-	-	-			
Biological					-	-	-	-			
Intangible		378	384	574	388	388	388	388	400	405	400
Other non-current assets			1,151	1,151	-	-	-	-			
Total non current assets		1,765,209	2,070,452	2,261,588	3,154,369	3,177,979	3,177,979	3,177,979	3,617,416	4,049,156	4,428,498
TOTAL ASSETS		1,890,696	2,090,099	2,294,622	3,273,829	3,302,167	3,302,167	3,302,167	3,771,359	4,208,419	4,586,034
LIABILITIES											
Current liabilities											
Bank overdraft	1		5,499	45,487							
Borrowing	4										
Consumer deposits		3,218	3,228	3,330	29,000	29,000	29,000	29,000	5,000	4,900	4,700
Trade and other payables	4	85,456	79,695	77,035	60,000	60,000	60,000	60,000	61,000	58,000	51,000
Provisions		5,281	5,669	6,815					2,500	2,600	2,700
Total current liabilities		93,955	94,292	132,667	89,000	89,000	89,000	89,000	68,500	65,500	58,400
Non current liabilities											
Borrowing											
Provisions	5		5	15,738							
Total non current liabilities		5	5	15,738	-	-	-	-	-	-	-
TOTAL LIABILITIES		93,960	94,297	148,405	89,000	89,000	89,000	89,000	68,500	65,500	58,400
NET ASSETS	5	1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4	1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634
Reserves											
TOTAL COMMUNITY WEALTH/EQUITY	5	1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634

References

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

DC26 Zululand - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges											
Service charges			36,357	25,076	26,918	26,918	26,918	26,918	19,230	20,478	21,686
Other revenue					63,808	68,537	68,537	68,537	58,088	58,306	52,035
Government - operating	1	657,071	306,610	305,645	336,761	331,311	331,311	331,311	355,019	384,863	417,994
Government - capital	1		366,430	353,804	497,438	522,047	522,047	522,047	437,625	431,685	379,347
Interest		11,829	6,980	2,038	1,000	2,071	2,071	2,071	2,000	2,000	2,124
Dividends											
Payments											
Suppliers and employees		(423,465)	(494,353)	(494,961)	(401,327)	(401,327)	(401,327)	(401,327)	(386,233)	(413,885)	(419,595)
Finance charges		(253)									
Transfers and Grants	1		(1,829)	(200)	(1,861)	(30)	(30)	(30)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		245,182	219,895	191,402	522,738	549,528	549,528	549,528	485,729	483,447	453,591
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			23								
Decrease (increase) in non-current debtors			884								
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(286,059)	(315,852)	(231,383)	(503,386)	(479,777)	(479,777)	(479,777)	(439,325)	(431,685)	(379,347)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(286,059)	(314,945)	(231,383)	(503,386)	(479,777)	(479,777)	(479,777)	(439,325)	(431,685)	(379,347)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		(123)									
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		(123)	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(41,000)	(95,050)	(39,982)	19,352	69,752	69,752	69,752	46,404	51,762	74,244
Cash/cash equivalents at the year begin:	2	130,551	89,551	(5,499)	(5,499)	(5,499)	(5,499)	(5,499)	(45,481)	923	52,685
Cash/cash equivalents at the year end:	2	89,551	(5,499)	(45,481)	13,853	64,253	64,253	64,253	923	52,685	126,929

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	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	89,551	(5,499)	(45,481)	13,853	64,253	64,253	64,253	923	52,685	126,929
Other current investments > 90 days		0	(0)	(0)	35,000	(10,671)	(10,671)	(10,671)	82,820	35,328	(40,343)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		89,551	(5,499)	(45,481)	48,853	53,582	53,582	53,582	83,743	88,013	86,586
Application of cash and investments											
Unspent conditional transfers		13,275	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	72,181	56,737	57,855	10,988	9,132	9,132	9,132	11,658	5,643	(13,277)
Other provisions		-	-	-	-	-	-	-	2,500	2,600	2,700
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		85,456	56,737	57,855	10,988	9,132	9,132	9,132	14,158	8,243	(10,577)
Surplus(shortfall)		4,095	(62,237)	(103,336)	37,865	44,450	44,450	44,450	69,585	79,770	97,163

References

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

DC26 Zululand - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	298,512	323,512	233,167	503,386	526,995	526,995	439,325	431,685	379,347
Infrastructure - Road transport		-	1,637	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		281,282	309,217	227,277	495,365	519,974	519,974	435,396	429,310	376,831
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		12,801	-	-	-	-	-	-	-	-
Infrastructure		294,083	310,854	228,444	497,538	522,147	522,147	437,625	431,685	379,347
Community		-	500	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4,254	12,158	3,723	5,848	4,848	4,848	1,700	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		176	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	1,637	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		281,282	309,217	227,277	495,365	519,974	519,974	435,396	429,310	376,831
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		12,801	-	-	-	-	-	-	-	-
Infrastructure		294,083	310,854	229,444	497,538	522,147	522,147	437,625	431,685	379,347
Community		-	500	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4,254	12,158	3,723	5,848	4,848	4,848	1,700	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		176	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	298,512	323,512	233,167	503,386	526,995	526,995	439,325	431,685	379,347
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	2,173	2,173	2,173	2,229	2,375	2,516
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,676,908	2,057,558	2,249,763	3,143,140	3,168,758	3,168,758	3,609,787	4,043,022	4,422,232
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1,676,908	2,057,558	2,249,763	3,145,321	3,168,931	3,168,931	3,612,016	4,045,401	4,424,740
Community		-	-	-	-	-	-	-	-	-
Heritage assets		683	1,151	1,151	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		83,231	7,083	3,723	5,460	4,460	4,460	1,700	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		378	384	574	388	388	388	400	405	400
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,761,200	2,066,176	2,255,212	3,151,169	3,174,779	3,174,779	3,614,116	4,045,806	4,425,148
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		30,074	29,701	45,070	32,565	32,565	32,565	45,761	48,598	51,125
Repairs and Maintenance by Asset Class	3	38,259	47,350	41,115	34,035	32,597	32,597	32,597	34,593	36,633
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		32,788	41,895	33,535	27,148	25,148	25,148	25,148	28,707	28,283
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		32,788	41,895	33,535	27,148	25,148	25,148	25,148	28,707	28,283
Community		-	239	893	250	100	100	100	106	112
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	5,471	5,198	8,888	6,837	7,349	7,349	7,349	7,779	8,238
TOTAL EXPENDITURE OTHER ITEMS		68,333	77,031	88,185	66,600	65,162	65,162	78,358	83,190	87,758
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		2.2%	2.3%	1.8%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%
Renewal and R&M as a % of PPE		2.0%	2.0%	2.0%	1.0%	1.0%	1.0%	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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		-	31,597	30,756	30,920	30,920	30,920	51,653	53,753	54,965
Piped water inside yard (but not in dwelling)		51,000	42,573	46,935	49,353	49,353	49,353	31,315	32,410	55,700
Using public tap (at least min.service level)	2	18,000	27,125	29,510	29,811	29,811	29,811	15,368	15,550	16,610
Other water supply (at least min.service level)	4	-	-	-	15,368	15,368	15,368	-	-	-
<i>Minimum Service Level and Above sub-total</i>		69,000	101,295	107,201	125,452	125,452	125,452	98,336	101,713	127,275
Using public tap (< min.service level)	3	-	17,853	29,510	15,368	15,368	15,368	15,720	16,020	17,100
Other water supply (< min.service level)	4	-	-	-	-	-	-	13,760	14,500	17,000
No water supply		-	38,706	34,215	32,566	32,566	32,566	32,566	33,221	31,000
<i>Below Minimum Service Level sub-total</i>		-	56,559	63,725	47,934	47,934	47,934	62,036	63,741	65,100
Total number of households	5	69,000	157,854	170,928	173,386	173,386	173,386	160,372	165,454	192,375
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	30,258	30,265	30,920	30,920	30,920	30,000	310,000	31,500
Flush toilet (with septic tank)		-	1,364	1,364	868	866	866	866	950	1,500
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		75,000	69,475	80,205	89,830	89,830	89,830	89,830	92,130	93,200
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		75,000	101,097	111,834	121,618	121,616	121,616	120,696	403,080	126,200
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	56,757	46,027	36,150	36,150	36,150	36,150	33,850	32,700
<i>Below Minimum Service Level sub-total</i>		-	56,757	46,027	36,150	36,150	36,150	36,150	33,850	32,700
Total number of households	5	75,000	157,854	157,861	157,766	157,766	157,766	156,846	436,930	158,900
Energy:										
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	-	-	-	-	-	-	-	-	-
Refuse:										
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	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7	96,000	101,295	141,416	148,487	148,487	148,487	148,487	149,487	148,487
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8	-	-	848	891	891	891	836	700	770
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	848	891	891	891	836	700	770
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	880,528	988,581	1,085,439
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-

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 SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>											
Net Property Rates											
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
<i>less Revenue Foregone (in excess of R0 kWh per indigent household per month)</i>											
<i>less Cost of Free Basic Services (50 kWh per indigent household per month)</i>											
Net Service charges - electricity revenue											
Service charges - water revenue	6										
Total Service charges - water revenue		17,480	19,764	21,960	23,859	28,819	20,819	28,566	14,550	15,534	15,036
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>less Cost of Free Basic Services (6 kilolitres per indigent household per month)</i>				846	589	891	891	198	700	770	
Net Service charges - water revenue		17,480	19,764	21,012	22,788	19,928	19,928	19,928	13,851	14,765	15,036
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		6,455	7,135	8,938	8,800	7,740	7,740	7,740	5,380	5,713	6,050
<i>less Revenue Foregone (in excess of free sanitation services to indigent households)</i>											
<i>less Cost of Free Basic Services (free sanitation services to indigent households)</i>											
Net Service charges - sanitation revenue		6,455	7,135	8,938	8,800	7,740	7,740	7,740	5,380	5,713	6,050
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>											
<i>less Cost of Free Basic Services (removed once a week to indigent households)</i>											
Net Service charges - refuse revenue											
Other Revenue by source											
Accumulated Surplus					59,792	68,792	68,782	59,792	41,547	25,034	5,889
Other Revenue		1,834	3,585	12,656	3,000	6,748	6,748	6,748	-	-	-
Accumulated Surplus: Backlog Depreciation					32,565	32,565	32,565	32,565	46,761	48,566	51,125
Total 'Other' Revenue	3	1,834	3,585	12,656	96,357	101,105	101,105	101,105	87,708	83,632	57,124
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		80,040	128,511	144,056	103,391	103,391	103,391	103,391	117,788	130,220	148,885
Pension and UIF Contributions		16,980			14,137	14,137	14,137	14,137	14,750	16,082	18,835
Medical Aid Contributions					7,278	7,278	7,278	7,278	8,838	9,874	11,375
Overtime		4,028				2,867	2,867	2,867			
Performance Bonus		648									
Motor Vehicle Allowance		6,706			6,933	6,933	6,933	6,933	7,717	8,612	9,716
Cellphone Allowance					566	566	566	566	592	575	645
Housing Allowances		611			830	830	830	830	919	1,025	1,171
Other benefits and allowances		3,486			16,356	16,356	16,356	16,356	3,007	3,196	3,516
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
Less: Employees costs capitalised to PPE	4										
Total Employee related costs	5	113,065	128,511	144,056	149,581	152,578	152,578	152,578	153,508	169,468	194,055
Contributions recognised - capital	1	113,065	128,511	144,056	149,581	152,578	152,578	152,578	153,508	169,468	194,055
<i>List contributions by contract</i>											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		30,074	29,701	45,070	32,585	32,585	32,585	32,585	45,761	48,598	51,125
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	30,074	29,701	45,070	32,585	32,585	32,585	32,585	45,761	48,598	51,125
Bulk purchases	1										
Electricity Bulk Purchases		25,100	76,016	74,180	37,965	32,985	32,985	32,985	32,985	34,980	35,836
Water Bulk Purchases		37,967			51,903	49,903	49,903	49,903	46,900	48,774	51,343
Total bulk purchases	1	67,066	76,016	74,180	84,868	79,888	79,888	79,888	79,885	84,754	87,179
Transfers and grants											
Cash transfers and grants		1,042	1,829	200	1,861	30	30	30			
Non-cash transfers and grants											
Total transfers and grants	1	1,042	1,829	200	1,861	30	30	30			
Contracted services											
REPAIRS AND MAINTENANCE		38,258	60,520	41,115	34,035	32,597	32,597	32,597	31,597	34,593	36,630
CLEANING SERVICES		1,770		14,883	2,382	2,662	2,662	2,662	2,662	2,827	2,975
SECURITY SERVICES		7,330			12,116	11,316	11,316	11,316	11,316	12,016	12,643
INTERNAL AUDIT										875	927
METER READING SERVICES		469			557	557	557	557	502	219	337

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 DEVELOPME NT	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER PURIFICATION	Vote 8 - WATER DISTRIBUTION	Vote 9 - WASTE WATER	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates																	-
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue									13,851								13,851
Service charges - sanitation revenue										5,380							5,380
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment				E3													E3
Interest earned - external investments				2,000													2,000
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue				87,707													87,707
Transfers recognised - operational				349,084	400	1,911	3,624										355,019
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		-	-	438,879	400	1,911	3,624	-	13,851	5,380	-	-	-	-	-	-	464,044
Expenditure By Type																	
Employee related costs		6,884	25,166	19,257	9,538	22,283	11,023	34,223	21,563	2,668							152,147
Remuneration of councillors		6,401															6,401
Debt impairment				3,584													3,584
Depreciation & asset impairment				45,781													45,781
Finance charges																	-
Bulk purchases								48,865	33,000								79,865
Other materials																	-
Contracted services			21,352	74		180			78,173								47,019
Transfers and grants																	-
Other expenditure																	-
Loss on disposal of PPE		26,518	25,051	11,313	4,362	23,248	10,514	13,529	6,481	5,572							128,857
Total Expenditure		39,902	71,563	76,800	14,101	45,599	21,607	97,663	84,507	8,571	-	-	-	-	-	-	462,344
Surplus/(Deficit)		(39,902)	(71,563)	(38,079)	(13,701)	(43,688)	(17,983)	(87,663)	(70,657)	(3,191)	-	-	-	-	-	-	(1,700)
Transfers recognised - capital					2,229		438,398										437,625
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(39,902)	(71,563)	(38,079)	(11,472)	(43,688)	(17,413)	(87,663)	(70,657)	(3,191)	-	-	-	-	-	-	(438,325)

References
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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			307,245	295,066	314,820	420,721	422,521	422,521	438,860	467,666	474,202	
Community and public safety	To promote social development			17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139	
Economic and environmental services	To promote economic development			4,863	9,532	3,564	940	940	940	400	900	1,090	
Trading services	To facilitate the delivery of sustainable infrastructure and services			59,196	80,620	150,171	41,468	37,038	37,038	22,854	20,478	21,686	
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	388,444	387,112	470,284	464,944	462,314	462,314	464,045	491,066	499,027

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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			100,847	136,406	151,802	174,953	179,575	179,575	190,271	205,932	209,853	
Community and public safety	To promote social development			57,303	40,419	42,797	46,566	44,387	44,387	45,899	46,725	45,307	
Economic and environmental services	To promote economic development			15,791	16,739	17,216	16,634	16,889	16,889	14,102	14,523	15,761	
Trading services	To facilitate the delivery of sustainable infrastructure and services			281,633	328,305	342,585	220,544	216,514	216,514	212,073	223,466	228,067	
Allocations to other priorities													
Total Expenditure				1	455,774	621,898	554,401	458,996	457,366	457,366	462,345	491,066	499,027

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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery	A		60,013	12,668	3,602	2,500	2,500	2,500	1,500		
Community and public safety	To promote social development	B		3,688	-	122	-					
Economic and environmental services	To promote economic development	C		11,466	1,637	2,167	2,181	2,181	2,181	2,229	2,375	2,516
Trading services	To facilitate the delivery of sustainable infrastructure and services	D		223,145	309,217	227,277	498,765	522,314	522,314	455,596	429,319	376,831
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	298,512	323,512	233,167	503,386	526,995	526,995	439,325	431,685	379,347

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

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	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	0.0%	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%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.3	0.2	0.2	1.3	1.4	1.4	1.4	2.2	2.4	2.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	0.2	0.2	1.3	1.4	1.4	1.4	2.2	2.4	2.7
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	-	0.0	0.5	0.8	0.8	0.8	1.2	1.3	1.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Least 12 Mths Receipts/Last 12 Mths Billing %		0.0%	137.3%	83.7%	85.0%	97.3%	97.3%	97.3%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	134.0%	83.7%	85.0%	97.3%	97.3%	97.3%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.1%	5.7%	9.3%	15.1%	15.2%	15.2%	15.2%	15.1%	14.5%	14.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		80.8%	-1449.2%	-169.4%	433.1%	93.4%	93.4%	93.4%	6609.8%	110.1%	40.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)				1,471	1,471	1,471	1,471			
	Total Cost of Losses (Rand '000)	9628755	6546209.01	7514314.733	3274517	2781542	3452064	3452064	7514314.733	6762853.26	6086584.694
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.4%	37.4%	41.1%	32.2%	33.0%	33.0%	33.0%	33.1%	34.5%	38.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.1%	39.2%	45.2%	33.5%	34.4%	34.4%	34.4%	34.5%	35.9%	40.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	11.6%	13.8%	11.7%	7.3%	7.1%	7.1%	7.1%	7.0%	7.0%	7.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.1%	8.6%	12.9%	7.0%	7.0%	7.0%	7.0%	9.9%	9.9%	10.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	5.5	18.4	44.9	61.9	61.9	61.9	65.5	54.5	50.0	38.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	135.7%	60.6%	81.4%	210.9%	241.2%	241.2%	241.2%	345.3%	328.1%	309.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.4	(0.2)	(1.4)	0.5	2.2	2.2	2.2	0.0	1.7	3.9

References

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

Municipal entity services	Ref.	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Name of municipal entity	8 10	Household service targets (000) Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i> Using public tap (< min.service level) Other water supply (< min.service level) No water supply <i>Below Minimum Service Level sub-total</i> Total number of households								
Name of municipal entity	9 10	Sanitation/sewage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i> Bucket toilet Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i> Total number of households								
Name of municipal entity		Energy: 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								
Name of municipal entity		Refuse: 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								
Services provided by external mechanisms	Ref.	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
Names of service providers	8 10	Household service targets (000) Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i> Using public tap (< min.service level) Other water supply (< min.service level) No water supply <i>Below Minimum Service Level sub-total</i> Total number of households								
Names of service providers	9 10	Sanitation/sewage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i> Bucket toilet Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i> Total number of households								
Names of service providers		Energy: 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								
Names of service providers		Refuse: 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								
Details of Free Basic Services (FBS) provided	Ref.	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
Electricity		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
List type of FBS service		Location of households for each type of FBS Formal settlements - (50 kWh per indigent household per month R'000) Number of HH receiving this type of FBS Informal settlements (R'000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R'000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R'000) Number of HH receiving this type of FBS Other (R'000) Number of HH receiving this type of FBS								

		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	
Water	Ref.	Location of households for each type of FBS									
List type of FBS services		Formal settlements - (6 kilolitre per indigent household per month R'000)			48 435	890,921	550 521	890,921	636 181	699,869	795,780
		Number of HH receiving this type of FBS	95,000	101,285	141 411	148,487	148,487	148,487	148,487	148,487	148,487
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
	Other (R'000)										
	Number of HH receiving this type of FBS										
	Total cost of FBS - Water for informal settlements										
Sanitation	Ref.	Location of households for each type of FBS									
List type of FBS services		Formal settlements - (free sanitation service to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
	Other (R'000)										
	Number of HH receiving this type of FBS										
	Total cost of FBS - Sanitation for informal settlements										
Refuse Removal	Ref.	Location of households for each type of FBS									
List type of FBS services		Formal settlements - (removed once a week to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
	Other (R'000)										
	Number of HH receiving this type of FBS										
	Total cost of FBS - Refuse Removal for informal settlements										

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approved information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling

DC26 Zululand Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	89,551	(5,499)	(46,481)	13,853	64,253	64,253	64,253	923	52,685	126,929
Cash + investments at the yr end less applications - R'000	18(1)b	2	4,065	(62,237)	(103,338)	37,865	44,450	44,450	44,450	69,585	79,770	97,163
Cash year end/monthly employee/supplier payments	18(1)b	3	3.4	(0.2)	(1.4)	0.5	2.2	2.2	2.2	0.0	1.7	3.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	233,016	188,726	148,888	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	6.5%	5.3%	(0.3%)	(18.6%)	(6.0%)	(6.0%)	(36.5%)	0.5%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	117.8%	58.6%	71.3%	74.0%	74.0%	74.0%	72.2%	75.8%	93.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.6%	23.9%	27.5%	11.3%	13.0%	13.0%	13.0%	18.7%	18.6%	18.6%
Capital payments % of capital expenditure	18(1)c;19	8	95.8%	97.8%	99.2%	100.0%	91.0%	91.0%	91.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(49.8%)	68.2%	143.8%	0.0%	0.0%	0.0%	(0.6%)	1.5%	(0.5%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(22.1%)	67.2%	(38.7%)	0.0%	0.0%	0.0%	3.1%	1.5%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	2.2%	2.3%	1.8%	1.1%	1.0%	1.0%	1.0%	0.9%	0.9%	0.8%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

DC26 Zululand - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

DC26 Zululand - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resid.	Includ.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2016/17																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised	5																
No. of successful objections	5																
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/part (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15 000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discs (R'000)																	

References

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

DC26 Zululand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Property rates (rate in the Rand)									
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									
Exemptions, reductions and rebates (Rands)									
Residential properties									
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									
Bona fido farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/ fixed 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	4	4		6	7	7	8
Water usage - Block 3 (c/k)		31-40kl	5	5		7	8	9	10
Water usage - Block 4 (c/k)		>40kl	7	7		9	11	12	13
Other									
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
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									
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other									
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/ fixed fee									
80l bin - once a week									
250l bin - once a week									

References

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

DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Rand/cant											
Monthly Account for Household - 'Middle Income Range'											
1											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total											
VAT on Services											
Total large household bill:											
% increase/decrease											
2											
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total											
VAT on Services											
Total small household bill:											
% increase/decrease											
3											
Monthly Account for Household - 'Indigent'											
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total											
VAT on Services											
Total small household bill:											
% increase/decrease											

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC26 Zululand - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		89,551	-	-	35,000	35,000	35,000	30,000	35,000	40,000
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										
Municipality sub-total	1	89,551	-	-	35,000	35,000	35,000	30,000	35,000	40,000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		89,551	-	-	35,000	35,000	35,000	30,000	35,000	40,000

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							
Parent municipality									
Zululand District Municipality		Months	Call Deposit	No	Variable	5	0	0	32 Days
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

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

DC26 Zululand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-

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

References

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

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		266,311	297,733	305,590	334,696	327,382	327,382	352,708	381,941	414,855
Local Government Equitable Share		258,854	276,930	297,420	322,706	322,706	322,706	347,834	380,691	413,855
Finance Management		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,000
Municipal Systems Improvement		1,000	890	934	940	940	940			
Water Services Operating Subsidy			15,721	3,500	6,000					
EPWP Incentive		5,207	2,942	2,486	3,800	2,486	2,486	3,624		
Other transfers/grants [insert description]										
Provincial Government:		1,926	4,115	1,979	2,065	2,065	2,065	2,311	2,922	3,139
Shared services		385	2,276	250	250	250	250	400	900	1,000
Art centre Subsidies (Indonsa Grant)		1,551	1,639	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Councilloe Training			200							
Gowth Development summit				346						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	268,237	301,848	307,569	336,761	329,447	329,447	355,019	384,863	417,994
Capital Transfers and Grants										
National Government:		341,863	364,049	345,860	497,538	522,697	522,697	437,625	431,685	379,347
Municipal Infrastructure Grant (MIG)		275,487	261,545	241,622	221,359	221,359	221,359	219,314	235,355	249,631
Regional Bulk Infrastructure		64,500	53,081	62,866	195,000	185,000	185,000	108,011	60,322	23,200
Rural Roads Asset Managemnt Systems Grant		1,776	1,866	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Municipal Water Infrastructure Grant			37,170	39,205	79,006	79,006	79,006			
Water services infrastructure Grant								109,071	133,633	104,000
Rural sanitation			4,500							
Massification			5,887							
Drought relief				4,444		35,159	35,159			
Provincial Government:		-	7,143	1,017	-	-	-	-	-	-
Airport			6,499	1,017						
ACIP			644	1,017						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	341,863	371,193	346,878	497,538	522,697	522,697	437,625	431,685	379,347
TOTAL RECEIPTS OF TRANSFERS & GRANTS		610,100	673,040	654,447	834,299	852,144	852,144	792,644	816,548	797,341

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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		266,311	297,733	305,590	334,696	327,382	327,382	352,708	381,941	414,855
Local Government Equitable Share		258,854	276,930	297,420	322,706	322,706	322,706	347,834	380,691	413,855
Finance Management		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,000
Municipal Systems Improvement		1,000	890	934	940	940	940			-
Water services operating subsidy			15,721	3,500	6,000					
EPWP incentive		5,207	2,942	2,485	3,800	2,486	2,486	3,624		
0										
Other transfers/grants [insert description]										
Provincial Government:		1,926	4,115	2,537	2,065	2,065	2,065	2,311	2,922	3,139
Shared services		335	2,276	463	250	250	250	400	900	1,000
Art centre Subsidies (Indonsa Grant)		1,561	1,539	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Councillor Training			200							
Growth Development summit				348						
0										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		268,237	301,848	308,127	336,761	329,447	329,447	355,019	384,863	417,994
Capital expenditure of Transfers and Grants										
National Government:		341,863	364,049	350,304	497,538	522,697	522,697	437,625	431,685	379,347
Municipal Infrastructure Grant (MIG)		275,487	261,545	241,622	221,359	221,359	221,359	218,314	235,355	249,631
Regional Bulk Infrastructure		64,600	53,081	62,856	195,000	185,000	185,000	108,011	60,322	23,200
Rural Roads Asset Management Systems Grant		1,776	1,866	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Municipal Water Infrastructure Grant			37,170	39,205	79,006	79,006	79,006			
Water services infrastructure Grant								109,071	133,633	104,000
Rural sanitation			4,500							
Massification			5,887							
Drought relief				4,444		35,159	35,159			
Provincial Government:		-	7,143	1,017	-	-	-	-	-	-
Airport			6,499							
ACIP			644	1,017						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		341,863	371,193	351,322	497,538	522,697	522,697	437,625	431,685	379,347
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		610,100	673,040	659,449	834,299	852,144	852,144	792,644	816,548	797,341

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	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		288,874	302,495	303,107	334,696	329,246	329,246	352,708	381,941	414,855
Conditions met - transferred to revenue		288,874	302,495	303,107	334,696	329,246	329,246	352,708	381,941	414,855
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		1,926	4,115	2,537	2,065	2,065	2,065	2,311	2,922	3,139
Conditions met - transferred to revenue		1,926	4,115	2,537	2,065	2,065	2,065	2,311	2,922	3,139
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		290,800	306,610	305,644	336,761	331,311	331,311	355,019	384,863	417,994
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		294,258	302,558	228,426	497,538	522,147	522,147	437,625	431,685	379,347
Conditions met - transferred to revenue		294,258	302,558	228,426	497,538	522,147	522,147	437,625	431,685	379,347
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	7,143	1,017						
Conditions met - transferred to revenue		-	7,143	1,017	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		294,258	309,702	229,444	497,538	522,147	522,147	437,625	431,685	379,347
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		585,058	616,311	535,088	834,299	853,458	853,458	792,644	816,548	797,341
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

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

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2015/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Transfers to other municipalities											
WSP Grant - Abaqulus:		1,042	1,509		1,551						
Tourism Grant											
Abaqulus Municipality			50	50	50						
Edumbe Municipality			50	50	50						
Nongoma Municipality			50	50	50						
Pongola Municipality			50	50	50						
Ulundi Municipality					50						
Route R66			50		50						
Battlefields Route	1		50		50	30	30	30			
Zululand Birding Route											
Total Cash Transfers To Municipalities:		1,042	1,829	200	1,861	30	30	30			
Cash Transfers to Entities/Other External Mechanisms											
Battlefields Route	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-			
Cash Transfers to other Organs of State											
Battlefields Route	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-			
Cash Transfers to Organisations											
Battlefields Route											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-			
Cash Transfers to Groups of Individuals											
Battlefields Route											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-			
TOTAL CASH TRANSFERS AND GRANTS	6	1,042	1,829	200	1,861	30	30	30			
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-			
Non-Cash Transfers to Entities/Other External Mechanisms											
Battlefields Route	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-			
Non-Cash Transfers to other Organs of State											
Battlefields Route	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-			
Non-Cash Grants to Organisations											
Battlefields Route	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-			
Groups of Individuals											
Battlefields Route	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-			
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-			
TOTAL TRANSFERS AND GRANTS	6	1,042	1,829	200	1,861	30	30	30			

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'

TOTAL SALARY, ALLOWANCES & BENEFITS										
		125,382	134,762	158,328	155,756	158,904	158,904	159,909	176,254	201,207
% Increase	4		7.5%	17.5%	(1.6%)	2.0%	-	0.6%	10.2%	14.2%
TOTAL MANAGERS AND STAFF	5,7	119,328	128,570	152,107	149,581	152,578	152,578	153,508	169,488	194,055

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

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

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	35		35	35		35	35		35
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	6		6	6		6	6		6
Other Managers	7									
Professionals		833	617	216	850	446	404	835	498	337
Finance		66	52	14	51	43	8	52	44	8
Spatial/town planning		19	10	9	22	13	9	19	12	7
Information Technology										
Roads										
Electricity										
Water		370	222	148	601	230	371	605	297	308
Sanitation		18	8	10	22	21	1	21	20	1
Refuse										
Other		380	325	35	154	139	15	138	125	13
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	874	617	257	891	446	445	876	498	378
% Increase					1.9%	(27.7%)	73.2%	(1.7%)	11.7%	(15.1%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of 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 SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework				
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19		
Revenue - Standard																			
	Government and administration																		
	Executive and council		36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	438,880	467,666	474,202
	Budget and treasury office		36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	438,880	467,666	474,202
	Corporate services		159	159	159	159	159	159	159	159	159	159	159	159	159	1,911	2,022	2,139	
	Community and public safety		159	159	159	159	159	159	159	159	159	159	159	159	159	1,911	2,022	2,139	
	Community and social services		159	159	159	159	159	159	159	159	159	159	159	159	159	1,911	2,022	2,139	
	Sport and recreation		159	159	159	159	159	159	159	159	159	159	159	159	159	1,911	2,022	2,139	
	Public safety																		
	Housing																		
	Health																		
	Economic and environmental services																		
	Planning and development		219	219	219	219	219	219	219	219	219	219	219	219	219	2,629	3,275	3,516	
	Road transport		219	219	219	219	219	219	219	219	219	219	219	219	219	2,629	3,275	3,516	
	Environmental protection																		
	Trading services		38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	458,250	448,788	398,517	
	Electricity		37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	452,871	444,075	392,467	
	Water		448	448	448	448	448	448	448	448	448	448	448	448	448	5,380	5,713	6,050	
	Waste water management																		
	Waste management																		
	Other		75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	901,670	922,751	878,374	
	Total Revenue - Standard		75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	901,670	922,751	878,374	
Expenditure - Standard																			
	Government and administration																		
	Executive and council		15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	190,271	205,931	209,853	
	Budget and treasury office		3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	39,502	39,342	41,813	
	Corporate services		6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	78,800	83,505	88,480	
	Community and public safety		5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	71,589	83,064	99,759	
	Community and social services		3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	45,599	46,726	48,317	
	Sport and recreation		3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	45,599	46,726	48,317	
	Public safety																		
	Housing																		
	Health																		
	Economic and environmental services																		
	Planning and development		1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	14,101	14,923	15,781	
	Road transport		1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	14,101	14,923	15,781	
	Environmental protection																		
	Trading services		17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	212,373	223,486	225,077	
	Electricity		16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	203,802	214,566	215,638	
	Water		714	714	714	714	714	714	714	714	714	714	714	714	714	8,571	8,919	9,439	
	Waste water management																		
	Waste management																		
	Other		38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	462,345	481,066	498,027	
	Total Expenditure - Standard		38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	462,345	481,066	498,027	
	Surplus/(Deficit) before assoc.		36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347	
	Share of surplus/ (deficit) of associate																		
	Surplus/(Deficit)	1	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347	

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

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

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
1	Capital Expenditure - Standard																	
	Governance and administration																	
	Executive and council		125	125	125	125	125	125	125	125	125	125	125	125	125	1,500	-	-
	Budget and treasury office		125	125	125	125	125	125	125	125	125	125	125	125	125	1,500	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety																	
	Community and social services																	
	Sport and recreation																	
	Public safety																	
	Housing																	
	Health																	
	Economic and environmental services																	
	Planning and development		186	186	186	186	186	186	186	186	186	186	186	186	186	2,229	2,375	2,516
	Road transport		186	186	186	186	186	186	186	186	186	186	186	186	186	2,229	2,375	2,516
	Environmental protection																	
	Trading services																	
	Electricity		36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	435,596	429,310	376,831
	Water		36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	435,596	429,310	376,831
	Waste water management																	
	Waste management																	
	Other																	
	Total Capital Expenditure - Standard	2	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347
	Funded by:																	
	National Government		36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	437,625	431,685	379,347
	Provincial Government																	
	District Municipality																	
	Other transfers and grants																	
	Transfers recognised - capital		36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	437,625	431,685	379,347
	Public contributions & donations																	
	Borrowing																	
	Internally generated funds		142	142	142	142	142	142	142	142	142	142	142	142	142	1,700	-	-
	Total Capital Funding		36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347

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

check

DC26 Zululand - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source														1		
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	13,851	14,765	15,636
Service charges - water revenue	448	448	448	448	448	448	448	448	448	448	448	448	448	5,360	5,713	6,050
Service charges - sanitation revenue																
Service charges - refuse revenue																
Service charges - other																
Rental of facilities and equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	88	93	99
Interest earned - external investments	167	167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,000	2,124
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfer receipts - operational	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	365,019	384,863	417,694
Other revenue	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	59,000	58,213	51,936
Cash Receipts by Source	34,657	34,657	34,657	34,657	34,657	34,657	34,657	34,657	34,657	34,657	34,657	34,657	34,657	434,337	465,647	493,639
Other Cash Flows by Source																
Transfer receipts - capital	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	437,625	431,685	379,347
Contributions recognised - capital & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current debtors																
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	71,326	71,326	71,326	71,326	71,326	71,326	71,326	71,326	71,326	71,326	71,326	71,326	71,326	871,962	897,332	873,166
Cash Payments by Type																
Employee related costs	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	153,508	169,488	194,055
Remuneration of councillors	533	533	533	533	533	533	533	533	533	533	533	533	533	6,401	6,766	7,151
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	2,472	29,669	31,472	32,262
Bulk purchases - Water & Sewer	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	42,210	44,797	46,208
Other materials																
Contracted services	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	40,544	32,569	34,518
Transfers and grants - other municipalities																
Transfers and grants - other																
Other expenditure	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	113,901	126,804	105,410
Cash Payments by Type	32,186	32,186	32,186	32,186	32,186	32,186	32,186	32,186	32,186	32,186	32,186	32,186	32,186	386,233	413,885	419,595
Other Cash Flows/Payments by Type																
Capital assets	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	68,797	825,568	845,570	798,942
NET INCREASE/(DECREASE) IN CASH HELD	2,529	2,529	2,529	2,529	2,529	2,529	2,529	2,529	2,529	2,529	2,529	2,529	2,529	46,404	51,762	74,244
Cash/cash equivalents at the month/year begin:	(45,481)	(42,952)	(40,422)	(37,893)	(35,364)	(32,835)	(30,306)	(27,776)	(25,247)	(22,718)	(20,189)	(17,660)	(15,131)	(12,602)	(10,073)	(7,544)
Cash/cash equivalents at the month/year end:	(42,952)	(40,422)	(37,893)	(35,364)	(32,835)	(30,306)	(27,776)	(25,247)	(22,718)	(20,189)	(17,660)	(15,131)	(12,602)	(10,073)	(7,544)	(5,000)

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because limiting differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
WSSA	Yrs	1	Management, operation & maintenance of water and waste	2015/06/31	42,000
Rheochem	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	30 June 2016	17,000
Zibula Ngethokazi	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 June 2016	13,000
Aqua Transport	Yrs	3	Delivery of portable water in the ZDM using water tanker	30 June 2016	17,000
Water & Sanitation Roster - ZDM 1309/2012 Various Cont	Yrs	3	Emergency Water and Sanitation Services	2016/16/30	65,000

References

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

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

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		294,083	310,854	228,444	497,538	522,147	522,147	437,625	431,685	379,347
Infrastructure - Road transport		-	1,637	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Roads, Pavements & Bridges		-	1,637	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		281,282	309,217	227,277	495,365	519,974	519,974	435,396	429,310	376,831
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		281,282	309,217	227,277	495,365	519,974	519,974	435,396	429,310	376,831
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		12,801	-	-	-	-	-	-	-	-
Waste Management		12,801	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	500	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sport fields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	500	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4,254	12,158	3,723	5,848	4,848	4,848	1,700	-	-
General vehicles		3,366	7,009	2,343	1,200	1,000	1,000	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		620	1,045	623	1,980	1,980	1,980	500	-	-
Furniture and other office equipment		221	709	635	668	668	668	200	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	500	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		27	3,002	120	2,000	1,200	1,200	1,000	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		176	-	-	-	-	-	-	-	-
Computers - software & programming		176	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	298,512	323,512	233,167	503,386	526,985	528,995	439,325	431,685	379,347

Specialised vehicles										
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
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Specialised vehicles									
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

0

Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	38,258	47,330	41,115	34,035	32,597	32,597	32,597	34,593	36,633

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		2.2%	2.3%	1.8%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%
R&M as % Operating Expenditure		8.4%	9.1%	7.4%	7.4%	7.1%	7.1%	7.1%	7.0%	7.3%

References

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

check balance

Computers - software & programming Other (list sub-class)										
Total Depreciation	1	30,074	29,701	45,070	32,565	32,565	32,565	45,761	46,596	51,125

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

References

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

Check

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

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
R thousand								
Capital expenditure	1							
Vote 1 - COUNCIL		-	-	-				
Vote 2 - CORPORATE SERVICES		-	-	-				
Vote 3 - FINANCE		1,500	-	-				
Vote 4 - PLANNING & WSA		2,229	2,375	2,516	2,664	2,822	2,988	3,164
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-				
Vote 6 - TECHNICAL SERVICES		435,596	429,310	376,831	399,064	422,609	447,543	473,948
Vote 7 - WATER PURIFICATION		-	-	-				
Vote 8 - WATER DISTRIBUTION		-	-	-				
Vote 9 - WASTE WATER		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		439,325	431,685	379,347	401,728	425,430	450,531	477,112
Future operational costs by vote	2							
Vote 1 - COUNCIL		39,902	39,342	41,613	44,068	46,668	49,422	52,338
Vote 2 - CORPORATE SERVICES		71,569	83,084	99,759	105,645	111,878	118,479	125,469
Vote 3 - FINANCE		78,800	83,505	88,480	72,520	76,799	81,330	86,129
Vote 4 - PLANNING & WSA		14,101	14,923	15,781	16,712	17,698	18,742	19,848
Vote 5 - COMMUNITY DEVELOPMENT		45,599	46,726	48,317	51,168	54,186	57,383	60,769
Vote 6 - TECHNICAL SERVICES		21,607	22,899	24,214	25,643	27,156	28,758	30,455
Vote 7 - WATER PURIFICATION		97,688	102,301	93,239	98,740	104,566	110,735	117,268
Vote 8 - WATER DISTRIBUTION		84,507	89,366	98,185	103,978	110,112	116,609	123,489
Vote 9 - WASTE WATER		8,571	8,919	9,439	9,996	10,585	11,210	11,871
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]		-	-	-				
<i>List entity summary if applicable</i>								
Total future operational costs		462,345	491,066	499,027	528,470	559,649	592,669	627,636
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		901,670	922,751	878,374	930,198	985,080	1,043,200	1,104,748

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/Volunteer project	Ref	Program/Project description	Project number	BPF Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework		Project Information	
										Audited Outcome 2014/15	Current Year 2016/17 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Start location
Parent municipality: LC2 of capital projects grouped by Municipal Vote															
Sub-section: Rural sanitation															
Renewable		REJUVENATING SCHEMES			Yes	Infrastructure - Sanitation	sanitation	31° 14' 43.30" E 28° 14' 48.77" S	55,406	56,253	48,421	236,555	249,931	Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 14' 43.30" E 28° 14' 48.77" S	22,162	22,501	38,205			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 35' 13.16" E 27° 59' 48.97" S	25,902	19,841	13,689			Renewal	
Renewable		WATER SAURATION			Yes	Infrastructure - Water	Reduction	31° 57' 24.00" E 27° 49' 59.27" S	21,617	59,062	59,338			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 55' 34.10" E 27° 29' 34.77" S	16,455	16,707	21,482			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 31' 21.97" E 27° 21' 22.16" S	244	248				Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 15' 30.31" E 27° 22' 5.78" S	10,013	3,465	3,853			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 15' 30.31" E 27° 22' 5.78" S	4,557	3,713	3,800			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 59' 15.01" E 27° 29' 34.47" S	28,289	8,415	9,038			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 14' 55.94" E 27° 21' 2.46" S	2,483	1,485	1,572			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 42' 20.44" E 27° 51' 47.15" S	2,429	5,817	11,386			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 31' 30.04" E 28° 16' 23.04" S	22,182	22,501	7,466			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 42' 49.74" E 27° 59' 1.07" S	11,824	8,231	7,466			Renewal	
Renewable		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reduction	31° 42' 49.74" E 27° 59' 1.07" S	29,205	79,006	109,071			Renewal	
Renewable		RECORDING BULK WATER SCHEMES			Yes	Infrastructure - Water	Infrastructure - Water	31° 27' 24.62" E 27° 48' 59.27" S	54,000	186,000	108,000			Renewal	
Renewable		RECORDING BULK WATER SCHEMES			Yes	Infrastructure - Water	Infrastructure - Water	31° 27' 24.62" E 27° 48' 59.27" S	13,000	57,000				Renewal	
Renewable		RECORDING BULK WATER SCHEMES			Yes	Infrastructure - Road transport	Infrastructure - Road transport	31° 27' 24.62" E 27° 48' 59.27" S	2,167	2,173	2,229			Renewal	
Parent Capital expenditure										437,914	208,652	279,347			
Entities:															
Entity A															
Entity B															
Entity C															
Entity D															
Entity E															
Entity F															
Entity G															
Entity H															
Entity I															
Entity J															
Entity K															
Entity L															
Entity M															
Entity N															
Entity O															
Entity P															
Entity Q															
Entity R															
Entity S															
Entity T															
Entity U															
Entity V															
Entity W															
Entity X															
Entity Y															
Entity Z															
Total Capital expenditure										329,884	547,538	437,914	208,652	279,347	

1. Must reconcile with Budgeted Capital Expenditure
 2. As per Table SA16
 3. As per Table SA14
 4. Projects listed above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be labeled individually. Other projects by programme by Vote
 5. Correct to account. Provide a logical starting point on networked infrastructure.
 6. Distinguish projects approved in terms of MFMA, section 19(1)(b) and MFMR Regulation 13
 Check (96 827)

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

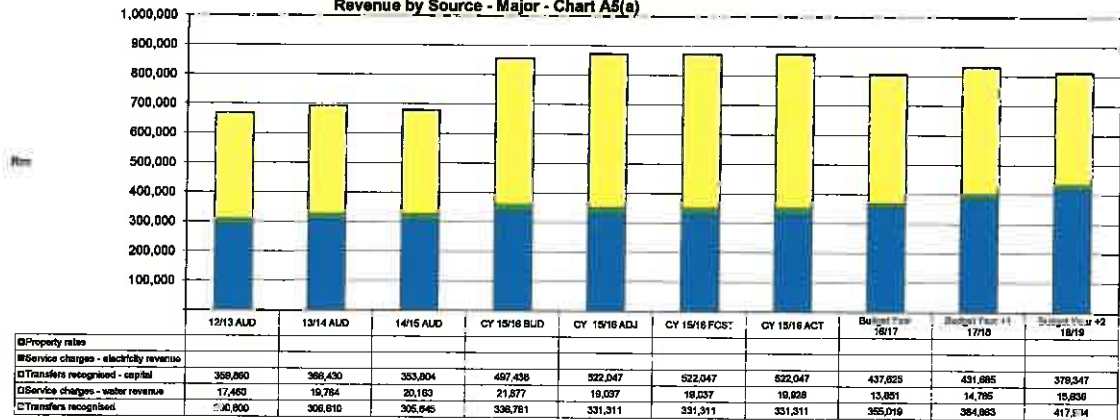
IDP Strategic Objective - Revenue
IDP Strategic Objective - Expenditure
IDP Strategic Objective - Capital Expenditure

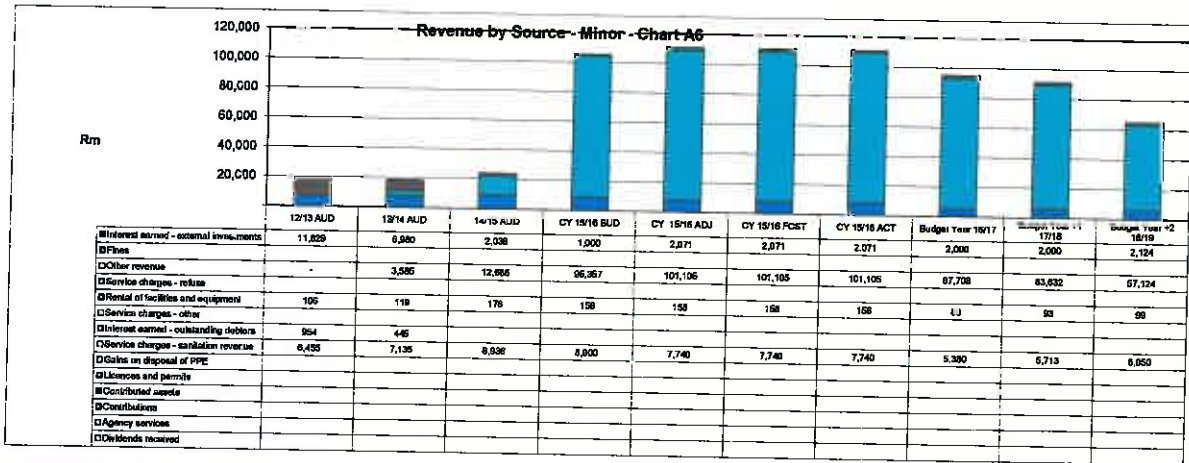
Miscellaneous

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 Major Source (refer 'Minor' source for 'Other Revenue' allocation)	12/13 AUD	13/14 AUD	14/15 AUD	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCST	CY 15/16 ACT	Budget Year 16/17 17/18	Budget Year +1 18/19	Budget Year +2 18/19
Dividends received										
Agency services										
Contributions										
Contributed assets										
Licences and permits										
Gains on disposal of PPE										
Service charges - sanitation revenue	6,455	7,135	8,936	8,900	7,740	7,740	7,740	5,380	5,715	6,050
Interest earned - outstanding debtors	954	445								
Service charges - other										
Rental of facilities and equipment	106	119	178	158	158	158	158	88	93	99
Service charges - refuse										
Other revenue		3,585	12,686	95,357	101,105	101,105	101,105	87,708	83,632	57,124
Fines										
Interest earned - external investments	11,829	6,980	2,038	1,000	2,071	2,071	2,071	2,000	2,000	2,124
Transfers recognised	290,800	306,610	305,645	336,761	331,311	331,311	331,311	355,019	384,863	417,994
Service charges - water revenue	17,460	19,764	20,163	21,877	19,037	19,037	19,828	13,851	14,785	15,636
Transfers recognised - capital	359,860	366,430	353,804	497,438	522,047	522,047	522,047	437,825	431,685	379,347
Service charges - electricity revenue										
Property rates										
revenue check	687,484	711,069	703,451	981,491	983,470	983,470	984,361	901,670	922,751	876,374

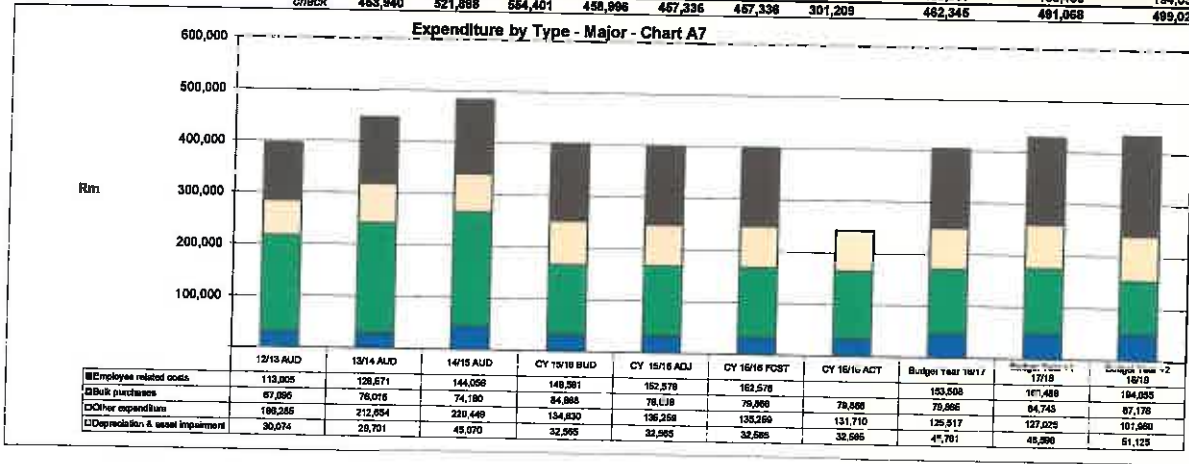
Revenue by Source - Major - Chart A5(a)





Operating Expenditure by Major & Minor Type

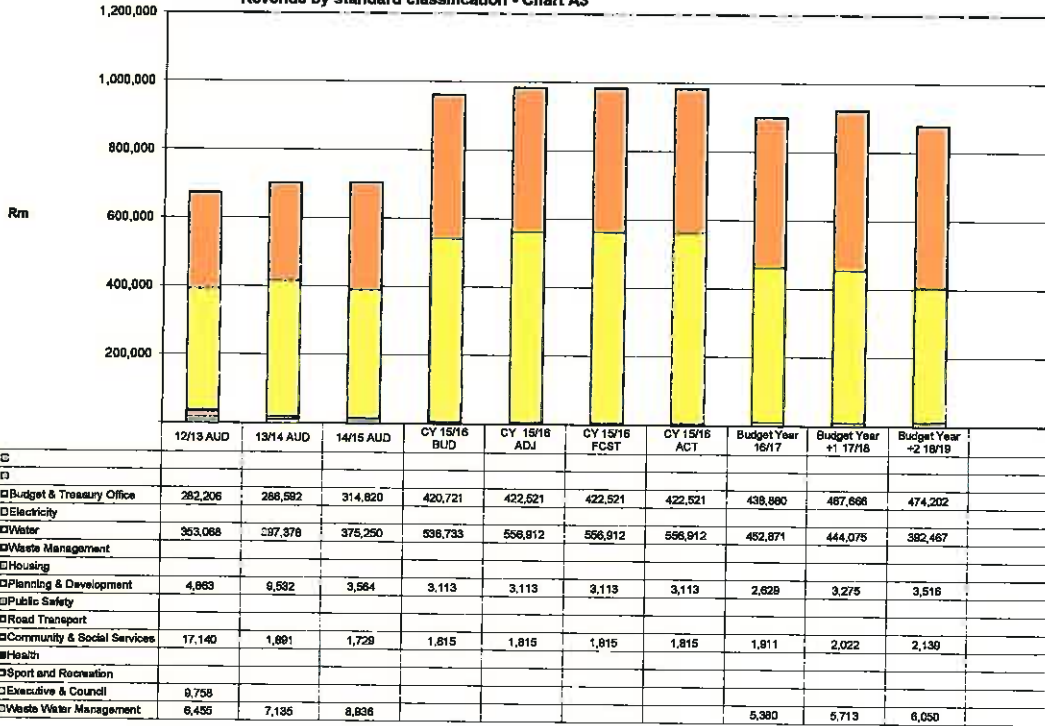
Other materials										
Loss on disposal of PPE										
Remuneration of councillors		6,054	6,191	6,221	6,175	6,325	6,325	6,401	6,766	7,151
Grants and subsidies	1,042	1,828	200							
Debt impairment	2,526	6,416	8,246	3,594	3,594	3,594	3,594	3,594	3,817	4,042
Contracted services	47,846	60,520	55,978	47,363	47,146	47,146	47,146	47,699	50,631	53,516
Finance charges	11									
Depreciation & asset impairment	30,074	29,701	45,070	32,585	32,565	32,585	32,565	45,761	48,598	51,125
Other expenditure	196,285	212,654	220,449	134,830	135,259	135,259	131,710	125,517	127,025	101,960
Bulk purchases	67,096	76,016	74,180	84,888	79,868	79,868	79,868	79,866	84,743	87,178
Employee related costs	113,005	128,571	144,056	149,581	152,578	152,578	153,508	153,508	169,488	194,055
check	463,940	521,866	584,401	458,996	457,336	457,336	301,209	462,346	481,058	499,028



Revenue by Standard Classification

Corporate Services	16,261	8,087								
Environmental Protection										
Waste Water Management	6,455	7,136	8,936					5,380	5,713	6,050
Executive & Council	9,799									
Sport and Recreation										
Health										
Community & Social Services	17,142	1,991	1,729	1,815	1,815	1,815	1,815	1,911	2,022	2,139
Road Transport										
Public Safety										
Planning & Development	4,863	6,592	3,554	3,113	3,113	3,113	3,113	2,629	3,275	3,516
Housing										
Waste Management										
Water	353,068	397,378	375,250	536,733	556,912	556,912	556,912	452,871	444,075	382,467
Electricity										
Budget & Treasury Office	282,206	286,592	314,820	420,721	422,521	422,521	422,521	438,880	467,666	474,202

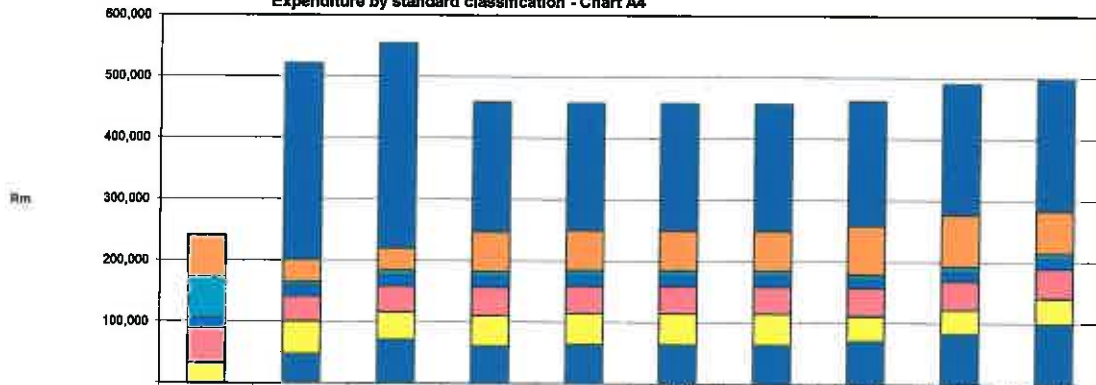
Revenue by standard classification - Chart A3



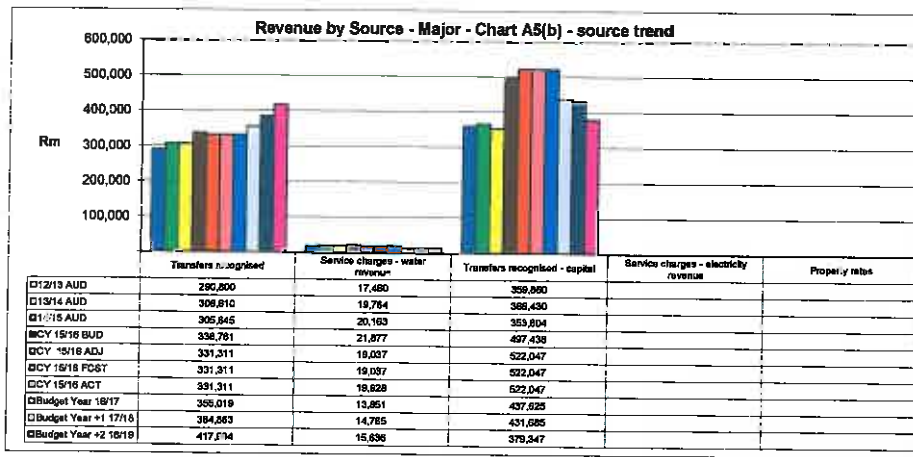
Expenditure by Standard Classification

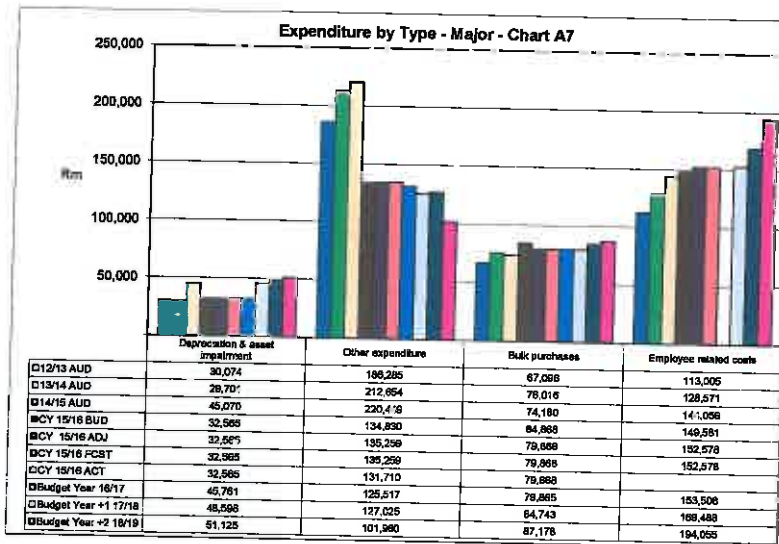
Corporate Services		48,005	71,323	61,324	64,584	64,584	64,584	71,566,721	83,084,396	99,759,435
Environmental Protection										
Executive & Council	32,519	53,149	44,671	49,241	50,392	50,392	50,392	39,902,319	39,341,692	41,613,094
Housing										
Health										
Community & Social Services	57,303	40,419	42,797	46,565	44,387	44,387	44,387	45,599,261	46,726,313	48,316,815
Planning & Development	15,791	16,789	17,216	16,934	16,889	16,889	16,889	14,101,339	14,922,723	15,780,797
Waste Management										
Sport and Recreation										
Public Safety										
Water Management	67,096	7,259	8,246	8,849	8,849	8,849	8,849	8,571,009	8,919,399	9,438,661
Budget & Treasury Office	68,328	35,251	35,809	64,388	64,599	64,599	64,599	79,800,180	83,505,201	66,480,161
Water		321,045	334,340	211,695	207,665	207,665	207,665	203,801,769	214,566,242	215,638,081
Electricity										

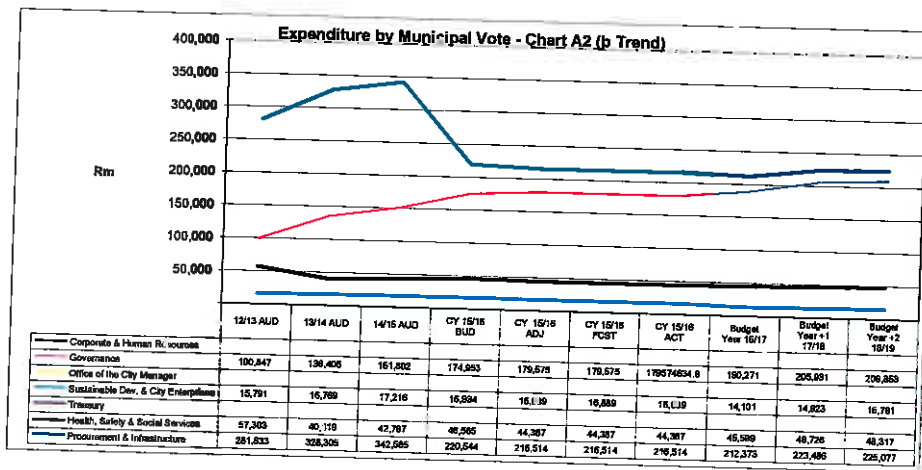
Expenditure by standard classification - Chart A4



	12/13 AUD	13/14 AUD	14/15 AUD	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCST	CY 15/16 ACT	Budget Year 18/17	Budget Year +1 17/18	Budget Year +2 18/19
Electricity										
Water		321,045	334,340	211,695	207,665	207,665	207,665	203,801,769	214,566,242	215,638,081
Budget & Treasury Office	68,328	35,251	35,809	64,388	64,599	64,599	64,599	79,800,180	83,505,201	66,480,161
Water Management	67,096	7,259	8,246	8,849	8,849	8,849	8,849	8,571,009	8,919,399	9,438,661
PREFER	1									
Public Safety										
Sport and Recreation										
Waste Management										
Planning & Development	15,791	16,789	17,216	16,934	16,889	16,889	16,889	14,101,339	14,922,723	15,780,797
Community & Social Services	57,303	40,419	42,797	46,565	44,387	44,387	44,387	45,599,261	46,726,313	48,316,815
Health										
Housing										
Executive & Council	32,519	53,149	44,671	49,241	50,392	50,392	50,392	39,902,319	39,341,692	41,613,094
Environmental Protection										
Corporate Services		48,005	71,323	61,324	64,584	64,584	64,584	71,566,721	83,084,396	99,759,435



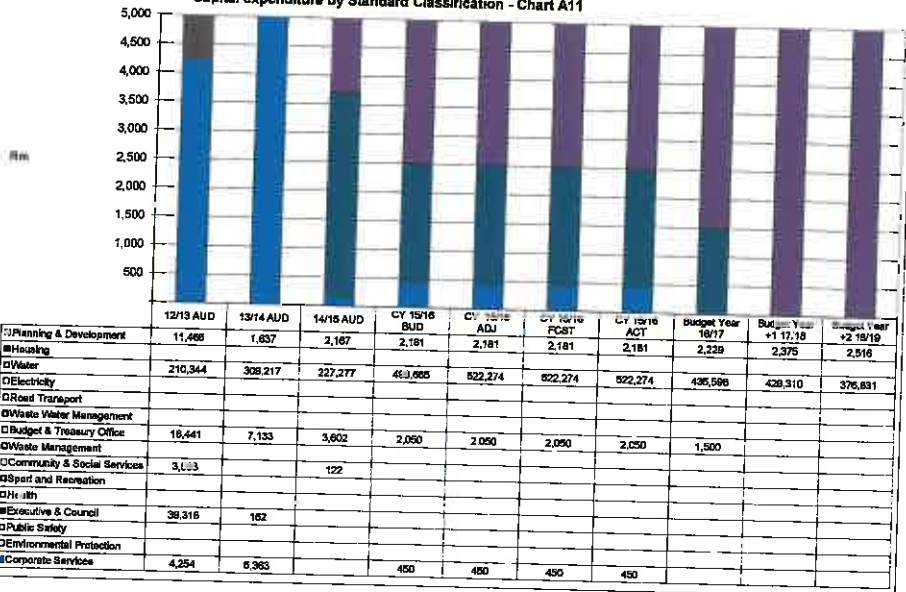




Capital Expenditure by Standard Classification

	12/13 AUD	13/14 AUD	14/15 AUD	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCST	CY 15/16 ACT	Budget Year 16/17	Budget Year +1 17/18	Budget Year +2 18/19
Corporate Services		4,254	5,363		450	450	450			
Environmental Protection										
Public Safety										
Executive & Council		38,318	162							
Health, Safety & Social Services										
Sustainable Dev. & City Enterprises										
Community & Social Services		3,653	122							
Waste Management										
Budget & Treasury Office		16,441	7,133	3,602	2,050	2,050	2,050	1,500		
Waste Water Management										
Road Transport										
Electricity										
Water										
Housing	210,344	308,217	227,277	488,885	522,274	522,274	522,274	435,598	428,310	376,831
Planning & Development	11,468	1,637	2,187	2,181	2,181	2,181	2,181	2,229	2,375	2,516
check	285,711	323,512	233,187	503,348	528,856	528,995	528,886	439,328	431,685	379,347

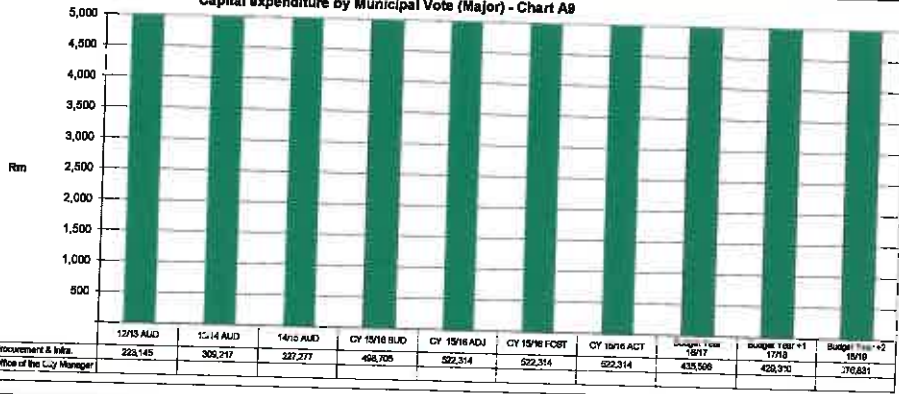
Capital expenditure by Standard Classification - Chart A11



Capital Expenditure by Municipal Vote

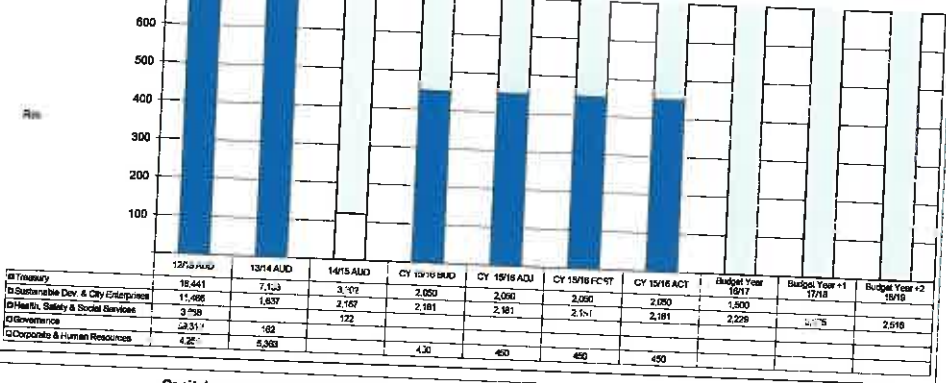
	12/13 AUD	13/14 AUD	14/15 AUD	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCST	CY 15/16 ACT	Budget Year 16/17	Budget Year +1 17/18	Budget Year +2 18/19
Corporate & Human Resources		4,254	5,363		450	450	450			
Governance		38,318	162							
Health, Safety & Social Services										
Sustainable Dev. & City Enterprises										
Community & Social Services		3,653	122							
Treasury		16,441	7,133	3,602	2,050	2,050	2,050	1,500		
Office of the City Manager										
Procurement & Infra.	223,145	308,217	227,277	483,705	522,314	522,314	522,314	435,739	428,310	376,831
check	283,512	323,612	233,187	503,386	528,995	528,995	528,886	439,328	431,685	379,347

Capital expenditure by Municipal Vote (Major) - Chart A9

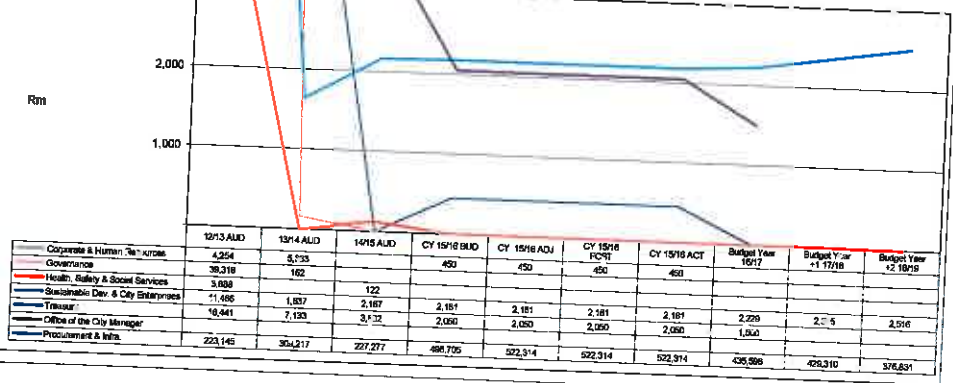


7,120
1,500
1,241,737

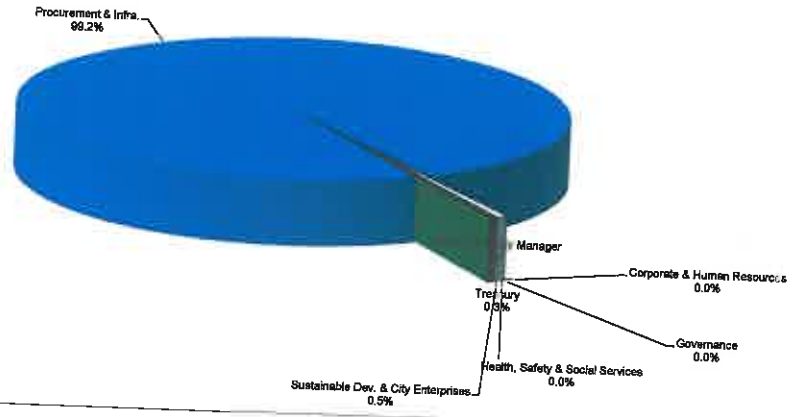
Capital expenditure by Municipal Vote (Minor) - Chart A10



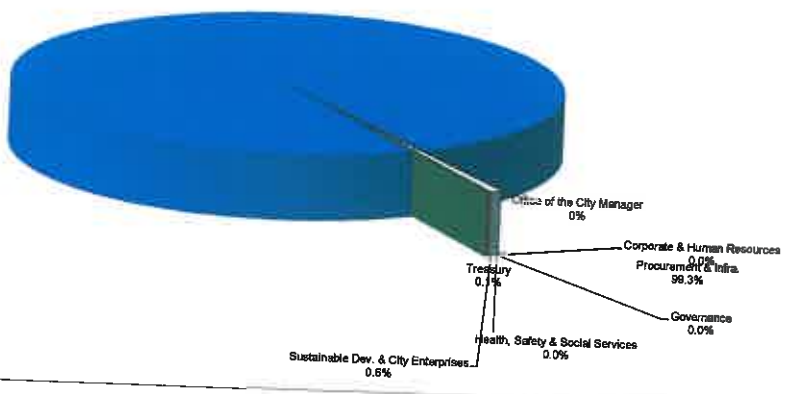
Capital expenditure by Municipal Vote (Major - Trend) - Chart A12



**2008/09 Budget Year
Capital expenditure program per vote**



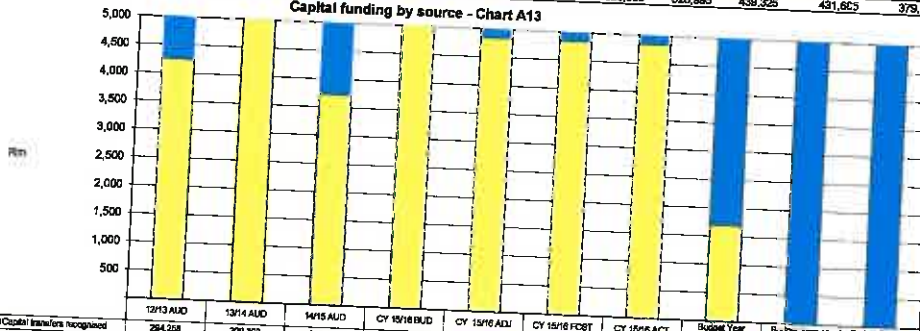
**2008/09 MTREF (3 year total)
Capital expenditure program per vote**



Capital funding by source
 Public contributions & donations
 Borrowing
 Internally generated funds
 Capital transfers recognised

	4,254	13,810	3,723	5,848	4,818	4,848	4,848	1,700		
	294,258	309,303	229,411	497,538	522,147	522,147	522,147	437,625	431,685	379,347
	298,512	323,113	233,134	503,386	526,965	526,995	526,995	439,325	431,685	379,347

Capital funding by source - Chart A13



	12/13 A/D	13/14 A/D	14/15 A/D	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCSF	CY 15/16 ACT	Budget Year 2017	Budget year +1 17/18	Budget year +2 18/19
Capital transfers recognised										
Public contributions & donations	4,254	13,810	3,723	5,848	4,818	4,818	4,848	1,700		
Borrowing										
Internally generated funds	294,258	309,303	229,411	497,538	522,147	522,147	522,147	437,625	431,685	379,347
Total	298,512	323,113	233,134	503,386	526,965	526,995	526,995	439,325	431,685	379,347

QUALITY CERTIFICATE

I, J.H. de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the 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: 25/05/2016

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 2016/2017 budget cycle was approved by Council on August 2015, 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.

Town/Sector
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 2015 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 2016/2017), 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 2016/17 - 2020/2021 financial years.

Legal Status

The IDP is a legislative requirement that 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 have been reviewed and there were no need for amendments and were taken to account when preparing for budget.

Financial Plan

Credit control and Tariff Bylaws

Fixed Asset Management Policy

Banking and Investment Policy/Cash Management

Risk Management Policy

IT Policy

Supply Chain Management Policy

Insurance policy

Subsistence and Travelling Policy

Fraud Prevention Plan, Strategy & Policy

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

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.

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.

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.

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.

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.

ASSET MANAGEMENT POLICY

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

Indigent's policy and budget implementation and management policy

The aim is to cater for the indigent community

Regarding the funding and reserves policy and the long term financial planning policy, we do not have the exact named policies but we have banking and

investment policy and financial plan policy. Regarding indigent policy, we have included it on the Final Budget.

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 2016/2017 namely:

Salary increase based on CPIX 5.7% notch increases for qualifying employees. Some allowances for Councillors were cut for the 2016/17 financial year e.g. Cell phone allowances. Employee related cost reflect a small change compared to the previous budget, an employee social contribution (group life) has been phased out on the budget year; therefore reflecting a negative effect on the budget. There has been no new posts introduced, therefore showing a slight increase on the budget. Upper limits were considered whilst budgeting for Councillors Allowance

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 2016/2017 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 2016/2017 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

Interest is not allocated since it is assumed we will pay no interest during the financial year.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 9.4% as from 1 July 2016, as approved by NERSA.

Depreciation and Asset impairment

The Budget for depreciation and asset impairment has increased significantly; this calculation was made taking into account the current year's depreciation year to date movement, assets still to be capitalized (WIP) and new infrastructure to erect in the budget year. Budget for depreciation and asset impairment is based on 2015/16 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

Service Delivery

The municipal budget and IDP focus on service delivery objectives and priorities; these are the provision of clean water and sanitation through the development of sustainable infrastructure, and the provision of decent employment opportunities. Infrastructure makes most part of our capital expenditure. Service standards are to be tabled together with the final budget.

mSCOA budgeting

mSCOA budget is included on the Support Services vote.

Trading services

The Municipality is dominated by indigent rural households and poor communities; currently a trade loss is unavoidable because most household are not billed for water and sanitation services.

SA 34b Renewal of assets

Since the Municipality is grant dependent, the Municipal capital budget is driven by how much National government gazette. Renewal of assets is catered for in repairs and maintenance; after work is done we then classify whether its repairs and maintenance or renewal, if its renewal, capitalization takes place. Budget for renewal is included in the budget for repairs and maintenance.

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 95%. Adequate provision is made for non-recovery.

It is assumed that in 2017/2018 and 2018/2019 the collection will be 90% and 90% respectively.

Sale of water and sewerage fees

It is assumed the municipal Budgeted revenue will decline as a result of the current drought crises. Currently we are only billing two towns which are Ulundi and Pongola, the availability of water in currently billed towns is at least two-three days a week which makes our billing even worse than expected. Nongoma and Dumbe are very dry. Tariffs have been increased on the final budget as an incentive to the billing of the already scarce water; and to discourage reckless water consumption. The figures reflected on table A2 will remain the same during the course of the drought, any change or effect on the weather will reflect on the adjustment budget. A trading loss indicated on table A2 is currently unavoidable because Zululand is dominated by indigent households who cannot afford to pay for water. The budget is based on the realistic billing figures.

INTEREST ON INVESTMENTS

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment. MIG and WSIG 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 2016/17 budget of R 88 000 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 fees, 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 2016/2017 financial year.

FINANCIAL POSITION

Property Plant and Equipment

It is assumed that looking at our current funding there will be an increase in addition to PPE in 2016/2017 as compared to 2015/2016.

Long –term Receivables

It is assumed that taking in to account the current movement there will be decrease in 2016/2017 long term receivables.

Intangible Asset

It is assumed that the Intangible asset will increase with R 12 000 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 2015/16 financial year going forward, it is assumed that there will be a decrease because of acceleration in implementation of projects so no cash will be available for investment.

Inventory

The inventory level is assumed to decrease in the next financial year based on the current stock level and 2014-2015 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 2016/2017 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 an increase 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 Division of Revenue Act has gazetted all capital grants to be received.

Other Grants

The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2016.

Shared services and Art centre subsidies (Indonsa Grant)

Cash flow

The assumed collection rate based on the current collection level is 95% 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 2016/2017 to 2018/2019 will be financed as follows:

	2016/2017	2017/2018	2018/2019
Provincial and National Operating Grants	355 019 000	384 863 000	417 994 000
Depreciation Reserve	45 761 000	48 597 765	51 124 848
Accumulated Surplus	41 946 952	35 034 043	5 999 299
Water and sewerage charges	19 230 000	20 477 702	21 685 886
Rental Income	88 000	93 456	98 970
Interest Earned	2 000 000	2 000 000	2 124 000
Total Operating Revenue excl. Capital Transfers	464 044 559	491 065 966	499 027 000

The capital budget for 2016/2017 to 2018/2019 will be financed as follows:

	2015/2016	2016/2017	2018/2019
Own Funds	1 700 000		
Grants	437 625 000	431 685 000	379 347 000
Total Capital Budget	439 325000	431,685,000	379,347,000

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 the 10-20% increase on tariffs is sustainable, but municipality is still working on how the tariffs can be addressed and find the equitable way of balancing the tariffs. The municipality has no control over the increases of electricity tariffs and the 9.4% increase in electricity tariffs of Eskom; will have a negative impact on the local economy. Water, sewerage together with the sundry tariffs are listed in tariffs schedule.

Collection Rate

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

Collection rates

Water 95%

Sanitation 95%

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 30,000,000
TOTAL	R 30,000,000

Planned proceeds of sale of assets

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

Planned use of previous year's cash backed accumulated surplus

The previous year's surplus is cash backed.

New borrowings

There are no new borrowings proposed.

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

Please refer to Supporting Table SA22 Councillors Allowances, Senior Managers and all employees.

Costs to Municipality: Councillors

Speaker (1)	R 643,204
Executive Mayor (1)	R 785,483
Deputy Executive Mayor (1)	R 388,961
Executive Committee (4)	R 2,378,295
Other Councillors (28)	R 2,205,020
	R 6,400,963

Senior Managers

Municipal Manager	R 1,510,845
Chief Financial Officer	R 1,264,227
Director: Corporate Services	R 1,257,143
Director: Community Services	R 1,253,236
Director: Technical Services	R 1,267,930
Director: Planning	R 1,264,132
	R 7,817,513

All other staff **R 145 690 895**

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 2014-2015 annual report was approved at the end of March 2016 and is 100% Complete.

21 Table A10 Basic service delivery measurements

The information in the A10 is provided or taken from the municipality WSDP for 2016/2017. 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.

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

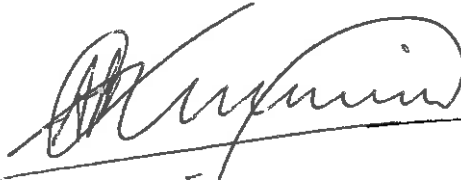
24 service standards

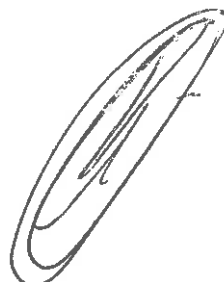
Attached

KwaZulu-Natal: Municipality(DC26) - Schedule of Service Delivery Standards Table 2017

Standard	Description	Service Level
Solid Waste Removal		
Premise based removal (Residential Frequency)		N/A
Premise based removal (Business Frequency)		N/A
Bulk Removal (Frequency)		N/A
Removal Bags provided(Yes/No)		N/A
Garden refuse removal included (Yes/No)		N/A
Street Cleaning Frequency in CBD		N/A
Street Cleaning Frequency in areas excluding CBD		N/A
How soon are public areas cleaned after events (24hours/48hours/longer)		N/A
Clearing of illegal dumping (24hours/48hours/longer)		N/A
Recycling or environmentally friendly practices(Yes/No)		N/A
Licensed landfill site(Yes/No)		N/A
Water Service		
Water Quality rating (Blue/Green/Brown/NO drop)		50%
Is free water available to all? (All/only to the indigent consumers)		All (other than the backlog)
Frequency of meter reading? (per month, per year)		Per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)		Three months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		Three months
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)		
One service connection affected (number of hours)		8 hrs
Up to 5 service connection affected (number of hours)		24 hrs
Up to 20 service connection affected (number of hours)		48 hrs
Force main larger than 800mm (number of hours)		48 hrs
What is the average minimum water flow in your municipality?		6 m/s
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes
How long does it take to replace faulty water meters? (days)		90 Days depending on various factors
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		No
Electricity Service		
What is your electricity availability percentage on average per month?		N/A
Do your municipality have a ripple control in place that is operational? (Yes/No)		N/A
How much do you estimate is the cost saving in utilizing the ripple control system?		N/A
What is the frequency of meters being read? (per month, per year)		N/A
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)		N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		N/A
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)		N/A
Are accounts normally calculated on actual readings? (Yes/No)		N/A
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		N/A
How long does it take to replace faulty meters? (days)		N/A
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)		N/A
How effective is the action plan in curbing line loss? (Good/Bad)		N/A
How soon does the municipality provide a quotation to a customer upon a written request? (days)		N/A
How long does the municipality take to provide electricity service where existing infrastructure can be used? (working days)		N/A
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)		N/A
How long does the municipality takes to provide electricity services for high voltage users where network extension is not required? (working days)		N/A
Sewerage Service		
Are your purification system effective enough to put water back in to the system after purification?		Yes
To what extent do you subsidize your indigent consumers?		100%
How long does it take to restore sewerage breakages on average		
Severe overflow? (hours)		1 Day
Sewer blocked pipes: Large pipes? (Hours)		2 Day
Sewer blocked pipes: Small pipes? (Hours)		5 Hours
Spillage clean-up? (hours)		2 Hours
Replacement of manhole covers? (Hours)		3 Hours
		1 Day
Road Infrastructure Services		
Time taken to repair a single pothole on a major road? (Hours)		N/A
Time taken to repair a single pothole on a minor road? (Hours)		N/A
Time taken to repair a road following an open trench service crossing? (Hours)		N/A
Time taken to repair walkways? (Hours)		N/A
Property valuations		
How long does it take on average from completion to the first account being issued? (one month/three months or longer)		N/A
Do you have any special rating properties? (Yes/No)		N/A
Financial Management		
Is there any change in the situation of unauthorized and wasteful expenditure over time? (Decrease/increase)		Decrease
Are the financial statement outsourced? (Yes/No)		No
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?		Yes
How long does it take for a Tax/Invoice to be paid from the date it has been received?		14 days
paid?		No. At draft stage
Administration		
Reaction time on enquiries and requests?		3 days
Time to respond to a verbal customer enquiry or request? (working days)		3 days
Time to respond to a written customer enquiry or request? (working days)		5 days
Time to resolve a customer enquiry or request? (working days)		3 days
What percentage of calls are not answered? (5%, 10% or more)		Less than 5%
How long does it take to respond to voice mails? (hours)		1 hour

Does the municipality have control over locked enquiries? (Yes/No)	No
Is there a reduction in the number of complaints or not? (Yes/No)	No. Due to drought conditions
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 days
How many times does SCM Unit, CFD's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	N/A
How long does it take to renew a vehicle license? (minutes)	N/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A
How long does it take to de-register a vehicle? (minutes)	N/A
How long does it take to renew a drivers license? (minutes)	N/A
What is the average reaction time of the fire service to an incident? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A
Economic development	
How many economic development projects does the municipality drive?	currently we have 5 development projects
What percentage of the projects have created sustainable job security?	eight out of ten projects, they covering 215 jobs
Does the municipality have any incentive plans in place to create a conducive environment for economic development? (Yes/No)	Yes - very little, unable to meet the challenges and the needs of our communities
Other Service delivery and communication	
Is an information package handed to the new customer? (Yes/No)	Yes
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes


 24/05/2016


 24/05/2016

25. Responses on Treasury Comments

1. KEY OBSERVATIONS FINDINGS

1.1 Compliance with Municipal Budget Reporting Regulation

Grants Budget table (SA18) has been rectified to be in line with DoRA and circular no. 78

Regarding the funding and reserves policy and the long term financial planning policy, we do not have the exact named policies but we have banking and investment policy. Regarding indigent policy, we have included it on the Final Budget.

1.1 Credibility of figures

The minor discrepancies in figures have been noted and corrected for 2014/2015 financial year. The information was populated as per Treasury template.

1.3 The sustainability of the municipality

The municipality is Grant dependent and is collecting very less, municipality is also billing very less due to drought.

1.4 Funding of the budget

The cash receipts on the cash flow are not overstated, included on the cash receipts is VAT to be recovered from SARS during the budget year, there is nothing that will be funded by reserves other than depreciation which is a non-cash item.

1.5 Operating Budget

Our operating budget is funded by grants from both national and provincial Government, also funded by revenue from service charges, depreciation reserve funds depreciation which is a non-cash item, and our accumulated surplus is equal to vat that will be reclaimed from SARS.

1.6 Asset Management

The budget for repairs and maintenance is less than 40% of the Capital Budget, and also less than 8% of the book value (PPE). Due to scarce resources; we are currently unable to meet the target.

1.7 mSCOA Budget

mSCOA budget is included on the Support Services vote.

1.8 Cost Containment measures

Cost Containment measures are tabled with the final Budget.

1.9 Service Delivery

The municipal budget and IDP focus on service delivery objectives and priorities; these are the provision of clean water and sanitation through the development of sustainable infrastructure, and the provision of decent employment opportunities. Infrastructure makes most part of our capital expenditure. Service standards are to be tabled together with the final budget.

2.1 Operating Revenue Framework.

Service Charges-Water Revenue

The municipal Budgeted revenue is declining as a result of the current drought crises. Currently we are only billing two towns which are Ulundi and Pongola, the availability of water in currently billed towns is at least two-three days a week which makes our billing even worse than expected. Nongoma and Dumbe are very dry.

Tariffs have been increased on the final budget as an incentive to the billing of the already scarce water; and to discourage reckless water consumption. The figures reflected on table A4 will remain the same during the course of the drought, any change or effect on the weather will reflect on the adjustment budget. A trading loss indicated on table A2 is currently unavoidable because Zululand is dominated by indigent households who cannot afford to pay for water.

Service Charges – Sanitation

Sanitation tariffs have been increased on the final budget. Due to the fact that there is no billing at Nongoma and Dumbe we anticipate a decline in sanitation revenue. The figures reflected on table A4 will remain the same during the course of the drought, any change or effect on the weather will reflect on the adjustment budget. A trading loss indicated on table A2 is currently unavoidable because Zululand is dominated by indigent households who cannot afford to pay for sanitation

Transfers recognized –Operational

Municipal Systems Improvement Grant has been removed on the Final Budget as it is an in-kind Grant Schedule 6 Part B. on the final budget reflection of Shared services is in line with Provincial Gazette. Transfers recognized – operational have been amended accordingly. Consistency for grant names has been corrected.

Rental of Facilities and Equipment

We no longer have a lease agreement for the previously rented space;

Interest Earned – External Investment

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment.

Other Revenue

Total Other Revenue has decreased compared to previous financial year; other revenue consists of depreciation reserve which is a non-cash item, and also the accumulated surplus.

Operating Expenditure

Employee related Cost

Employee related cost reflect a small change compared to the previous budget, an employee social contribution (group life) has been phased out on the budget year; therefore reflecting a negative effect on the budget. There has been no new posts introduced, therefore showing a slight increase on the budget.

Remuneration of Councillors

Upper limits were considered whilst budgeting for Councillors Allowance.

Debt Impairment Provision

Since the budget for Consumer Debtor has not increased and the Provision for Debt Impairment did not increased as well.

Depreciation and Asset Impairment

The Budget for depreciation and asset impairment has increased significantly; this calculation was made taking into account the current year's depreciation year to date movement, assets still to be capitalized (WIP) and new infrastructure to erect in the budget year.

Bulk Purchases

Bulk purchases have remained the same, Eskom 9.4 percent hike was taken to account in preparation of the budget.

Contracted services

The contracted services include repair and maintenance since are not done internal.

Transfers and Grants

These grants have been phased out as there are no more grants received as part of the equitable share.

Other Expenditure

The Treasury template is password protected; additional lines cannot be inserted to further break down general expenses. This is why general expenses appear to be more than 10 percent of other expenditure. Un-allocated projects are social projects.

mSCOA budgeting

mSCOA budget is included on the Support Services vote.

Operating Surplus/Deficit

The Municipality has budgeted for a surplus.

Trading services

The Municipality is dominated by indigent rural households and poor communities; currently a trade loss is unavoidable because most household are not billed for water and sanitation services.

Transfers Recognised – Capital

The Municipals Capital budget is 99.6 dependent on transfers recognised, Transfers recognised capital decreased by more than 80 Million. The municipality does not have any other major source of funding other than service charges, not much contribution can be made by the municipality to fund capital expenditure.

Internally generated funds

R 1.7 Million is currently what the municipality can afford to contribute. Monies to be recovered from SARS have been accounted for on table A6.

3.1 Capital Expenditure

Since the Municipality is grant dependent, the Municipal capital budget is driven by how much National government gazette. Renewal of assets is catered for in repairs and maintenance; after work is done we then classify whether its repairs and maintenance or renewal, if its renewal, capitalization takes place.

4.Cash flow Management

Cash flow comments by Provincial Treasury have been taken to account, where correcting was required, amendments were made.

5. Service Delivery

Comments on service delivery by Provincial Treasury were taken to account, where correcting was required, amendments were made.

6. Service Standards

Comments on service standards by Provincial Treasury were taken to account, where correcting was required, amendments were made.