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PART 1 ANNUAL BUDGET

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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

MSCOA – Municipal Standard Chart of Accounts

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

1.1 MAYOR'S REPORT

BUDGET SPEECH BY THE HONOURABLE MAYOR OF ZULULAND DISTRICT MUNICIPALITY, COUNCILLOR T D BUTHELEZI DELIVERED TO THE MUNICIPAL COUNCIL FOR 2018/2019 FINAL BUDGET IN THE COUNCIL CHAMBERS, QUEEN SILOMO BUILDING

Honourable Speaker,
Honourable Deputy Mayor,
AmaKhosi aseNdlunkulu
Councillors,
Acting Municipal Manager,
Directors,
Staff,
Members of the Media and Public at the gallery,
Ladies and Gentlemen

It is indeed a great honour for me, as we look towards the third year in this term of office, to present to you, the 2018/2019, 2019/2020 and 2020/2021 multi-term budget. The Municipal Finance Management Act, No. 56 of 2003 continues to place enormous challenges to all of us as it aims to modernise budget and financial management practices by placing local government finances on a sustainable footing in order to maximise the capacity of municipalities to deliver services to all.

Zululand District Municipality, as a medium Capacity Municipality, is among those that complied with the Budget regulations and has been submitting multi-term budgets in an MSCOA format. Chapter 7 of the MFMA places major responsibilities on the Mayor, one of which is to table the budget at least 90 days before the start of the new financial year, which is 1 April of each calendar year.

Honourable Speaker, the ability to comply is one thing. Delivering services as per our mandate is what brought us to this institution. We cannot afford to fail on this mandate. As this government in office we have no liberty to point at the past, but to forge ahead. We acknowledge that we coming from a very low base on all National key performance areas. At the core of this is the sustainability of the municipality. Key pillars to reverse this are strong leadership, financial stability, smart deliverables and compliance with laws and regulations. This budget is a step to that direction.

Water and sanitation are our main core functions. Bulk of the budget is directed to this. Sanitation is one area in which we have to push on the backlog. The majority of our households are either on a full flush waterborne or septic tank system. The rest of the households need to be provided with ventilated improved pit latrines (VIPs).

Eradication of poverty is one key area. The municipality is at now at final stages to the establishment of the development agency. This is the last leg to realise the economic development with the district. Coupled with this is the review of procurement policies to drive the economy to the ordinary people.

District health has received a boost this year by ensuring that the municipal health by-laws are in place. Resources will be made available to enforce these by-laws.

Major drivers of all these services are our staff. To assist and improves efficiency, work study and finalisation of job evaluation processes will be embarked upon. The working culture and ethical behaviour is an area of concern in the institution. Intervention and strict performance monitoring will be prioritised. These include consequence management.

Honourable Speaker, we all know that besides our staff helping us, outsourced duties remain our core duties. Technical consultants form a biggest component to this. Contract management is the only tool to ensure value for money on this front.

Having said all this let me now come to the core of our business for today.

Honourable Speaker, it is my pleasure to announce that expenditure increases for the 2018/19 financial year will be aligned to CPI index and the guideline of 5, 4% as determined by the Minister of Finance. All tariffs are set at minimum of 6%. A staggered tariff is imposed to water consumption above a free basic indigent line.

Honourable Speaker, the equitable share has been gazetted at R 424,8 million, representing 11% increase. The Municipal Infrastructure Grant (MIG) funding allocated to the municipality for the 2018/2019 is R220,7 million. Regional Bulk Infrastructure Grant and Water Services Infrastructure Grant are allocated R 131,5 million and R115 million respectively. The expectation is the 100% commitment for all these capital grants. Procurement plans are part and parcel of the budget process.

Mr. Speaker, the MFMA requires that Service Delivery Budget Implementation Plans (SDBIPs) for each function be approved by the Mayor not later than 28 days after approval of the budget. This SDBIP's are linked to the performance agreements of all Section 57 employees which have to be signed within the first month of the new financial year. This further re-enforces the need to move towards implementing the Ward-based planning in future years.

A new Integrated Development Plan has been drawn up for the next five years with input from all the wards in the district. The budget must be linked to the Integrated Development Plan, which requires approval together with the budget. This would not have been achieved Honourable Speaker, without the participation of our communities. Budget road shows were performed with success where views received were considered. This is an important step in the budget process that fosters public participation in the affairs of the municipal performance. I should particularly thank His Excellency uNdunankulu weNkosi yesizwe samaZulu for dedicating his time to share the space with us in these engagements.

Honourable Speaker, in conclusion I would like to take this opportunity to express my sincere thanks to the Acting Municipal Manager, Heads of Departments and staff involved, for their dedication and commitment to this budget process which started in August 2017 when the time schedule was first approved by Council.

Lastly, Honourable Speaker, I wish to state that this Budget Speech represents an executive summary of our Municipality's budget 2018/2019 to 2020/2021 Financial Years and captures only key factors. Details are distributed with the Budget Report and it is presumed that all members of this Council have acquainted themselves with details thereof.

Honourable Speaker, it is now my privilege and honour to propose to Council the 2018/2019, MTERF together with the IDP for adoption as per the budget resolutions set on page 37 of the agenda.

I thank you.

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM THE AGENDA OF THE FULL COUNCIL MEETING HELD ON THE 30TH OF MAY 2018

ITEM NUMBER: ZDMC: 18/230

FILE NUMBER: 5/1

ANNUAL BUDGET 2018/2019

With Cllrs TD Buthelezi and MA Mazibuko proposing and seconding respectively, it was

RESOLVED THAT:

BUDGET RELATED RESOLUTIONS

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 2018/19 and indicative allocations for the two projected outer years 2019/20 and 2020/21 be approved as set-out in the following tables:

- Table A1 Budget Summary.
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

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

- Table A6 Budgeted Financial Position.
- Table A7 Budgeted Cash Flows
- Table A8 Cash backed reserves/accumulated surplus reconciliation

- Table A9 Asset Management
- Table A10 Basic service delivery measurements

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

The grants be accepted and approved with appreciation.

The Quality Certificate be approved.

The 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 budgeted

That the budget related policies be implemented with amendments

The comments by treasury be noted

The Municipal staff structure be approved

CERTIFIED A TRUE COPY OF THE ORIGINAL



PM MANQELE

HOD: CORPORATE SERVICES

1.3 EXECUTIVE SUMMARY

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. In terms of section 24 of Municipal Finance Management Act, Act No.56 of 2003, the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget

The 2018/2019 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 together with the Municipal Budget and reporting regulations and Municipal Standard chart of Accounts 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 2019/2020 and 2020/2021 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
- 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.

National policy Key Imperatives

There are five key factors that have been taken into consideration in the compilation of the 2018/19 MTREF:

- (i) The general inflationary outlook and the impact on Municipality’s residents and businesses

Table 1: Macroeconomic performance and projections, 2016 - 2020

Fiscal year	2016/17	2017/18	2018/19	2019/20	2020/21
	Actual	Estimate		Forecast	
CPI Inflation	6.3%	5.3%	5.3%	5.4%	5.5%

(ii) Division of Revenue Bill

GRANT	2017/2018	2018/2019	2019/20	2020/21
EQUITABLE SHARE	382 571 000	424 766 000	463 503 000	505 418 000
FMG	1 250 000	1 000 000	1 465 000	1 200 000
EPWP	5 760 000	5 908 000		
SHARED SERVICES	0	300 000	400 000	400 000
SPATIAL DEVELOPMENT FRAMEWORK SUPPORT	0	0	1 250 000	0
TOURISM STRATEGY	0	700 000	735 000	776 000
OPERATING COSTS OF ART CETRES	1 911 000	1 911 000	1 911 000	1 911 000
MIG	229 725 000	220 762 000	225 574 000	238 887 000
RBIG	107 746 000	131 498 000	90 000 000	100 000 000
WSIG	110 000 000	115 000 000	100 000 000	105 500 000
RRAMS	2 359 000	2 364 000	2 504 000	2 649 000
TOTAL	841 322 000	904 209 000	887 342 000	956 741 000

(iii) The revenue budget

An increase of 10 % is proposed to be effected on Tariffs.

The assumed collection rate based on the current collection level is expected to be 70% of billable revenue, taking into account that there are debtors paying for prior years.

(iv) Employee related Costs

The South African Local Government Council last year entered into a threeyear salary and wage collective agreement. A propose increase of 7.3% as per the Salary wage agreement will be effected on employee related costs.

(v) Cost containment measures

Cost containment measures continue as our resolution. Hence the budget is largely informed by this. We took note of the call by the State President to eliminate expenditures on the following:

Travel, Conferences, Catering, Entertainment, social functions and wasteful expenditure

(vi) Budget related policies

The municipality should include a section in its budget document listing the budget related policies that are in place, when they were last updated and where a member of the public can easily access them. If the municipality intends amending any of its budget related policies, such amendments must be attached as annexures to the budget document.

Below is the list of Budget related policies for the municipality:

i). Budget Policy

- ii). Virement Policy
- iii). Credit control policy
- iv). Debt write off-policy
- v). Banking and investment policy
- vi). Funding and Reserve policy
- vii). Supply Chain management policy
- viii). Asset Management Policy
- ix). Asset Loss control policy
- x). Indigent support policy
- xi). Insurance Policy
- xii). Tariff Policy
- xiii). Subsistence and Travelling Policy

All reviewed and new policies will be work shopped to stakeholders and Council.

Attached are the annual budget document for 2018/19 & MTREF, Schedule of Tariffs and Budget Related Policies for 2018/19 financial year. As per the adopted Key deadline schedule. The Committee is expected to approve the annual budget for 2018/19 & MTREF before 31 May 2018.

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

MAIN BUDGET SUMMARY

	2017/18	2018/19	2019/20	2020/21
Revenue	1 060 057 133	1 032 297 210	1 074 027 052	1 132 472 381
Expenditure	598 663 231	624 183 793	658 453 052	694 661 133
Contribution to Capital	461 393 902	408 113 417	415 574 000	437 811 248
Capital Grants and Transfers	443 822 902	408 113 417	415 574 000	444 387 000
Capital Expenditure	460 024 902	408 113 417	415 574 000	444 387 000
Internally funded assets	16 202 000	-	-	-
Total Budget Revenue	1 060 057 133	1 032 297 210	1 074 027 052	1 132 472 381
Total Budget Expenditure	1 060 057 133	1 032 297 210	1 067 787 632	1 132 472 381
	-	-	-	-

The total movement in budget is 3%

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets respectively. 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.

1.4 OPERATING REVENUE

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

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	20 163	16 762	12 646	15 683	20 683	20 683	20 683	16 498	17 406	18 363
Service charges - sanitation revenue	2	8 936	7 792	7 054	7 858	7 858	7 858	7 858	8 267	8 721	9 201
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment		178	169	135	113	113	113	113	119	125	132
Interest earned - external investments		2 038	3 617	6 095	6 650	6 650	6 650	6 650	6 996	7 381	7 787
Interest earned - outstanding debtors		-	28	82	85	85	85	85	89	94	100
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	71	75	79
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		313 589	372 665	354 619	391 492	391 492	391 492	391 492	434 585	469 264	509 695
Other revenue	2	11 421	4 279	1 344	132 047	1 300	1 300	1 300	96 048	152 883	146 671
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		356 326	405 312	381 974	553 927	428 181	428 181	428 181	562 673	655 949	692 027

Sale of water and sewerage fees

Sale of water is based on the current collection level. The amounts budgeted for has taken into account the level of billing and as a result, an amount of **R7 768 939** has been set aside as a provision for working capital reserve (provision for non- collection). The municipality has provided for revenue forgone amounting to R 4.2million, the R16, 4 million service charges are exclusive of revenue forgone. In 2017-2018 adjustment budget revenue forgone was not taken into consideration. The municipality is predominantly rural and there are no industries, the level of employment is very low, as a result the municipality is working on updating the indigent register, at a moment the cost of production is higher than the revenue recovered and not all levels of category have increased by 10%.

Sanitation revenue is only collected from a fraction of metered consumers since our municipality is surrounded by rural areas.

Water tariffs have been determined as follows:

0-6kl freebasic water

7-30kl 10%

30-40kl 15%

>40kl 20%

These increases are recommended in order to cap water consumption

Rent of facilities

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

Interest income

Interest Income is expected to be R 6 995 800 due to funds from grants. MIG and WSIG have multi-year contracts that have no delays in project implementation, these grants are anticipated. The investments that we have are only call investment deposits.

Interest earned - outstanding debtors

The interest from outstanding debtors is only charged from Businesses

Fines, penalties and forfeits

These are charges of illegal connection by community

Transfer and subsidies

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		305 590	333 756	352 708	389 581	389 581	389 581	431 674	464 968	506 608
Local Government Equitable Share		297 420	322 706	347 834	382 571	382 571	382 571	424 766	463 503	505 408
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 465	1 200
Municipal Systems Improvement		934								
Water Services Operating Subsidy		3 500	6 000							
EPWP Incentive		2 486	3 800	3 624	5 760	5 760	5 760	5 908		
Provincial Government:		2 325	3 715	2 311	1 911	1 911	1 911	2 911	4 296	3 087
Shared services		250	400	400				300	400	400
Art centre Subsidies (Indonsa Grant)		1 729	1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Tourism strategy								700	735	776
spatial frame work									1 250	
Other transfers/grants [insert description]			1 500							
Total Operating Transfers and Grants	5	307 915	337 471	355 019	391 492	391 492	391 492	434 585	469 264	509 695
Capital Transfers and Grants										
National Government:		350 304	522 707	437 625	449 830	499 830	499 830	469 624	418 078	447 036
Municipal Infrastructure Grant (MIG)		241 622	221 359	218 314	229 725	229 725	229 725	220 762	225 574	238 887
Regional Bulk Infrastructure		62 866	187 699	108 011	110 000	160 000	160 000	131 498	90 000	100 000
Rural Roads Asset Managemnt Systems Grant		2 167	2 173	2 229	2 359	2 359	2 359	2 364	2 504	2 649
Municipal Water Infrastructure Grant		39 205	79 006							
Water services infrastructure Grant				109 071	107 746	107 746	107 746	115 000	100 000	105 500
Total Capital Transfers and Grants	5	352 339	522 707	437 625	449 830	499 830	499 830	469 624	418 078	447 036
TOTAL RECEIPTS OF TRANSFERS & GRANTS		660 254	860 178	792 644	841 322	891 322	891 322	904 209	887 342	956 731

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 2018/2019 financial year

The portion of MIG is used to fund the operating part of MIG, the allocation for VIP toilet is in operating expenditure because the toilet are handed over to the community and the is expenditure not capitalized to asset. It must be noted that capital expenditure is less by the amount allocated to VIP toilet

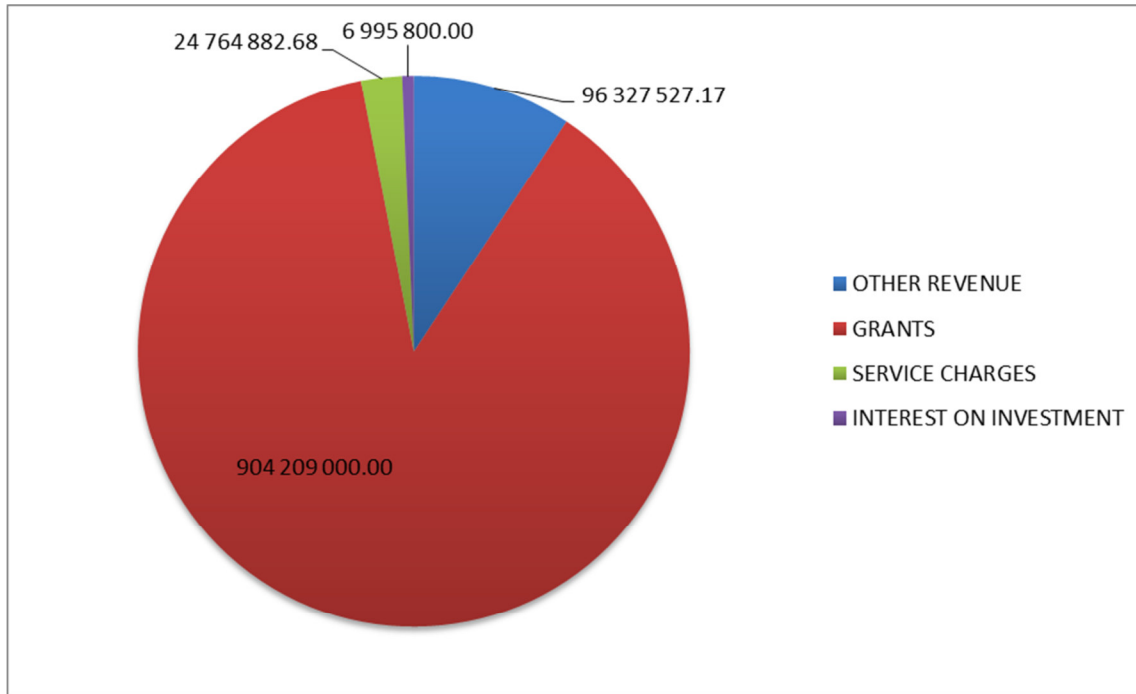
Provincial Gazette allocation have been taken into account

Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, Indonsa hall hire, Indonsa deposit refundable etc. The other portion of revenue is non

collectable revenue or reserves but the funds that will be used to cater for backlog depreciation and provision of doubtful debts.

Figure 1 Total Revenue budget



1.5 OPERATING EXPENDITURE

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Expenditure By Type											
Employee related costs	2	159 789	154 409	162 210	171 638	171 638	171 638	171 638	182 250	192 274	202 849
Remuneration of councillors		6 221	6 634	6 825	7 416	8 416	8 416	8 416	7 722	8 147	8 595
Debt impairment	3	-	-	-	3 637	3 637	3 637	3 637	3 637	7 769	8 196
Depreciation & asset impairment	2	42 788	51 504	55 435	75 445	75 445	75 445	75 445	83 194	87 770	92 597
Finance charges											
Bulk purchases	2	70 963	65 947	82 214	79 307	88 507	88 507	88 507	83 431	88 020	92 861
Other materials	8	34 254	38 223	57 910	76 786	74 625	74 625	74 625	23 745	25 135	26 517
Contracted services		132 358	116 556	81 254	131 404	131 491	131 491	131 491	178 345	187 545	197 868
Transfers and subsidies		-	1 507	1 396	1 954	1 954	1 954	1 954	2 150	2 268	2 393
Other expenditure	4, 5	99 198	97 000	91 518	46 595	44 248	44 248	44 248	55 577	59 098	62 348
Loss on disposal of PPE											
Total Expenditure		545 571	531 781	538 760	594 182	599 960	599 960	599 960	624 184	658 453	694 676

1.5.1 Employee Related Costs

The employee related costs comprise 30% of the total operating budget inclusive of councillor's remuneration. The primary reason for the increase is an annual increment of 7.3% including the notch increases. The 7.3% is not affected to all allowances and contribution e.g medical contribution, car allowances etc.

1.5.2 Councillors Allowances

A 7.3% increment for Councillor's remuneration is provided for and also taking into account the upper limits. In 2017-2018 there was a higher allocation for sitting allowance for special sittings of councillors, in 2018-2019 we have provided according to planned sittings.

1.5.3 Working Capital Reserve

This is the provision for doubtful debts as a result of a non-collection level. It is based on the projected inflation level and the collection estimates. Municipality has increased the provision based on 2016-2017 financial statements.

1.5.4 Depreciation

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The increase is based preliminary 2017/2018 financial statements and 2018-2019 budget year. The depreciation calculation takes into account assets that are still in progress but will be completed in the following financial years.

1.5.5 Bulk purchases

The bulk purchases have decreased because there has been reclassification; some of the items were not qualifying to be bulk but they were included in bulk in 2017-2018 and previous. That is corrected this year. It is assumed that electricity tariffs of Eskom will increase by 6.84 % as from 1 July 2018, as approved by NERSA.

1.5.6 Other Materials

Other material has decreased because some of items that were allocated to other material in 2017-2018 were not forming part of material but maintenance, now is in the correct maintenance vote

1.5.7 Contracted services

Contracted services has increased due to the fact that, every item that we will not provide internal including maintenance, security etc.

1.5.8 Transfers and subsidies paid

Transfers and subsidies paid has increased due to the fact that municipality is providing to assist in burial services due to the need the community.

1.5.9 General expenditure

The municipality general expenditure includes all other expenditures that do have line space in A4. It is assumed that costs for services will increase in line with the CPI. The current oil price is still 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 2018/2019 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice

1.5.10 Repairs and Maintenance

Buildings

The budgeted amount is for the maintenance of municipal buildings.

Vehicles

The budget will remain the same due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles.

Operation Rural Water Schemes

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

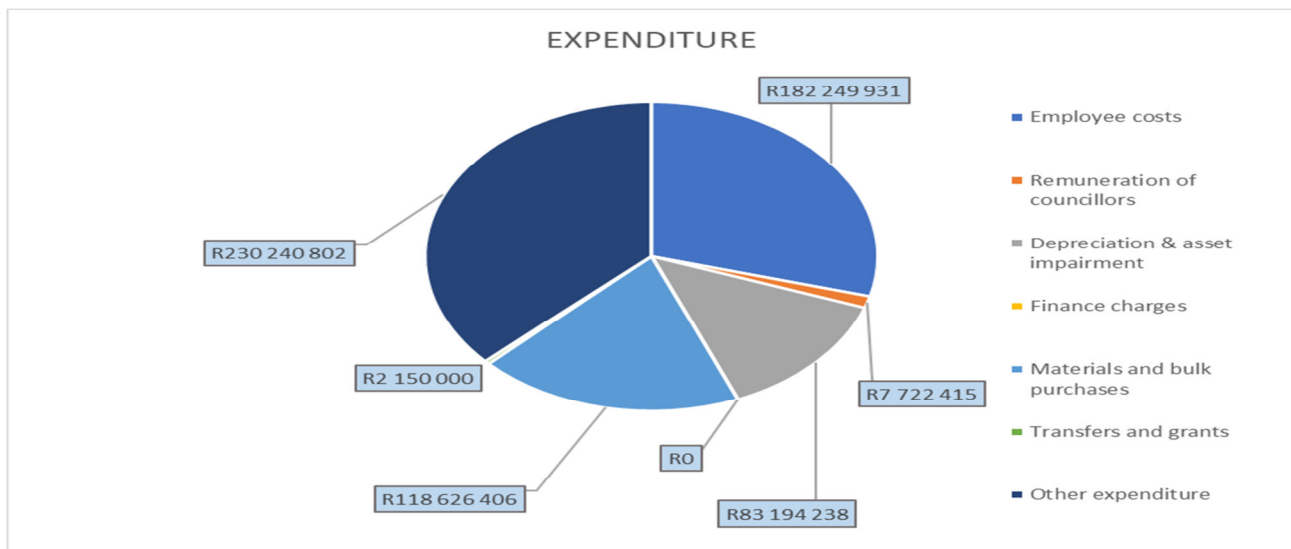
Refurbishment and maintenance

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

Bulk Water Purification and Sewerage Treatment

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

Figure 2. Operating expenditure



1.5.11 The deficit budget

A4 reflect the deficit of R61.5 million, the municipality has allocated this amount to operating expenditure to fund rural sanitation (VIP) toilet, rural road asset management and project management unit which is funded by MIG.

Below is the recon showing the reallocation:

	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
C&PS: B&A PROJECT MANAGEMENT (RURAL ROAD ASS MAN SYS GRT)	2 364 000.00	2 504 000.00	2 649 000.00
C&PS: B&A PROJ MAN (PMU PROF FEES)	11 992 366.58	12 651 946.74	13 347 803.81
CONTR: SEWER SERV - RURAL EDUMBE	47 154 216.80	49 747 698.72	52 483 822.15
	61 510 583.38	64 903 645.46	68 480 625.96
CAPITAL TRANSFERS	469 624 000.00	418 078 000.00	447 036 000.00
CAPITAL BUDGET	408 113 417.00	415 574 000.00	444 387 000.00
TO FUND OPERATING	61 510 583.00	2 504 000.00	2 649 000.00
REALLOCATION FROM CAPITAL TO OPERATING BUDGET	61 510 583.00	2 504 000.00	2 649 000.00
OPERATING EXPENDITURE	562 673 209.55	655 949 051.32	692 026 824.14
REALLOCATED FROM CAPITAL BUDGET	61 510 583.00	2 504 000.00	2 649 000.00
TOTAL OPERATING EXPENDITURE	624 183 792.55	658 453 051.32	694 675 824.14

1.6 CAPITAL BUDGETING

Total Capital Expenditure - Vote		233 638	376 590	416 393	410 025	460 025	460 025	460 025	408 113	415 574	444 387
Capital Expenditure - Functional											
<i>Governance and administration</i>		2 999	416	3 165	8 820	454 921	454 921	454 921	-	-	-
Executive and council		-	-	1 061	100	-	-	-	-	-	-
Finance and administration		2 999	416	2 104	8 720	454 921	454 921	454 921	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		296	43	-	252	230	230	230	-	-	-
Community and social services		8	43	-	252	230	230	230	-	-	-
Sport and recreation		133	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		230 343	376 108	412 838	2 409	2 359	2 359	2 359	-	-	-
Planning and development		230 343	376 108	412 838	2 409	2 359	2 359	2 359	-	-	-
<i>Trading services</i>		-	23	390	454 371	1 900	1 900	1 900	408 113	415 574	444 387
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	23	390	454 371	1 900	1 900	1 900	408 113	415 574	444 387
Total Capital Expenditure - Functional	3	233 638	376 590	416 393	465 852	459 410	459 410	459 410	408 113	415 574	444 387
Funded by:											
National Government		228 618	375 054	412 398	449 830	443 208	443 208	443 208	408 113	415 574	444 387
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	228 618	375 054	412 398	449 830	443 208	443 208	443 208	408 113	415 574	444 387
Internally generated funds		5 020	1 536	3 994	16 022	16 202	16 202	16 202	-	-	-
Total Capital Funding	7	233 638	376 590	416 393	465 852	459 410	459 410	459 410	408 113	415 574	444 387

Capital budget is funded 100% by grants as per DORA, the above recon will clearly indicate what is happening in capital budget, the only expenditure we have is for water infrastructure. No internal funding is available to fund budget, A5 is also corrected and allocation is trading services.

1.7 ANNUAL BUDGET TABLES

The following part of budget presentation portrayed below focuses on budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2018/19 budget and MTREF as approved by the Council. Below each table there is a provision of clarification pertaining to what is depicted from the provided tables.

Table A1 - Budget Summary

Choose name from list - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	29 100	24 554	19 699	23 541	28 541	28 541	28 541	24 765	26 127	27 564
Investment revenue	2 038	3 617	6 095	6 650	6 650	6 650	6 650	6 996	7 381	7 787
Transfers recognised - operational	313 589	372 665	354 619	391 492	391 492	391 492	391 492	434 585	469 264	509 695
Other own revenue	12 448	5 367	2 197	132 244	1 498	1 498	1 498	96 328	153 178	146 981
Total Revenue (excluding capital transfers and contributions)	357 174	406 203	382 610	553 927	428 181	428 181	428 181	562 673	655 949	692 027
Employee costs	159 789	154 409	162 210	171 638	171 638	171 638	171 638	182 250	192 274	202 849
Remuneration of councillors	6 221	6 634	6 825	7 416	8 416	8 416	8 416	7 722	8 147	8 595
Depreciation & asset impairment	42 788	51 504	55 435	75 445	75 445	75 445	75 445	83 194	87 770	92 597
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	105 217	104 171	140 123	156 093	163 132	163 132	163 132	107 177	113 155	119 379
Transfers and grants	-	1 507	1 396	1 954	1 954	1 954	1 954	2 150	2 268	2 393
Other expenditure	231 556	213 556	172 772	181 637	179 376	179 376	179 376	241 691	254 839	268 863
Total Expenditure	545 571	531 781	538 760	594 182	599 960	599 960	599 960	624 184	658 453	694 676
Surplus/(Deficit)	(188 396)	(125 578)	(156 150)	(40 255)	(171 780)	(171 780)	(171 780)	(61 511)	(2 504)	(2 649)
Transfers and subsidies - capital (monetary allocation)	345 860	490 237	508 156	449 830	499 830	499 830	499 830	469 624	418 078	447 036
Contributions recognised - capital & contributed assets	-	-	-	-	132 047	132 047	132 047	-	-	-
Surplus/(Deficit) after capital transfers & contributions	157 464	364 658	352 006	409 575	460 097	460 097	460 097	408 113	415 574	444 387
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	157 464	364 658	352 006	409 575	460 097	460 097	460 097	408 113	415 574	444 387
Capital expenditure & funds sources										
Capital expenditure	233 638	376 590	416 393	465 852	459 410	459 410	459 410	408 113	415 574	444 387
Transfers recognised - capital	228 618	375 054	412 398	449 830	443 208	443 208	443 208	408 113	415 574	444 387
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 020	1 536	3 994	16 022	16 202	16 202	16 202	-	-	-
Total sources of capital funds	233 638	376 590	416 393	465 852	459 410	459 410	459 410	408 113	415 574	444 387
Financial position										
Total current assets	33 035	49 806	49 231	65 898	35 261	35 261	35 261	78 653	81 384	80 784
Total non current assets	2 229 007	2 589 055	2 951 354	3 442 331	3 492 511	3 492 511	3 492 511	3 492 330	3 768 129	4 076 885
Total current liabilities	132 677	67 953	125 726	56 950	56 950	56 950	56 950	54 232	51 525	33 364
Total non current liabilities	15 738	19 560	19 779	23 387	23 387	23 387	23 387	27 214	31 041	31 041
Community wealth/Equity	2 145 639	2 551 349	2 855 080	3 427 891	3 447 434	3 447 434	3 447 434	3 489 537	3 766 947	4 093 264
Cash flows										
Net cash from (used) operating	177 706	384 812	456 864	489 182	463 677	463 677	463 677	457 352	455 221	500 836
Net cash from (used) investing	(233 421)	(376 590)	(416 215)	(450 352)	(470 352)	(470 352)	(470 352)	(408 113)	(415 574)	(444 387)
Net cash from (used) financing	15 733	3 827	219	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(45 481)	(33 432)	7 436	5 398	761	761	761	50 000	89 647	146 096
Cash backing/surplus reconciliation										
Cash and investments available	(45 481)	6	7 436	31 398	761	761	761	50 000	52 000	65 000
Application of cash and investments	55 676	31 878	35 129	22 137	(1)	(1)	(1)	26 554	22 059	11 442
Balance - surplus (shortfall)	(101 157)	(31 872)	(27 693)	9 261	761	761	761	23 446	29 941	53 558
Asset management										
Asset register summary (WDV)	2 222 058	2 580 815	2 938 577	3 436 247	3 486 427	3 486 427		3 486 427	3 480 981	3 756 280
Depreciation	45 070	53 098	57 672	75 445	75 445	75 445		83 194	87 770	92 597
Renewal of Existing Assets	-	-	-	-	-	-		-	-	-
Repairs and Maintenance	41 115	29 009	19 018	40 445	38 284	38 284		36 203	38 089	40 184
Free services										
Cost of Free Basic Services provided	848	891	636	0	0	0	4 425	4 425	4 867	5 354
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	171	173	62	6	6	6	7	7	8	8
Sanitation/sewage:	46	36	36	6	6	6	6	6	7	7
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional	1									
Governance and administration		318 577	368 203	356 739	522 715	895 200	895 200	534 926	625 451	661 297
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		318 577	368 203	356 739	522 715	895 200	895 200	534 926	625 451	661 297
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 729	1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Community and social services		1 729	1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		352 780	500 977	511 780	455 590	2 359	2 359	2 664	4 154	3 049
Planning and development		352 780	500 977	511 780	455 590	2 359	2 359	2 664	4 154	3 049
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		29 948	25 445	20 335	23 541	28 541	28 541	492 096	441 776	472 030
Energy sources		-	-	-	-	-	-	-	-	-
Water management		21 012	17 653	13 282	15 683	20 683	20 683	483 758	432 980	462 750
Waste water management		8 936	7 792	7 054	7 858	7 858	7 858	8 338	8 796	9 280
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	700	735	776
Total Revenue - Functional	2	703 035	896 439	890 766	1 003 757	928 011	928 011	1 032 297	1 074 027	1 139 063
Expenditure - Functional										
Governance and administration		132 811	131 576	147 129	225 228	320 110	320 110	244 651	258 480	272 696
Executive and council		44 671	44 554	40 583	49 827	48 746	48 746	44 393	47 267	49 867
Finance and administration		88 140	87 021	106 546	175 400	271 364	271 364	200 258	211 213	222 830
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		35 194	36 664	33 399	9 674	17 765	17 765	38 852	40 555	42 785
Community and social services		32 360	34 482	31 399	-	8 091	8 091	28 863	30 091	31 745
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		2 834	2 182	2 000	9 674	9 674	9 674	9 989	10 464	11 040
Economic and environmental services		127 115	127 117	90 564	23 494	23 494	23 494	27 006	28 501	30 076
Planning and development		127 115	127 117	90 564	23 494	23 494	23 494	27 006	28 501	30 076
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		231 020	219 967	258 613	220 648	229 348	229 348	304 722	321 548	339 233
Energy sources		-	-	-	-	-	-	-	-	-
Water management		222 774	213 771	252 272	211 980	220 680	220 680	295 770	312 104	329 270
Waste water management		8 246	6 196	6 340	8 668	8 668	8 668	8 951	9 444	9 963
Waste management		-	-	-	-	-	-	-	-	-
Other	4	21 647	23 588	11 509	9 243	9 243	9 243	8 954	9 369	9 885
Total Expenditure - Functional	3	547 787	538 913	541 214	488 286	599 960	599 960	624 184	658 453	694 676
Surplus/(Deficit) for the year		155 248	357 527	349 553	515 471	328 050	328 050	408 113	415 574	444 387

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

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		318 577	368 203	356 739	522 715	895 200	895 200	534 926	625 451	661 297
Vote 4 - COMMUNITY DEVELOPMENT		1 729	1 815	1 911	1 911	1 911	1 911	2 611	3 896	2 687
Vote 5 - PLANNING & WSA		3 101	3 113	2 229	2 359	2 359	2 359	2 664	2 904	3 049
Vote 6 - TECHNICAL SERVICES		349 679	497 864	509 551	453 231	-	-	467 260	415 574	444 387
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		21 012	17 653	13 282	15 683	20 683	20 683	16 498	17 406	18 363
Vote 9 - WASTE WATER		8 936	7 792	7 054	7 858	7 858	7 858	8 338	8 796	9 280
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	703 035	896 439	890 766	1 003 757	928 011	928 011	1 032 297	1 074 027	1 139 063
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL		49 827	49 827	49 827	49 827	49 227	49 227	44 393	47 267	49 867
Vote 2 - CORPORATE SERVICES		67 550	67 550	67 550	67 550	69 131	69 131	74 381	78 413	82 726
Vote 3 - FINANCE		114 425	114 425	114 425	114 425	113 025	113 025	131 346	138 570	146 191
Vote 4 - COMMUNITY DEVELOPMENT		51 684	51 684	51 684	51 684	47 884	47 884	42 337	44 154	46 583
Vote 5 - PLANNING & WSA		16 087	16 087	16 087	16 087	16 087	16 087	27 006	28 501	30 076
Vote 6 - TECHNICAL SERVICES		73 960	73 960	73 960	73 960	73 960	73 960	79 312	83 741	88 347
Vote 7 - WATER PURIFICATION		23 025	23 025	23 025	23 025	23 025	23 025	25 291	26 682	28 150
Vote 8 - WATER DISTRIBUTION		188 956	188 956	188 956	188 956	198 953	197 656	191 167	201 681	212 773
Vote 9 - WASTE WATER		8 668	8 668	8 668	8 668	8 668	8 668	8 951	9 444	9 963
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	594 182	594 182	594 182	594 182	599 960	598 663	624 184	658 453	694 676
Surplus/(Deficit) for the year	2	108 853	302 257	296 584	409 575	328 050	329 347	408 113	415 574	444 387

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	20 163	16 762	12 646	15 683	20 683	20 683	20 683	16 498	17 406	18 363
Service charges - sanitation revenue	2	8 936	7 792	7 054	7 858	7 858	7 858	7 858	8 267	8 721	9 201
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment		178	169	135	113	113	113	113	119	125	132
Interest earned - external investments		2 038	3 617	6 095	6 650	6 650	6 650	6 650	6 996	7 381	7 787
Interest earned - outstanding debtors		-	28	82	85	85	85	85	89	94	100
Dividends received											
Fines, penalties and forfeits		-	-	-	-	-	-	-	71	75	79
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		313 589	372 665	354 619	391 492	391 492	391 492	391 492	434 585	469 264	509 695
Other revenue	2	12 270	5 170	1 980	132 047	1 300	1 300	1 300	96 048	152 883	146 671
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		357 174	406 203	382 610	553 927	428 181	428 181	428 181	562 673	655 949	692 027
Expenditure By Type											
Employee related costs	2	159 789	154 409	162 210	171 638	171 638	171 638	171 638	182 250	192 274	202 849
Remuneration of councillors		6 221	6 634	6 825	7 416	8 416	8 416	8 416	7 722	8 147	8 595
Debt impairment	3	-	-	-	3 637	3 637	3 637	3 637	7 769	8 196	8 647
Depreciation & asset impairment	2	42 788	51 504	55 435	75 445	75 445	75 445	75 445	83 194	87 770	92 597
Finance charges											
Bulk purchases	2	70 963	65 947	82 214	79 307	88 507	88 507	88 507	83 431	88 020	92 861
Other materials	8	34 254	38 223	57 910	76 786	74 625	74 625	74 625	23 745	25 135	26 517
Contracted services		132 358	116 556	81 254	131 404	131 491	131 491	131 491	178 345	187 545	197 868
Transfers and subsidies		-	1 507	1 396	1 954	1 954	1 954	1 954	2 150	2 268	2 393
Other expenditure	4, 5	99 198	97 000	91 518	46 595	44 248	44 248	44 248	55 577	59 098	62 348
Loss on disposal of PPE											
Total Expenditure		545 571	531 781	538 760	594 182	599 960	599 960	599 960	624 184	658 453	694 676
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(188 396)	(125 578)	(156 150)	(40 255)	(171 780)	(171 780)	(171 780)	(61 511)	(2 504)	(2 649)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6	345 860	490 237	508 156	449 830	499 830	499 830	499 830	469 624	418 078	447 036
Surplus/(Deficit) after capital transfers & contributions		157 464	364 658	352 006	409 575	460 097	460 097	460 097	408 113	415 574	444 387
Taxation											
Surplus/(Deficit) after taxation		157 464	364 658	352 006	409 575	460 097	460 097	460 097	408 113	415 574	444 387
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		157 464	364 658	352 006	409 575	460 097	460 097	460 097	408 113	415 574	444 387
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		157 464	364 658	352 006	409 575	460 097	460 097	460 097	408 113	415 574	444 387

Table A4 - Budgeted Financial Performance (revenue and expenditure)

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets respectively. This will be done through the highlights section, operating expenditure increased and also capital increased.

Sale of water is based on the current collection level. The amounts budgeted for has taken into account the level of billing and as a result, an amount of **R7 768 939** has been set aside as a provision for working capital reserve (provision for non- collection). The municipality has provided for revenue forgone amounting to R 4.2million, the R16, 4 million service charges are exclusive of revenue forgone. In 2017-2018 adjustment budget revenue forgone was not taken into consideration. The municipality is predominantly rural and there are no industries, the level of employment is very low, as a result the municipality is working on updating the indigent register, at a moment the cost of production is higher than the revenue recovered and not all levels of category have increased by 10%.

Bulk purchases

The bulk purchases have decreased because there has been reclassification; some of the items were not qualifying to be bulk but they were included in bulk in 2017-2018 and previous. That is corrected this year.

It is assumed that electricity tariffs of Eskom will increase by 6.84 % as from 1 July 2018, as approved by NERSA

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-
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		-	-	1 061	100	100	100	100	-	-	-
Vote 2 - CORPORATE SERVICES		1 778	215	1 295	2 310	2 310	2 310	2 310	-	-	-
Vote 3 - FINANCE		1 221	201	808	6 460	6 460	6 460	6 460	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT		1 013	43	-	252	252	252	252	-	-	-
Vote 5 - PLANNING & WSA		1 923	1 906	1 955	2 409	2 409	2 409	2 409	-	-	-
Vote 6 - TECHNICAL SERVICES		227 704	374 202	410 883	391 594	441 594	441 594	441 594	408 113	415 574	444 387
Vote 7 - WATER PURIFICATION		-	-	212	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	23	178	6 900	6 900	6 900	6 900	-	-	-
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 single-year expenditure sub-total		233 638	376 590	416 393	410 025	460 025	460 025	460 025	408 113	415 574	444 387
Total Capital Expenditure - Vote		233 638	376 590	416 393	410 025	460 025	460 025	460 025	408 113	415 574	444 387
Capital Expenditure - Functional											
Governance and administration		2 999	416	3 165	8 820	454 921	454 921	454 921	-	-	-
Executive and council		-	-	1 061	100	-	-	-	-	-	-
Finance and administration		2 999	416	2 104	8 720	454 921	454 921	454 921	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		296	43	-	252	230	230	230	-	-	-
Community and social services		8	43	-	252	230	230	230	-	-	-
Sport and recreation		133	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		155	-	-	-	-	-	-	-	-	-
Economic and environmental services		230 343	376 108	412 838	2 409	2 359	2 359	2 359	-	-	-
Planning and development		230 343	376 108	412 838	2 409	2 359	2 359	2 359	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	23	390	454 371	1 900	1 900	1 900	408 113	415 574	444 387
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	23	390	454 371	1 900	1 900	1 900	408 113	415 574	444 387
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	233 638	376 590	416 393	465 852	459 410	459 410	459 410	408 113	415 574	444 387
Funded by:											
National Government		228 618	375 054	412 398	449 830	443 208	443 208	443 208	408 113	415 574	444 387
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	228 618	375 054	412 398	449 830	443 208	443 208	443 208	408 113	415 574	444 387
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		5 020	1 536	3 994	16 022	16 202	16 202	16 202	-	-	-
Total Capital Funding	7	233 638	376 590	416 393	465 852	459 410	459 410	459 410	408 113	415 574	444 387

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Capital budget is funded 100% by grants as per DORA, the above recon will clearly indicate what is happening in capital budget, the only expenditure we have is for water infrastructure. No internal funding is available to fund budget, A5 is also corrected and allocation is trading services.

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		6	6	7 436	5 398	761	761	761	36 707	35 000	45 000
Call investment deposits	1	-	-	-	26 000	-	-	-	13 293	17 000	20 000
Consumer debtors	1	8 103	12 199	12 200	11 000	11 000	11 000	11 000	9 653	11 084	11 484
Other debtors		19 418	33 534	24 750	19 000	19 000	19 000	19 000	15 000	14 000	
Current portion of long-term receivables											
Inventory	2	5 507	4 067	4 844	4 500	4 500	4 500	4 500	4 000	4 300	4 300
Total current assets		33 035	49 806	49 231	65 898	35 261	35 261	35 261	78 653	81 384	80 784
Non current assets											
Long-term receivables		5 224	7 089	11 565	7 235	7 235	7 235	7 235	12 500	13 000	13 500
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	2 222 058	2 580 411	2 938 283	3 429 495	3 479 675	3 479 675	3 479 675	3 477 830	3 751 429	4 057 385
Agricultural											
Biological											
Intangible		574	404	294	5 600	5 600	5 600	5 600	2 000	3 700	6 000
Other non-current assets		1 151	1 151	1 213							
Total non current assets		2 229 007	2 589 055	2 951 354	3 442 331	3 492 511	3 492 511	3 492 511	3 492 330	3 768 129	4 076 885
TOTAL ASSETS		2 262 042	2 638 862	3 000 586	3 508 228	3 527 771	3 527 771	3 527 771	3 570 983	3 849 513	4 157 669
LIABILITIES											
Current liabilities											
Bank overdraft	1	45 487									
Borrowing	4										
Consumer deposits		3 330	3 334	3 681	3 344	3 344	3 344	3 344	3 354	3 364	3 364
Trade and other payables	4	77 046	44 709	94 883	45 000	45 000	45 000	45 000	42 000	41 000	30 000
Provisions		6 815	19 910	27 162	8 606	8 606	8 606	8 606	8 878	7 161	
Total current liabilities		132 677	67 953	125 726	56 950	56 950	56 950	56 950	54 232	51 525	33 364
Non current liabilities											
Borrowing		5	-	-	-	-	-	-	-	-	-
Provisions		15 733	19 560	19 779	23 387	23 387	23 387	23 387	27 214	31 041	31 041
Total non current liabilities		15 738	19 560	19 779	23 387	23 387	23 387	23 387	27 214	31 041	31 041
TOTAL LIABILITIES		148 416	87 513	145 505	80 337	80 337	80 337	80 337	81 446	82 566	64 405
NET ASSETS	5	2 113 626	2 551 349	2 855 080	3 427 891	3 447 434	3 447 434	3 447 434	3 489 537	3 766 947	4 093 264
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		2 145 639	2 551 349	2 855 080	3 427 891	3 447 434	3 447 434	3 447 434	3 489 537	3 766 947	4 093 264
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	2 145 639	2 551 349	2 855 080	3 427 891	3 447 434	3 447 434	3 447 434	3 489 537	3 766 947	4 093 264

Table A6 - Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth.

- Table SA3 is providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions

Property Plant and Equipment

It is assumed that looking at our current funding there will be an addition to PPE in 2018/2019. However, the carrying value will deteriorate from due to the fact that most of our assets are depreciating.

Long –term Receivables

It is assumed that taking in to account the current budget movement there will be an increase in 2018/2019 long term receivables. The movement will be informed by excessive expansion of plants which will subsequently increase demand of connection and require more deposits to Eskom.

Intangible Asset

It is assumed that the Intangible asset will increase taking into account the budget for intangible assets such as Software licences and upgrade to MSCOA compliant financial system.

Call Investment Deposits

For 2018/19 financial year it is assumed that there will be a slight increase on investment, cash will be available for investment because of extra revenue collection strategic mechanism that are currently in pipeline for implementation.

Inventory

The inventory level is assumed to decrease in the next financial year based on the current stock level.

Trade and other payables from exchange transactions

It is assumed based on the 2016-2017 and 2015-2014 Audited financial year that the payables will decrease. A decrease is also expected for the current budget year 2018/2019.

Consumer Debtors

It is assumed that, looking at our initiative of hiring a consultant assigned with a duty to strengthen collection of debts from consumers, there will be a decrease in consumer Debtors.

Consumer deposit

It is assumed that there will be no significant increase in Consumer deposits since most urban settlements already has service connections.

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates											
Service charges		27 114	7 043	25 425	23 541	23 541	23 541	23 541	17 335	18 289	19 295
Other revenue			225	1 543	72 113	106 169	106 169	106 169	61 943	104 602	110 355
Government - operating	1	309 145	342 367	354 619	391 492	391 492	391 492	391 492	434 585	469 264	509 695
Government - capital	1	350 304	520 534	508 156	449 830	469 830	469 830	469 830	469 624	418 078	447 036
Interest		2 038	3 617	6 095	6 735	6 735	6 735	6 735	7 085	7 475	7 886
Dividends											
Payments											
Suppliers and employees		(510 894)	(488 974)	(438 974)	(452 575)	(532 136)	(532 136)	(532 136)	(531 071)	(560 219)	(591 039)
Finance charges											
Transfers and Grants	1				(1 954)	(1 954)	(1 954)	(1 954)	(2 150)	(2 268)	(2 393)
NET CASH FROM/(USED) OPERATING ACTIVITIES		177 706	384 812	456 864	489 182	463 677	463 677	463 677	457 352	455 221	500 836
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		395			500	500	500	500			
Decrease (Increase) in non-current debtors					15 000	15 000	15 000	15 000			
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(233 816)	(376 590)	(416 215)	(465 852)	(485 852)	(485 852)	(485 852)	(408 113)	(415 574)	(444 387)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(233 421)	(376 590)	(416 215)	(450 352)	(470 352)	(470 352)	(470 352)	(408 113)	(415 574)	(444 387)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing		15 733	3 827	219							
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		15 733	3 827	219	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(39 982)	12 049	40 868	38 830	(6 675)	(6 675)	(6 675)	49 239	39 647	56 449
Cash/cash equivalents at the year begin:	2	(5 499)	(45 481)	(33 432)	(33 432)	7 436	7 436	7 436	761	50 000	89 647
Cash/cash equivalents at the year end:	2	(45 481)	(33 432)	7 436	5 398	761	761	761	50 000	89 647	146 096

MBRR Table A7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

The assumed collection rate based on the current collection level is expected to be 70% of billable revenue, taking into account that there are debtors paying for prior years.

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);

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(45 481)	(33 432)	7 436	5 398	761	761	761	50 000	89 647	146 096
Other current investments > 90 days		(0)	33 438	0	26 000	(1)	(1)	(1)	0	(37 647)	(81 096)
Non current assets - investments	1										
Cash and investments available:		(45 481)	6	7 436	31 398	761	761	761	50 000	52 000	65 000
Application of cash and investments											
Unspent conditional transfers		5									
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	55 671	31 878	35 129	22 137	(115 785)	(115 785)	(115 785)	17 676	14 898	11 442
Other provisions						115 784	115 784	115 784	8 878	7 161	
Long term investments committed	4										
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		55 676	31 878	35 129	22 137	(1)	(1)	(1)	26 554	22 059	11 442
Surplus(shortfall)		(101 157)	(31 872)	(27 693)	9 261	761	761	761	23 446	29 941	53 558

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist

Municipality show that the municipality budget is funded after considering some provisions

Choose name from list - Table A9 Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE										
Total New Assets	1	233 816	376 482	416 215	465 852	459 410	459 410	408 113	415 574	444 387
<i>Roads Infrastructure</i>		-	-	-	2 359	2 359	2 359	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		229 622	376 000	412 746	405 648	443 849	443 849	408 113	415 574	444 387
<i>Sanitation Infrastructure</i>		-	-	-	44 823	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		229 622	376 000	412 746	452 830	446 208	446 208	408 113	415 574	444 387
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	61	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		471	-	58	5 600	5 600	5 600	-	-	-
Intangible Assets		471	-	58	5 600	5 600	5 600	-	-	-
Computer Equipment		623	299	631	800	800	800	-	-	-
Furniture and Office Equipment		635	89	137	722	902	902	-	-	-
Machinery and Equipment		122	94	286	-	-	-	-	-	-
Transport Assets		2 343	-	2 295	5 900	5 900	5 900	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	2 359	2 359	2 359	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		229 622	376 000	412 746	405 648	443 849	443 849	408 113	415 574	444 387
<i>Sanitation Infrastructure</i>		-	-	-	44 823	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		229 622	376 000	412 746	452 830	446 208	446 208	408 113	415 574	444 387
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	61	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		471	-	58	5 600	5 600	5 600	-	-	-
Intangible Assets		471	-	58	5 600	5 600	5 600	-	-	-
Computer Equipment		623	299	631	800	800	800	-	-	-
Furniture and Office Equipment		635	89	137	722	902	902	-	-	-
Machinery and Equipment		122	94	286	-	-	-	-	-	-
Transport Assets		2 343	-	2 295	5 900	5 900	5 900	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		233 816	376 482	416 215	465 852	459 410	459 410	408 113	415 574	444 387

ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure				2 359	2 359	2 359				
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure	2 218 334	2 580 333	2 935 228	3 393 019	3 443 019	3 443 019	3 445 378	3 439 932	3 715 231	
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure	2 218 334	2 580 333	2 935 228	3 395 378	3 445 378	3 445 378	3 445 378	3 439 932	3 715 231	
Community Facilities										
Sport and Recreation Facilities										
Community Assets	-	-	-	-	-	-	-	-	-	
Heritage Assets				1 151	1 151	1 151	1 151	1 151	1 151	
Revenue Generating										
Non-revenue Generating										
Investment properties	-	-	-	-	-	-	-	-	-	
Operational Buildings										
Housing										
Other Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Servitudes										
Licences and Rights				9 957	9 957	9 957	9 957	9 957	9 957	
Intangible Assets	-	-	-	9 957	9 957	9 957	9 957	9 957	9 957	
Computer Equipment	623	299	631	2 035	2 035	2 035	2 035	2 035	2 035	
Furniture and Office Equipment	635	89	137	3 672	3 852	3 852	3 852	3 852	3 852	
Machinery and Equipment	122	94	286	2 031	2 031	2 031	2 031	2 031	2 031	
Transport Assets	2 343	-	2 295	22 022	22 022	22 022	22 022	22 022	22 022	
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 222 058	2 580 815	2 938 577	3 436 247	3 486 427	3 486 427	3 486 427	3 480 981	3 756 280
EXPENDITURE OTHER ITEMS										
Depreciation	7	45 070	53 098	57 672	75 445	75 445	75 445	83 194	87 770	92 597
Repairs and Maintenance by Asset Class	3	41 115	29 009	19 018	40 445	38 284	38 284	36 203	38 089	40 184
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	34 428	22 280	13 013	28 682	28 682	28 682	29 903	31 548	33 283	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure	34 428	22 280	13 013	28 682	28 682	28 682	29 903	31 548	33 283	
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	3 800	1 639	1 639	100	-	-
Community Assets	-	-	-	3 800	1 639	1 639	100	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	1 845	593	206	1 088	1 088	1 088	2 500	2 638	2 783	
Housing		-	-	-	-	-	-	-	-	-
Other Assets	1 845	593	206	1 088	1 088	1 088	2 500	2 638	2 783	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	64	6	37	13	13	13	100	106	111	
Furniture and Office Equipment	17	50	78	113	113	113	600	633	668	
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets	4 763	6 079	5 684	6 750	6 750	6 750	3 000	3 165	3 339	
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		86 185	82 106	76 690	115 890	113 729	113 729	119 398	125 859	132 781

Table A9 - Asset Management

Capital Infrastructure Programme

Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE

The infrastructure is funded solely by grants such as MIG, RBIG AND WISG, most portion is spent on water provision.

The municipality budget does include budget for repairs and maintenance, even though it is very limited, and there is nothing the municipality can do to fund the budget.

Municipality maintenance is not according to what is required by treasury, because of the very scarce resources the municipality facing, and the depreciation is also higher

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		30 756	30 920	51 653	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		46 935	49 353	31 315	9 612	9 612	9 612	10 573	11 631	12 794
Using public tap (at least min.service level)	2	29 510	29 811	15 368	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		107 201	110 084	98 336	9 612	9 612	9 612	10 573	11 631	12 794
Using public tap (< min.service level)	3	107 201	125 452	15 720	-	-	-	-	-	-
Other water supply (< min.service level)	4	29 510	15 368	13 750	6 239	6 239	6 239	6 863	7 549	8 304
No water supply		34 215	32 566	32 566	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		170 926	173 386	62 036	6 239	6 239	6 239	6 863	7 549	8 304
Total number of households	5	278 127	283 470	160 372	15 851	15 851	15 851	17 436	19 180	21 098
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		30 265	30 920	30 000	-	-	-	-	-	-
Flush toilet (w/with septic tank)		1 364	866	866	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		80 205	89 830	89 830	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		111 834	121 616	120 696	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	5 500	5 500	5 500	6 050	6 655	7 321
No toilet provisions		46 027	36 150	36 150	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		46 027	36 150	36 150	5 500	5 500	5 500	6 050	6 655	7 321
Total number of households	5	157 861	157 766	156 846	5 500	5 500	5 500	6 050	6 655	7 321
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									
Water (6 kilolitres per household per month)		101 295	141 416	-	11 600	11 600	11 600	12 760	14 036	15 440
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									
Water (6 kilolitres per indigent household per month)		848	891	636	0	0	0	4 425	4 867	5 354
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	636	0	0	0	4 425	4 867	5 354
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of 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	6									
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

A10 Basic service delivery measurement

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

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The information in the A10 is provided or taken from the municipality WSDP for 2018/2019. 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 updating 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.

There seems to be a huge difference between 2016-2017 financial year and 2018-2019 financial year, this result from the fact that the municipality have been putting the whole of the back lock in table A10, but now we have realised that we should put the next year's target.

There are figures available in table SA9 and they are rounded off, that make it seems as if there is no figures in A10.

PART 2 – SUPPORTING DOCUMENTATION

2.1 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 21(1) (b)]

After the Local Government Elections the newly elected council was appointed on the 1st of September 2016, The IDP and Budget time schedule of the 2018/2019 budget cycle was approved by Council on 24 August 2017.

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

2.2 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 5 Year cycle of IDPs which commenced from the 2016/17 - 2020/2021 financial years.

Legal Status

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

❖ Vision

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

❖ Mission

To create an affluent district by:

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

❖ Core Values

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

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

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

Zululand District Municipality (Key Performance Areas)

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

- Basic Service Delivery
- Municipal Financial viability and management
- Local Economic Development
- Good Governance & Public Participation
- Municipal transformation and institutional development

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance.

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.

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

2.4 OVERVIEW OF THE BUDGET-RELATED POLICIES

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

- i) Budget Policy
- ii). Virement Policy
- iii). Credit control policy
- iv). Debt write off-policy
- v). Banking and investment policy
- vi). Funding and Reserve policy
- vii). Supply Chain management policy
- viii). Asset Management Policy
- ix). Asset Loss control policy
- x). Indigent support policy
- xi). Insurance Policy
- xii). Tariff Policy
- xiii). Subsistence and Travelling Policy

CREDIT CONTROL AND TARIFF BYLAWS

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

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

BANKING AND INVESTMENT POLICY

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

SUPPLY CHAIN MANAGEMENT POLICY

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

ASSET MANAGEMENT POLICY

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

IT Policy

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

Risk Management Policy

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

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

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

Insurance policy

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

Financial Plan

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

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

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

2.5.1 Expenditure

2.5.1.1 Salaries and Allowances

The assumption is based on the MFMA Budget circular together with the terms of the National Bargaining Council negotiations for salary increases. For the 2018/19 financial year a 7.3 % (CPI) increase is budgeted for qualifying employees. For Councillors allowances upper limits were considered for the 2018/19 financial year, and a 7.3% increase was budgeted.

2.5.1.2 General expenditure

It is assumed that costs for services will increase in line with the CPI. The current oil price is still 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 2018/2019 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 2018/2019 is projected, there are projects that will be capitalised to assets which are in progress, and this will accelerate the depreciation expense. The depreciation will be funded by our reserves.

2.5.1.3 Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. It is assumed that major breakages will take place during the financial year. Our repairs and maintenance is mainly contracted, therefore they do not include employee related. Major part of PPE net asset value constitutes of WIP that is not due for repairs and maintenance.

2.5.1.4 Finance costs

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

2.5.1.6 Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 6.84 % as from 1 July 2018, as approved by NERSA.

2.5.1.7 Depreciation and Asset impairment

Budget for depreciation and asset impairment is based on 2017/18 year actual outcomes, the values of assets currently possessed by the municipality, and assets budgeted for to be purchased within concerned budget period.

2.5.1.8 Contracted services

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

2.5.1.9 Bank charges

Bank charges are classified in SA1 as general expenses.

2.5.2 Income

2.5.2.1 Collection rate for municipal services

The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring all people lead government.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends but municipality has put forward the methods and strategies for the collection of current and previous debtors. For instance, the municipality is in the process of hiring the consultant specialising in debt collection.

2.5.2.2 Sale of water and sewerage fees

There will be a progressive tariff increase for the budget year. The budget is based on the realistic billing figures and the projection was made. These increases are recommended in order to cap water consumption. The comparison between the tariff increase and the budgeted billing might be a bit off

since service charges budget is estimated based on the current actual billing for both water and sanitation.

2.5.2.3 Interest on investments

It is assumed that Interest Income will increase; the projection was made considering the 2017/2018 year to date actual. The investment rate will be based on the highest financial institution offerings.

2.5.2.4 Rental facilities

The Rental of facilities and equipment was based on signed contractual agreements.

2.5.2.5 Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, Indonsa hall hire, Indonsa deposit refundable etc. The other portion of revenue is a non-collectable revenue or reserves but the funds that will be used to cater for backlog depreciation and provision of doubtful debts.

2.5.2.6 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 2018/2019 financial year.

2.5.3 FINANCIAL POSITION

Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth.

2. Table SA3 is providing a detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions

2.5.3.1 Property Plant and Equipment

It is assumed that looking at our current funding there will be an addition to PPE in 2018/2019. However, the carrying value will deteriorate from due to the fact that most of our assets are depreciating.

2.5.3.2 Long –term Receivables

It is assumed that taking in to account the current budget movement there will be an increase in 2018/2019 long term receivables. The movement will be informed by excessive expansion of plants which will subsequently increase demand of connection and require more deposits to Eskom.

2.5.3.3 Intangible Asset

It is assumed that the Intangible asset will increase taking into account the budget for intangible assets such as Software licences and upgrade to MSCOA compliant financial system.

2.5.3.4 Call Investment Deposits

For 2018/19 financial year it is assumed that there will be a slight increase on investment, cash will be available for investment because of extra revenue collection strategic mechanism that are currently in pipeline for implementation.

2.5.3.5 Inventory

The inventory level is assumed to decrease in the next financial year based on the current stock level

2.5.3.6 Trade and other payables from exchange transactions

It is assumed based on the 2016-2017 and 2015-2014 Audited financial year that the payables will decrease. A decrease is also expected for the current budget year 2018/2019.

2.5.3.7 Consumer Debtors

It is assumed that, looking at our initiative of hiring a consultant assigned with a duty to strengthen collection of debts from consumers, there will be a decrease in consumer Debtors.

2.5.3.7 Consumer deposit

It is assumed that there will be no significant increase in Consumer deposits since most urban settlements already has service connections.

2.5.3.8 Transfers and grants – capital

The Division of Revenue Act has gazetted all capital grants to be received.

2.5.4 Cash flow

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

The assumed collection rate based on the current collection level is expected to be 70% of billable revenue, taking into account that there are debtors paying for prior years.

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);

2.5.5 Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

2.6 OVERVIEW OF BUDGET FUNDING

SUMMARY

The operating budget for 2018/2019 to 2020/2021 will be financed as follows:

	2018/2019	2019/2020	2020/2021
Provincial and National Operating Grants	R 431 674 000	R 464 968 000	R 506 608 000
Own revenue	R 98 959 448	R 150 939 683	R 143 167 325
Water and sewerage charges	R 24 835 938	R 26 198 008	R 27 634 991
Rental Income	R 118 604	R 125 127	R 132 009
Interest Earned	R 6 995 800	R 7 380 569	R 7 786 500
Interest on outstanding debtors	R 89 420	R 94 338	R 99 527
Total Operating Revenue excl. Capital Transfers	R 562 673 210	R 649 709 632	R 685 436 381

The capital budget for 2018/2019 to 2020/2021 will be financed as follows:

	2018/2019	2019/2020	2020/2021
Own Funds			
Grants - Capital	R408 113 417	415 574 000.00	444 387 000.00
- Operational	R61 510 583	2 504 000.00	2 649 000.00
Total Capital Budget	R469 624 000	R 418 078 000	R447 036 000

The SA10 is detailing the funding in terms of grants.

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 a progressive increase on tariffs is sustainable. The municipality has no control over the increases of electricity tariffs and a 6.84% increase in electricity tariffs of Eskom; will be mitigated by the 5.3% increase catered for on the budget. Water, sewerage together with the sundry tariffs is listed in tariffs schedule.

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 2018/2019:
Investments Amount

Absa	R 13,293,000
TOTAL	R 13,293,000

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.

2.7 EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES

Particulars of budgeted allocations and grants

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

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		305 590	333 756	352 708	389 581	389 581	389 581	431 674	464 968	506 608
Local Government Equitable Share		297 420	322 706	347 834	382 571	382 571	382 571	424 766	463 503	505 408
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 465	1 200
Municipal Systems Improvement		934								
Water Services Operating Subsidy		3 500	6 000							
EPWP Incentive		2 486	3 800	3 624	5 760	5 760	5 760	5 908		
Other transfers/grants [insert description]										
Provincial Government:		2 325	3 715	2 311	1 911	1 911	1 911	2 911	4 296	3 087
Shared services		250	400	400				300	400	400
Art centre Subsidies (Indonsa Grant)		1 729	1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Counciloe Training										
Gowth Development summit		346								
Tourism strategy								700	735	776
spatial frame work								-	1 250	-
Other transfers/grants [insert description]			1 500							
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants		307 915	337 471	355 019	391 492	391 492	391 492	434 585	469 264	509 695
Capital expenditure of Transfers and Grants										
National Government:		350 304	522 707	437 625	449 830	499 830	499 830	469 624	418 078	447 036
Municipal Infrastructure Grant (MIG)		241 622	221 359	218 314	229 725	229 725	229 725	220 762	225 574	238 887
Regional Bulk Infrastructure		62 866	187 699	108 011	110 000	160 000	160 000	131 498	90 000	100 000
Rural Roads Asset Managemnt Systems Grant		2 167	2 173	2 229	2 359	2 359	2 359	2 364	2 504	2 649
Municipal Water Infrastructure Grant		39 205	79 006							
Water services infrastructure Grant				109 071	107 746	107 746	107 746	115 000	100 000	105 500
Rural sanitation										
Massification										
Drought relief		4 444	32 471							
Rural Transport Services and Infrastructure										
Other capital transfers/grants [insert desc]										
Other capital transfers/grants [insert desc]										
Provincial Government:		1 017	-	-	-	-	-	-	-	-
Airport		1 017								
ACIP		1 017								
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		351 322	522 707	437 625	449 830	499 830	499 830	469 624	418 078	447 036
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		659 236	860 178	792 644	841 322	891 322	891 322	904 209	887 342	956 731

ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

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

Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Transfers to other municipalities											
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>DM KZN: ZULULAND - PLAN & DEV TOURISM</i>	2	-	-	-	150	150	150	150	150	158	167
Total Cash Transfers To Entities/Ems'		-	-	-	150	150	150	150	150	158	167
Cash Transfers to other Organs of State											
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	150	150	150	150	150	158	167
Non-Cash Transfers to other municipalities											
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>HH SSP SOC ASS: POVERTY RELIEF</i>	5	-	1 507	1 396	1 804	1 804	1 804	1 804	2 000	2 110	2 226
Total Non-Cash Grants To Groups Of Individuals:		-	1 507	1 396	1 804	1 804	1 804	1 804	2 000	2 110	2 226
TOTAL NON-CASH TRANSFERS AND GRANTS		-	1 507	1 396	1 804	1 804	1 804	1 804	2 000	2 110	2 226
TOTAL TRANSFERS AND GRANTS	6	-	1 507	1 396	1 954	1 954	1 954	1 954	2 150	2 268	2 393

2.8 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

Costs to Municipality:

Councillors

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		532 044	-	186 211.75			718 255
Chief Whip								-
Executive Mayor			518 506	76 995	225 565.25			821 066
Deputy Executive Mayor			286 387	38 388	126 902.75			451 678
Executive Committee			1 967 566	29 765	705 496.00			2 702 826
Total for all other councillors			2 133 731	73 800	821 056.75			3 028 589
Total Councillors	8	-	5 438 234	218 949	2 065 233			7 722 415
Senior Managers of the Municipality	5							
Municipal Manager (MM)			2 082 289	160 377	1 475 943.41			3 718 609
Chief Finance Officer			995 728	79 734	711 728.87			1 787 191
HOD: Planning			886 825	78 546	635 133.56			1 600 505
HOD: Community			948 146	79 159	678 262.88			1 705 569
HOD: Technical			995 728	52 606	711 728.87			1 760 064
HOD: Corporate			995 728	79 734	711 728.87			1 787 191
<i>List of each official with packages >= senior manager</i>								
Total Senior Managers of the Municipality	8,10	-	6 904 445	530 157	4 924 526	-		12 359 129
A Heading for Each Entity	6,7							
List each member of board by designation								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	12 342 679	749 106	6 989 759	-		20 081 544

All other staff **R 169 890 803**

Number of Councillors **35**

Senior Managers **6**

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

2.9 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.

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
R thousand																		
Revenue By Source																		
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	16 498	17 406	18 363	
Service charges - sanitation revenue		689	689	689	689	689	689	689	689	689	689	689	689	689	8 267	8 721	9 201	
Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rental of facilities and equipment		10	10	10	10	10	10	10	10	10	10	10	10	10	119	125	132	
Interest earned - external investments		583	583	583	583	583	583	583	583	583	583	583	583	583	6 986	7 381	7 787	
Interest earned - outstanding debtors		7	7	7	7	7	7	7	7	7	7	7	7	7	89	94	100	
Dividends received		–	0	–	–	–	–	–	–	–	–	–	–	–	(0)	–	–	
Fines, penalties and forfeits		6	6	6	6	6	6	6	6	6	6	6	6	6	71	75	79	
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Transfers and subsidies		35 973	35 973	35 973	35 973	35 973	35 973	35 973	35 973	35 973	35 973	35 973	35 973	38 884	434 585	469 264	509 695	
Other revenue		8 247	8 247	8 247	8 247	8 247	8 247	8 247	8 247	8 247	8 247	8 247	8 247	5 336	96 048	152 883	146 671	
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Revenue (excluding capital transfers and contributions)		46 889	46 889	46 889	46 889	46 889	46 889	46 889	46 889	46 889	46 889	46 889	46 889	46 889	562 673	655 949	692 027	
Expenditure By Type																		
Employee related costs		15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	182 250	192 274	202 849	
Remuneration of councillors		644	644	644	644	644	644	644	644	644	644	644	644	644	7 722	8 147	8 595	
Debt impairment		647	647	647	647	647	647	647	647	647	647	647	647	647	7 769	8 196	8 647	
Depreciation & asset impairment		6 933	6 933	6 933	6 933	6 933	6 933	6 933	6 933	6 933	6 933	6 933	6 933	6 933	83 194	87 770	92 597	
Finance charges		–	0	–	–	–	–	–	–	–	–	–	–	–	(0)	–	–	
Bulk purchases		6 953	6 953	6 953	6 953	6 953	6 953	6 953	6 953	6 953	6 953	6 953	6 953	6 953	83 431	88 020	92 861	
Other materials		1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	23 745	25 135	26 517	
Contracted services		14 546	14 546	14 546	14 546	14 546	14 546	14 546	14 546	14 546	14 546	14 546	14 546	18 342	178 345	187 545	197 868	
Transfers and subsidies		179	179	179	179	179	179	179	179	179	179	179	179	179	2 150	2 268	2 393	
Other expenditure		3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	11 731	55 577	59 098	62 348	
Loss on disposal of PPE		–	0	–	–	–	–	–	–	–	–	–	–	–	(0)	–	–	
Total Expenditure		51 054	51 054	51 054	51 054	51 054	51 054	51 054	51 054	51 054	51 054	51 054	51 054	62 595	624 184	658 453	694 676	
Surplus/(Deficit)		(4 164)	(4 164)	(4 164)	(4 164)	(4 164)	(4 164)	(4 164)	(4 164)	(4 164)	(4 164)	(4 164)	(4 164)	(15 706)	(61 511)	(2 504)	(2 649)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	469 624	418 078	447 036	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions		34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	23 430	408 113	415 574	444 387	
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit)	1	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	34 971	23 430	408 113	415 574	444 387	

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

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS													Medium Term Revenue and Expenditure Framework			
Budget Year 2018/19													Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June				
Cash Receipts By Source													1			
Property rates																
Service charges - electricity revenue																
Service charges - water revenue	962	962	962	962	962	962	962	962	962	962	962	962	962	11 549	12 184	12 854
Service charges - sanitation revenue	482	482	482	482	482	482	482	482	482	482	482	482	482	5 787	6 105	6 441
Service charges - refuse revenue																
Service charges - other																
Rental of facilities and equipment	10	10	10	10	10	10	10	10	10	10	10	10	10	119	125	132
Interest earned - external investments	583	583	583	583	583	583	583	583	583	583	583	583	583	6 996	7 381	7 787
Interest earned - outstanding debtors	7	7	7	7	7	7	7	7	7	7	7	7	7	89	94	100
Dividends received																
Fines, penalties and forfeits	6	6	6	6	6	6	6	6	6	6	6	6	6	71	75	79
Licences and permits																
Agency services																
Transfer receipts - operational	144 862			144 862					144 862					434 585	469 264	509 695
Other revenue	5 146	5 146	5 146	5 146	5 146	5 146	5 146	5 146	5 146	5 146	5 146	5 146	5 146	61 753	104 402	110 144
Cash Receipts by Source	152 059	7 197	7 197	152 059	7 197	7 197	7 197	7 197	152 059	7 197	7 197	7 197	7 197	520 949	599 630	647 231
Other Cash Flows by Source																
Transfer receipts - capital	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	39 135	469 624	418 078	447 036
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)																
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	191 194	46 332	46 332	191 194	46 332	46 332	46 332	46 332	191 194	46 332	46 332	46 332	46 332	990 573	1 017 708	1 094 267
Cash Payments by Type																
Employee related costs	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	182 250	192 274	202 849
Remuneration of councillors	644	644	644	644	644	644	644	644	644	644	644	644	644	7 722	8 147	8 595
Finance charges																
Bulk purchases - Electricity	3 075	3 075	3 075	3 075	3 075	3 075	3 075	3 075	3 075	3 075	3 075	3 075	3 075	36 899	38 928	41 069
Bulk purchases - Water & Sewer	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	46 533	49 092	51 792
Other materials	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	23 745	25 135	26 517
Contracted services	14 862	14 862	14 862	14 862	14 862	14 862	14 862	14 862	14 862	14 862	14 862	14 862	14 862	178 345	187 545	197 868
Transfers and grants - other municipalities																
Transfers and grants - other	179	179	179	179	179	179	179	179	179	179	179	179	179	2 150	2 268	2 393
Other expenditure	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	4 631	55 577	59 098	62 348
Cash Payments by Type	44 435	44 435	44 435	44 435	44 435	44 435	44 435	44 435	44 435	44 435	44 435	44 435	44 435	533 221	562 487	593 432
Other Cash Flows/Payments by Type																
Capital assets	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type	78 445	78 445	78 445	78 445	78 445	78 445	78 445	78 445	78 445	78 445	78 445	78 445	78 445	941 334	978 061	1 037 819
NET INCREASE/(DECREASE) IN CASH HELD	112 749	(32 112)	(32 112)	112 749	(32 112)	(32 112)	(32 112)	(32 112)	112 749	(32 112)	(32 112)	(32 112)	(32 112)	49 239	39 647	56 449
Cash/cash equivalents at the month/year begin:	761	113 511	81 398	49 286	162 036	129 923	97 811	65 699	33 587	146 336	114 224	82 112	50 000	761	50 000	89 647
Cash/cash equivalents at the month/year end:	113 511	81 398	49 286	162 036	129 923	97 811	65 699	33 587	146 336	114 224	82 112	50 000	50 000	50 000	89 647	146 096

2.10 CAPITAL SPENDING DETAIL

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

Choose name from list - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2018/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
Parent municipality: List all capital projects grouped by Municipal Vote																
Sanitation		Rural sanitation			Yes	Infrastructure - Sanitation	sanitation	all over zululand	218 314	44 823	47 018	46 018	42 018			New
Rudimentary		RUDIMENTARY SCHEMES			Yes	Infrastructure - Water	Reticulation	all over zululand		32 508	32 508	32 508	32 508			New
Nkqweni RWSS (incl Okhuku)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 14' 43.39" E 28° 14' 4.877" S		11 099	11 099	12 099	13 099			New
Usuthu RWSS (incl Okhuku)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 38' 13.15" E 27° 59' 48.972" S		56 338	56 338	56 338	56 338			New
Mandlakhazi RWSS Ph 3		WATER SANITATION			Yes	Infrastructure - Water	Reticulation	31° 51' 34.088" E 27° 48' 59.231" S		20 482	20 910	22 482	27 482			New
Gumbi Emergency BMhuzazi/Candover		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 55' 34.166" E 27° 28' 3.471" S								New
Sindi East		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 31' 21.977" E 27° 21' 23.165" S		3 668	3 668	3 708	4 120			New
Sindi Central		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 15' 38.195" E 27° 22' 5.781" S		3 930	3 930	4 590	3 930			New
Sindi West		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	30° 59' 15.011" E 27° 25' 34.417" S		19 624	19 624	19 624	21 624			New
Khambi		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 18' 53.924" E 27° 47' 2.463" S		1 572	1 572	1 672	5 572			New
Capeston (Enyathi)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 4' 20.441" E 27° 59' 45.165" S		8 229	8 229	9 229	8 229			New
Immediate stand alone scheme		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 37' 50.804" E 28° 10' 23.641" S		8 500	8 500	9 500	8 500			New
Medondo		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	30° 42' 49.740" E 27° 59' 1.024" S		7 466	7 466	7 466	9 466			New
Municipal Water Infrastructure Grant		INFRASTRUCTURE - WATER			Yes	Infrastructure - Water	Infrastructure - Water		109 071	107 746	131 498	90 000	100 000			New
Water services infrastructure Grant		INFRASTRUCTURE - WATER			Yes	Infrastructure - Water	Reticulation									New
PROJECT MANAGEMENT UNIT					Yes					11 486						New
MANDLAKAZI		REGIONAL BULK WATER SCHEMES			Yes	Infrastructure - Water	Infrastructure - Water	31° 51' 34.088" E 27° 48' 59.231" S	218 314	60 000	110 000	160 000	160 000			New
USUTHU		REGIONAL BULK WATER SCHEMES			Yes	Infrastructure - Water	Infrastructure - Water	31° 35' 13.15" E 27° 59' 48.972" S		70 000						New
Parent Capital expenditure	1											462 280	475 574	498 887		

2.11 LEGISLATION COMPLIANCE STATUSES

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

- MSCOA Regulations**

The Municipality will be fully compliant with the MSCOA regulation as from 01 July 2018.

- **In year reporting**

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

- **Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and is in the process of recruiting three individuals that will undergo training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

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

- **Audit Committee**

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

- **Annual Report**

The Final annual report was adopted and approved at the end of January 2018 and is 100% Complete.

2.12 Contracts having future budgetary implications

Choose name from list - Supporting Table S436 Detailed capital budget

Municipal Vote/Capital project	Rur	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
Parent municipality																
List of capital projects grouped by Municipal Vote																
Sanitation		Rural sanitation			Yes	Infrastructure - Sanitation	sanitation	all over zuluwand	218 314	44 823	47 018	46 018	42 018			New
Rudimentary		RUDIMENTARY SCHEMES			Yes	Infrastructure - Water	Reclamation	all over zuluwand		32 508	32 508	32 508	30 508			New
Nkongolo RWSS (incl Okhukhu)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	31° 14' 43.20" E 28° 14' 4.877" S		11 099	11 099	12 099	13 099			New
Usothu RWSS (incl Okhukhu)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	31° 38' 13.15" E 27° 59' 48.972" S		56 338	56 338	56 338	58 338			New
Mantlahaan RWSS PH 3		WATER SANITATION			Yes	Infrastructure - Water	Reclamation	31° 51' 24.088" E 27° 48' 59.270" S		20 482	20 810	22 482	27 482			New
Gumbi Emergency (Mhuzo/Candover)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	31° 55' 34.166" E 27° 28' 3.491" S								New
Sindl East		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	31° 31' 21.977" E 27° 21' 23.165" S		3 668	3 668	3 708	4 120			New
Sindl Central		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	31° 15' 28.189" E 27° 22' 57.91" S		3 930	3 930	4 930	3 930			New
Sindl West		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	30° 59' 15.011" E 27° 25' 34.417" S		19 624	19 624	19 624	21 624			New
Khumbi		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	31° 18' 53.924" E 27° 47' 2.463" S		1 572	1 572	1 672	5 572			New
Coronation (Enyathi)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	31° 4' 20.41" E 27° 50' 47.165" S		8 229	8 229	9 229	8 229			New
Immediate stand alone scheme		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	31° 37' 50.604" E 28° 10' 23.641" S		8 500	8 500	9 500	8 500			New
elondolo		WATER DISTRIBUTION			Yes	Infrastructure - Water	Reclamation	30° 42' 49.740" E 27° 59' 1.024" S		7 466	7 466	7 466	9 466			New
Municipal Water Infrastructure Grant		INFRASTRUCTURE-WATER			Yes	Infrastructure - Water	Infrastructure - Water		109 071	107 746	131 498	90 000	100 000			New
Water services infrastructure Grant		INFRASTRUCTURE-WATER			Yes	Infrastructure - Water	Reclamation									New
PROJECT MANAGEMENT UNIT																
MANDLAKAZI		REGIONAL BULK WATER SCHEMES			Yes	Infrastructure - Water	Infrastructure - Water	31° 51' 24.068" E 27° 48' 59.276" S	218 314	11 486	60 000	110 000	160 000			New
USUTHU		REGIONAL BULK WATER SCHEMES			Yes	Infrastructure - Water	Infrastructure - Water	31° 35' 13.15" E 27° 59' 48.972" S		70 000						New
Parent Capital expenditure	1										462 260	475 074	498 887			

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

2.13 Other supporting documents

Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6										
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	
Service charges - water revenue											
Total Service charges - water revenue	6	21 012	17 653	13 282	15 683	20 683	20 683	20 683	20 923	22 273	
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		848	891	636	0	0	0		4 425	4 867	
Net Service charges - water revenue		20 163	16 762	12 646	15 683	20 683	20 683	20 683	16 498	17 406	
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		8 936	7 792	7 054	7 858	7 858	7 858	7 858	8 267	8 721	
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	
Net Service charges - sanitation revenue		8 936	7 792	7 054	7 858	7 858	7 858	7 858	8 267	8 721	
Service charges - refuse revenue											
Total refuse removal revenue	6										
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	
Other Revenue by source											
Fuel Levy											
Other Revenue		11 421	4 279	1 344	132 047				95 048	151 828	
ENTRANCE FEES(MARATHON)		-	-	-	-	-	-	-	-	-	
PLAN & DEV: CLEARANCE CERTIFICATES		-	-	-	-	-	-	-	-	-	
SALE OF: PUBLICATION - TENDER DOCUMENTS		-	-	-	-	1 000	1 000	1 000	1 000	1 055	
skills development levy refund		-	-	-	-	300	300	300	-	-	
Total 'Other' Revenue	3	11 421	4 279	1 344	132 047	1 300	1 300	1 300	96 048	152 883	
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	107 919	103 704	108 974	122 168	122 168	122 168	122 168	130 384	137 555	
Pension and UIF Contributions		12 777	13 968	14 611	16 328	16 328	16 328	16 328	17 687	18 660	
Medical Aid Contributions		7 211	8 285	9 417	9 977	9 977	9 977	9 977	10 003	10 553	
Overtime		7 923	9 003	9 216	-	-	-	-	-	-	
Performance Bonus		-	-	-	76	76	76	76	575	607	
Motor Vehicle Allowance		7 196	7 660	7 261	8 451	8 451	8 451	8 451	8 077	8 521	
Cellphone Allowance		544	550	519	541	541	541	541	593	626	
Housing Allowances		823	958	1 035	1 101	1 101	1 101	1 101	1 106	1 167	
Other benefits and allowances		15 396	10 281	11 176	12 996	12 996	12 996	12 996	13 824	14 585	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
sub-total	4	159 789	154 409	162 210	171 638	171 638	171 638	171 638	182 250	192 274	
Less: Employees costs capitalised to PPE	5										
Total Employee related costs	1	159 789	154 409	162 210	171 638	171 638	171 638	171 638	182 250	192 274	
Contributions recognised - capital											
List contributions by contract						132 047	132 047	132 047			
Total Contributions recognised - capital		-	-	-	-	132 047	132 047	132 047	-	-	

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		42 788	51 504	55 435	75 445	75 445	75 445	75 445	83 194	87 770	92 597
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	42 788	51 504	55 435	75 445	75 445	75 445	75 445	83 194	87 770	92 597
Bulk purchases											
Electricity Bulk Purchases		31 719	29 784	35 223	35 075	35 075	35 075	35 075	36 899	38 928	41 069
Water Bulk Purchases		39 243	36 164	46 990	44 233	53 433	53 433	53 433	46 633	49 092	51 792
Total bulk purchases	1	70 963	65 947	82 214	79 307	88 507	88 507	88 507	83 431	88 020	92 861
Transfers and grants											
Cash transfers and grants		-	-	-	150	150	150	150	150	158	167
Non-cash transfers and grants		-	1 507	1 396	1 804	1 804	1 804	1 804	2 000	2 110	2 226
Total transfers and grants	1	-	1 507	1 396	1 954	1 954	1 954	1 954	2 150	2 268	2 393
Contracted services											
OUTSOURCE SERVICES											
OS: B&A RESEARCH & ADVISORY (MSCOA)		-	-	-	1 000	-	-	-	4 000	4 220	4 452
OS: CLEANING SERVICES		2 236	2 657	2 721	2 823	2 823	2 823	2 823	2 890	3 022	3 188
OS: CATERING SERVICES		-	-	-	5 207	5 207	5 207	5 417	5 705	6 019	
OS: INTERNAL AUDITORS		-	-	-	1 600	1 600	1 600	1 600	1 900	2 005	2 115
OS: SECURITY SERVICES		10 151	11 069	12 714	11 985	14 166	14 166	14 166	15 215	16 052	16 935
OS: WATER TANKERS		-	-	-	36 000	36 000	36 000	36 000	36 000	37 980	40 069
OTHER OUTSOURCE SERVICES		324	577	324	2 006	2 006	2 006	2 006	2 037	2 156	2 274
CONSULTANTS AND PROFESSIONAL SERVICES											
C&PS: B&A HUM RESOUR (TRAINING)		1 424	1 424	1 424	1 424	1 424	1 424	1 424	250	264	278
C&PS: B&A PROJECT MANAGEMENT		15 703	15 703	15 703	15 703	15 703	15 703	15 703	20 891	21 760	22 965
C&PS: B&A QUALITY CONTROL		1 597	1 597	1 597	1 597	1 597	1 597	1 597	1 678	1 770	1 868
C&PS: LEGAL COST COLLECTION		1 109	1 109	1 109	1 109	1 109	1 109	1 109	300	317	334
OTHER CONSULTANTS AND PROFESSIONAL SERVICES		2 367	2 367	2 367	2 367	2 367	2 367	2 367	1 464	1 244	1 313
CONTRACTORS											
CONTR: SEWER SERV - RURAL EDUMBE		64 029	59 759	26 604	2 611	2 611	2 611	2 611	2 747	2 898	3 057
CONTR: SEWER SERV - RURAL UPHONGOLO		-	-	-	4 503	4 503	4 503	4 503	4 737	4 997	5 272
CONTR: SEWER SERV - RURAL NONGOMA		-	-	-	20 129	20 129	20 129	20 129	21 176	22 340	23 569
CONTR: SEWER SERV - RURAL ULUNDI		-	-	-	8 359	8 359	8 359	8 359	8 793	9 277	9 787
CONTR: SEWER SERV - RURAL ABAQULUSI		-	-	-	9 222	9 222	9 222	9 222	9 702	10 235	10 798
OTHER CONTRACTORS		33 419	20 294	16 691	3 761	3 261	3 261	3 261	39 148	41 302	43 574
sub-total	1	132 358	116 556	81 254	131 404	132 085	132 085	132 085	178 345	187 545	197 868
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		132 358	116 556	81 254	131 404	132 085	132 085	132 085	178 345	187 545	197 868
Other Expenditure By Type											
Collection costs		105	226	131	1 109	1 109	1 109	1 109	300	317	334
Contributions to 'other' provisions											
Consultant fees											
Audit fees		-	-	-	2 600	2 600	2 600	2 600	3 000	3 165	3 339
General expenses	3	81 912	80 169	75 489	7 484	7 484	7 484	7 484	16 894	17 731	18 706
OC: ACHIEVEMENTS & AWARDS		480	530	500	273	273	273	273	444	464	490
OC: ADV/PUB/MARK		1 614	1 411	1 018	4 107	4 107	4 107	4 107	4 886	5 201	5 487
OC: IT COMMUNICATION		1 211	1 142	1 358	2 852	2 852	2 852	2 852	3 435	3 665	3 761
OC: INSUR UNDER - PREMIUMS		856	613	439	1 447	947	947	947	1 504	1 583	1 670
OC: MANAGEMENT FEE		746	1 368	2 046	5 000	5 000	5 000	5 000	4 260	4 494	4 741
OC: MUNICIPAL SERVICES		2 250	2 507	961	2 500	2 500	2 500	2 500	2 730	2 764	2 916
OC: PROFESSIONAL BODIES M/SHIP & SUBS(SA)		1 209	35	2	1 821	1 821	1 821	1 821	1 900	2 005	2 115
OC: TRANSPORT HIRE		-	-	-	5 609	5 609	5 609	5 609	4 601	4 871	5 139
OC: SUBSISTENCE AND TRAVEL		6 531	6 876	6 794	7 140	6 040	6 040	6 040	7 515	8 603	9 076
OC: VEHICLE TRACKING		1 370	1 447	1 023	1 061	461	461	461	-	-	-
OC: WORKMEN'S COMPENSATION FUND		-	-	-	1 587	1 587	1 587	1 587	1 600	1 688	1 781
OPERATING LEASES		916	676	1 757	2 006	1 606	1 606	1 606	2 509	2 647	2 793
Total 'Other' Expenditure	1	99 198	97 000	91 518	46 595	43 995	43 995	43 995	55 577	59 098	62 348
Repairs and Maintenance	8										
Employee related costs											
Other materials											
Contracted Services		41 115	29 009	19 018	40 445	36 645	36 645	36 645	36 203	38 089	40 184
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	41 115	29 009	19 018	40 445	36 645	36 645	36 645	36 203	38 089	40 184

Choose name from list - 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 - COMMUNITY DEVELOPME NT	Vote 5 - PLANNING & WSA	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER PURIFICATI ON	Vote 8 - WATER DISTRIBUTIO N	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																	-
Service charges - electricity revenue									16 498								16 498
Service charges - water revenue										8 267							8 267
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment				119													119
Interest earned - external investments				6 996													6 996
Interest earned - outstanding debtors				89													89
Dividends received																	-
Fines, penalties and forfeits																	-
Licences and permits																	-
Agency services																	-
Other revenue				96 048						71							96 120
Transfers and subsidies				431 674	2 611	300											434 585
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)				534 926	2 611	300			16 498	8 338							562 673
Expenditure By Type																	
Employee related costs		9 136	30 615	22 263	25 630	10 730	17 184	23 849	39 855	2 988							182 250
Remuneration of councillors		7 722															7 722
Debt impairment					7 769												7 769
Depreciation & asset impairment				83 194													83 194
Finance charges																	-
Bulk purchases									83 431								83 431
Other materials		3 654	1 712	223	11 924	6			279	5 947							23 745
Contracted services		5 255	23 306	8 066	7 455	5 379	61 647	1 335	65 903								178 345
Transfers and subsidies		2 000			150												2 150
Other expenditure		16 626	18 748	9 831	6 879	1 189	482	108	1 697	17							55 577
Loss on disposal of PPE																	-
Total Expenditure		44 383	74 381	131 346	52 038	17 304	79 312	25 291	191 167	8 951							634 184
Surplus/(Deficit)		(44 383)	(74 381)	403 580	(49 427)	(17 004)	(79 312)	(25 291)	(174 668)	(614)							(61 511)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)						2 364	467 260										469 624
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		(44 383)	(74 381)	403 580	(49 427)	(14 640)	387 948	(25 291)	(174 668)	(614)							408 113

Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Call investment deposits											
Call deposits		-	-	-	26 000	-	-	-	13 293	17 000	20 000
Other current investments											
Total Call investment deposits	2	-	-	-	26 000	-	-	-	13 293	17 000	20 000
Consumer debtors											
Consumer debtors		8 103	15 836	20 905	14 637	14 637	14 637	14 637	17 422	19 281	20 131
Less: Provision for debt impairment		-	(3 637)	(8 705)	(3 637)	(3 637)	(3 637)	(3 637)	(7 769)	(8 196)	(8 647)
Total Consumer debtors	2	8 103	12 199	12 200	11 000	11 000	11 000	11 000	9 653	11 084	11 484
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision			3 637	8 705	3 637	3 637	3 637	3 637	7 769	8 196	8 647
Bad debts written off											
Balance at end of year		-	3 637	8 705	3 637	3 637	3 637	3 637	7 769	8 196	8 647
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	2 483 708	2 880 225	3 326 320	3 504 940	3 555 120	3 555 120	3 555 120	3 985 689	4 347 058	4 745 611
Leases recognised as PPE											
Less: Accumulated depreciation	2	261 650	299 814	388 037	75 445	75 445	75 445	75 445	507 859	595 629	688 226
Total Property, plant and equipment (PPE)	2	2 222 058	2 580 411	2 938 283	3 429 495	3 479 675	3 479 675	3 479 675	3 477 830	3 751 429	4 057 385
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		77 041	44 709	94 883	45 000	45 000	45 000	45 000	42 000	41 000	30 000
Unspent conditional transfers		5									
VAT											
Total Trade and other payables	2	77 046	44 709	94 883	45 000	45 000	45 000	45 000	42 000	41 000	30 000
Non current liabilities - Borrowing											
Borrowing	4	5									
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		5	-	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits		15 733	19 560	19 779	23 387	23 387	23 387	23 387	27 214	31 041	31 041
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		15 733	19 560	19 779	23 387	23 387	23 387	23 387	27 214	31 041	31 041
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		2 145 639	2 502 829	2 853 423	3 427 891	3 427 891	3 427 891	3 427 891	3 081 424	3 351 373	3 648 877
GRAP adjustments											
Restated balance		2 145 639	2 502 829	2 853 423	3 427 891	3 427 891	3 427 891	3 427 891	3 081 424	3 351 373	3 648 877
Surplus/(Deficit)		156 616	363 767	351 370	409 575	461 394	461 394	461 394	408 113	415 574	444 387
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	2 302 255	2 866 596	3 204 793	3 837 466	3 889 285	3 889 285	3 889 285	3 489 537	3 766 947	4 093 264
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 302 255	2 866 596	3 204 793	3 837 466	3 889 285	3 889 285	3 889 285	3 489 537	3 766 947	4 093 264

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			318 577	368 203	356 739	522 715	524 015	524 015	534 926	625 451	661 297	
Community and public safety	To promote social development			1 729	1 815	1 911	1 911	1 911	1 911	2 611	2 646	2 687	
Economic and environmental services	To promote economic development			352 780	500 977	511 780	455 590	505 590	505 590	2 664	4 154	3 049	
Trading services	To facilitate the delivery of sustainable infrastructure and services			29 948	25 445	20 335	23 541	28 541	28 541	492 096	441 776	472 030	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	703 035	896 439	890 766	1 003 757	1 060 057	1 060 057	1 032 297	1 074 027	1 139 063

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			61 963	50 530	51 311	225 228	224 809	224 809	244 651	258 480	272 696	
Community and public safety	To promote social development			16 463	19 987	17 542	41 636	37 836	37 836	47 806	49 924	52 670	
Economic and environmental services	To promote economic development			31 913	30 773	32 934	97 427	97 427	97 427	27 006	28 501	30 076	
Trading services	To facilitate the delivery of sustainable infrastructure and services			435 232	430 491	436 973	229 891	238 591	238 591	304 722	321 548	339 233	
Allocations to other priorities													
Total Expenditure				1	545 570	531 781	538 759	594 182	598 663	598 663	624 184	658 453	694 676

Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery	A		4 073	482	3 165	8 870	8 870	8 870			
Community and public safety	To promote social development	B					142	142	142			
Economic and environmental services	To promote economic development	C		2 044	1 906	1 955	394 113	444 113	444 113	408 113	415 574	444 387
Trading services	To facilitate the delivery of sustainable infrastructure and services	D		227 521	374 202	411 273	6 900	6 900	6 900			
		E										
Allocations to other priorities			3									
Total Capital Expenditure			1	233 638	376 590	416 393	410 025	460 025	460 025	408 113	415 574	444 387

Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 1 - FINANCE		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Financial Management										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Improve revenue collection	Outstanding service debtors recovery rate to revenue per quarter									
Improve supply chain application	Number of successful appeals per quarter									
Process payments in time	Processing time of invoices per quarter									
Complete and submit accurate annual financial statements within the specified time period	Review and submit Financial Statements by specified date									
Budget for ZDM annually	Final 2019/20 budget submitted to council for approval by specified date									
Have an effective Auditing Function	Number of Audit committee meetings scheduled per quarter									
Report timely and accurately	Quarterly SDBIP reports for 2018/19 submitted to Mayor by specified date									
Have an effective auditing function	Percentage of audit queries addressed from the AG report by the end of the financial year									
Increase the cost coverage ratio	Cost coverage ratio achieved per quarter									
Increase debt coverage ratio	Debt coverage ratio achieved per quarter									
Report timely and accurately	Annual report 2017/2018 submitted to council by specified date									
Produce accurate statements	Percentage of accounts adjustments effected per quarter									
Keep a minimum cash balance to cover average monthly expenditure	Number of days with excessive funds in current account in relation to state expenditure									
Align capital programme and IDP	Percentage of capital projects budgeted for in accordance with the IDP									
Improve governance	Final fraud prevention strategy reviewed and submitted to MM by specified date									
Mitigate risks	Final risk management plan submitted to MM by specified date									
<i>Insert measure's description</i>										
Vote 2 - CORPORATE SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Institutional Transformation & Development										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Effective coordination of DM plan implementation	Disaster management forum meetings scheduled by 30 Jun 2018									
Create awareness of hazards and disasters	Number of DM awareness campaigns scheduled per quarter									
Review and facilitate the District Disaster Management Plan	Final Disaster Management Plan submitted to MM by specified date									
Review and facilitate the municipal airport management plan	Airport plan submitted to MM by specified date									
Maintain Institutional Capacity to render Municipal Services	Workplace skills plan 2016/2017 submitted to Local Labour Forum by specified date									
Maintain Institutional Capacity to render Municipal Services	Percentage of municipality's budget actually spent on implementing its workplace skills plan									
<i>Insert measure's description</i>										
Vote 3 - PLANNING		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Democracy and Governance										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Review and facilitate the District WSDP	Final 2017/2018 WSDP submitted to council for approval by specified date									
Effectively monitor WSP's	Number of WSP Meetings scheduled per quarter									
Manage performance effectively	6 performance agreements signed by 56 section managers by specified date									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Number of stakeholder alignment meetings held by the end of the financial year									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Date of submission of 2018/2019 IDP Framework Plan to Council for adoption									
Effective spatial development	Reviewed Spatial Development Framework submitted to Council by specified date									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Integrated Development plan 2017/2018 submitted to council for adoption by specified date									
To effectively deal with development and environmental applications in line with legislation	Percentage of environmental applications responded to within 30 days of receipt by the end of financial year									
<i>Insert measure's description</i>										
Vote 4 - COMMUNITY SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Economic, Agriculture and Tourism/Social Development & Food										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Co-Ordinated and Integrated Regional Economic Development	Approved 2018/2019 LED Strategy submitted to council by specified date									
Co-Ordinated and Integrated Regional Economic Development	Number of tourism awareness and training workshops scheduled per year									
Effectively co-ordinate LED in the district	Number of LED ward projects implemented									
Plan and implement institutional measures that would reduce the impact of HIV/AIDS	HIV/AIDS Strategy 2018/2019 submitted to council by specified date									
Create HIV/AIDS awareness and education	Number of HIV/AIDS awareness campaigns scheduled									
The social upliftment of the communities in ZDM	Number of schools/creches inspection reports conducted per quarter									
Access sufficient resources to implement youth and gender programmes	Reviewed Social Development strategy submitted to MM by specified date									
Strategically plan development and empowerment initiatives for youth and gender	Number of District youth council meetings scheduled per quarter									
Enable participation and create awareness of councils youth and gender programmes	Number of quality of life council meetings scheduled per q									
Reduce poverty by implementing community development projects	Number of people participating in ZDM community capacity building programmes by financial year end									
Implement food production compliance	Number of food production site inspection reports produced per quarter									
Enhance mortuary compliance	Number of mortuary inspection reports produced per quarter									
<i>Insert measure's description</i>										
Vote 5 - TECHNICAL SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Infrastructure and Services										
Provide free basic water	Percentage of households with access to basic level of water (as per WSDP) (Reticulation-new household connections)									
Improve access to free water	Percentage of households earning less than R1600 pm with access to free water (Note: Rudimentary)									
Improve water quality	Number of water quality tests as per the approved strategy									
Provide free basic sanitation services	Percentage of households with access to basic level of sanitation (as per WSDP)									
Improve access to free sanitation	Percentage of households earning less than R1600 pm with access to free basic sanitation									
Implement effective Customer Care	Notification of community on planned water supply interruptions									
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Effectively co-ordinate LED in the district	Number of jobs created through LED initiatives and capital projects									
Spend grant funding	Percentage of allocated grant funds spent									
<i>Insert measure's description</i>										
Vote 6 - MUNICIPAL MANAGER		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Infrastructure and Services										
Complete and submit accurate annual financial statements within the specified time period	Maintain unqualified audit opinion from the Auditor General									
Maintain Institutional Capacity to render Municipal Services	Average number of vacancies in critical posts in relation to organogram by the end of the financial year									
Implement and Manage Employment Equity	Number of people from employment equity target groups employed in three highest levels of Management in compliance with a municipality's employment equity plan									
<i>Insert measure's description</i>										
And so on for the rest of the Votes										

Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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 ex cl. transfers and grants and contributions	313.4%	249.1%	5.5%	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	0.2	0.7	0.4	1.2	0.6	0.6	0.6	1.5	1.6	2.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.2	0.7	0.4	1.2	0.6	0.6	0.6	1.5	1.6	2.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.0	0.1	0.6	0.0	0.0	0.0	0.9	1.0	1.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		93.2%	28.7%	129.1%	1.5%	1.2%	1.2%	1.2%	70.0%	70.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		93.2%	28.7%	129.1%	1.5%	1.2%	1.2%	1.2%	70.0%	70.0%	70.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9.2%	13.0%	12.7%	6.7%	8.7%	8.7%	8.7%	6.6%	5.8%	3.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		-169.4%	-133.7%	1275.9%	-39.5%	5912.8%	5912.8%	5912.8%	84.0%	45.7%	20.5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)			3 933	1 900	1 900	1 900	1 900	1 800	1 800	1 800
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)		2434729	3933461	1900000	1900000	1900000	1900000	3000000	3000000	3000000
	% 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)	44.8%	38.1%	42.5%	31.0%	40.1%	40.1%	40.1%	32.4%	29.3%	29.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37.8%	39.6%	46.3%	32.3%	42.1%	42.1%		33.8%	30.6%	30.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	11.5%	7.2%	5.0%	7.3%	8.6%	8.6%		6.4%	5.8%	5.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.0%	12.7%	14.5%	13.6%	17.6%	17.6%		14.8%	13.4%	13.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	11.8	5.4	-	-	-	-	5.2	17.1	23.7	23.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	94.0%	185.0%	186.3%	126.8%	104.7%	104.7%	104.7%	99.1%	95.6%	41.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(1.3)	(1.0)	0.2	(3.1)	0.0	0.0	0.0	1.2	2.1	3.2

Choose name from list - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						972	1 070	1 177				
Females aged 5 - 14						-	-	-				
Males aged 5 - 14						-	-	-				
Females aged 15 - 34						-	-	-				
Males aged 15 - 34						-	-	-				
Unemployment						-	-	-				
Monthly household income (no. of households)												
No income	1, 12					365 446	401 991	442 190	20 369	20 369	20 369	20 369
R1 - R1 600						401 338	441 472	485 619	8 826	8 826	8 826	8 826
R1 601 - R3 200						20 191	22 159	24 419	16 842	16 842	16 842	16 842
R3 201 - R6 400						12 547	13 801	15 181	37 581	37 581	37 581	37 581
R6 401 - R12 800						12 971	14 268	15 695	37 164	37 164	37 164	37 164
R12 801 - R25 600						7 444	8 188	9 007	17 159	17 159	17 159	17 159
R25 601 - R51 200						2 158	2 374	2 611	9 829	9 829	9 829	9 829
R51 201 - R102 400						267	294	323	6 066	6 066	6 066	6 066
R102 401 - R204 800						328	361	397	2 843	2 843	2 843	2 843
R204 801 - R409 600						301	332	365	557	557	557	557
R409 601 - R819 200						-	-	-	246	246	246	246
> R819 200						-	-	-	263	263	263	263
Poverty profiles (no. of households)												
< R2 060 per household per month	13					150 349	165 384					
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						191	210	231				
Number of poor people in municipal area						191						
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3											
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic												
Inflation/inflation outlook (CPX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Household service targets (000)										
Water:										
Piped water inside dwelling	8	30 756	30 920	51 653	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)	10	46 935	49 353	31 315	9 612	9 612	9 612	10 573	11 631	12 794
Using public tap (at least min.service level)		29 510	29 811	15 368	-	-	-	-	-	-
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		107 201	110 084	98 336	9 612	9 612	9 612	10 573	11 631	12 794
Using public tap (< min.service level)	9	107 201	125 452	15 720	-	-	-	-	-	-
Other water supply (< min.service level)	10	29 510	15 368	13 750	6 239	6 239	6 239	6 863	7 549	8 304
No water supply		34 215	32 566	32 566	-	-	-	-	-	-
Below Minimum Service Level sub-total		170 926	173 386	62 036	6 239	6 239	6 239	6 863	7 549	8 304
Total number of households		278 127	283 470	160 372	15 851	15 851	15 851	17 436	19 180	21 098
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		30 265	30 920	30 000	-	-	-	-	-	-
Flush toilet (with septic tank)		1 364	866	866	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		80 205	89 830	89 830	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		111 834	121 616	120 696	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	5 500	5 500	5 500	6 050	6 655	7 321
No toilet provisions		46 027	36 150	36 150	-	-	-	-	-	-
Below Minimum Service Level sub-total		46 027	36 150	36 150	5 500	5 500	5 500	6 050	6 655	7 321
Total number of households		157 861	157 766	156 846	5 500	5 500	5 500	6 050	6 655	7 321
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households		-	-	-	-	-	-	-	-	-

Municipal in-house services	Ref.	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	30 756	30 920	51 653						
		Piped water inside yard (but not in dwelling)	46 935	49 353	31 315	9 612	9 612	9 612	10 573	11 631	12 794
		Using public tap (at least min.service level)	29 510	29 811	15 368						
		Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	107 201	110 084	98 336	9 612	9 612	9 612	10 573	11 631	12 794
		Using public tap (< min.service level)	107 201	125 452	15 720						
		Other water supply (< min.service level)	29 510	15 368	13 750	6 239	6 239	6 239	6 863	7 549	8 304
		No water supply	34 215	32 566	32 566						
		Below Minimum Service Level sub-total	170 926	173 386	62 036	6 239	6 239	6 239	6 863	7 549	8 304
		Total number of households	278 127	283 470	160 372	15 851	15 851	15 851	17 436	19 180	21 098
		Sanitation/sewage:									
		Flush toilet (connected to sewerage)	30 265	30 920	30 000						
		Flush toilet (with septic tank)	1 364	866	866						
		Chemical toilet	-	-	-						
		Pit toilet (ventilated)	80 205	89 830	89 830						
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	111 834	121 616	120 696						
		Bucket toilet									
		Other toilet provisions (< min.service level)				5 500	5 500	5 500	6 050	6 655	7 321
		No toilet provisions	46 027	36 150	36 150						
		Below Minimum Service Level sub-total	46 027	36 150	36 150	5 500	5 500	5 500	6 050	6 655	7 321
		Total number of households	157 861	157 766	156 846	5 500	5 500	5 500	6 050	6 655	7 321
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
		Total number of households									
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households									

Detail of Free Basic Services (FBS) provided	Ref.	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Electricity		Location of households for each type of FBS									
		Formal settlements - (50 kwh per indigent household per month Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements									
Water		Location of households for each type of FBS									
		Formal settlements - (6 kilolitre per indigent household per month Rands)									
		848 496	890 921	636 181	147	147	147	4 424 592	4 867 051	5 353 757	
		Number of HH receiving this type of FBS									
		101 295	141 416		11 600	11 600	11 600	12 760	14 036	15 440	
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements									
Sanitation		Location of households for each type of FBS									
		Formal settlements - (free sanitation service to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements									

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(45 481)	(33 432)	7 436	5 398	761	761	761	50 000	89 647	146 096
Cash + investments at the yr end less applications - R'000	18(1)b	2	(101 157)	(31 872)	(27 693)	9 261	761	761	761	23 446	29 941	53 558
Cash year end/monthly employee/supplier payments	18(1)b	3	(1.3)	(1.0)	0.2	0.1	0.0	0.0	0.0	1.2	2.1	3.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	157 464	364 658	352 006	409 575	460 097	460 097	460 097	408 113	415 574	444 387
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	(21.6%)	(25.8%)	13.5%	15.2%	(6.0%)	(6.0%)	(19.2%)	(0.5%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	65.3%	24.3%	123.2%	61.4%	431.8%	431.8%	431.8%	65.5%	68.5%	74.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	15.5%	12.7%	12.7%	12.7%	31.4%	31.4%	31.4%
Capital payments % of capital expenditure	18(1)c;19	8	100.1%	100.0%	100.0%	113.6%	105.6%	105.6%	105.6%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	313.4%	249.1%	5.5%	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.	66.2%	(19.2%)	(18.8%)	0.0%	0.0%	0.0%	(17.8%)	1.7%	(54.2%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	35.7%	63.1%	(37.4%)	0.0%	0.0%	0.0%	72.8%	4.0%	3.8%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.9%	1.1%	0.6%	1.2%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			(15.6%)	(19.8%)	19.5%	21.2%	0.0%	0.0%	(13.2%)	5.5%	5.5%
% incr Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			(16.9%)	(24.6%)	24.0%	31.9%	0.0%	0.0%	(20.2%)	5.5%	5.5%
% incr Service charges - sanitation revenue	18(1)a			(12.8%)	(9.5%)	11.4%	0.0%	0.0%	0.0%	5.2%	5.5%	5.5%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		29 100	24 554	19 699	23 541	28 541	28 541	28 541	24 765	26 127	27 564
Service charges	18(1)a		29 100	24 554	19 699	23 541	28 541	28 541	28 541	24 765	26 127	27 564
Property rates	18(1)a		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18(1)a		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	18(1)a		20 163	16 762	12 646	15 683	20 683	20 683	20 683	16 498	17 406	18 363
Service charges - sanitation revenue	18(1)a		8 936	7 792	7 054	7 858	7 858	7 858	7 858	8 267	8 721	9 201
Service charges - refuse removal	18(1)a		-	-	-	-	-	-	-	-	-	-
Service charges - other	18(1)a		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18(1)a		178	169	135	113	113	113	113	119	125	132
Capital expenditure excluding capital grant funding	18(1)a		5 020	1 536	3 994	(39 805)	16 817	16 817	16 817	-	-	-
Cash receipts from ratepayers	18(1)a		27 114	7 268	26 968	95 654	129 709	129 709	129 709	79 279	122 891	129 650
Ratepayer & Other revenue	18(1)a		41 548	29 921	21 896	155 785	30 039	30 039	30 039	121 092	179 304	174 545
Change in consumer debtors (current and non-current)	18(1)a		17 175	20 076	(4 307)	(11 280)	(11 280)	(11 280)	(11 280)	(82)	931	(13 100)
Operating and Capital Grant Revenue	18(1)a		659 449	862 901	862 775	841 322	891 322	891 322	891 322	904 209	887 342	956 731
Capital expenditure - total	20(1)(vi)		233 638	376 590	416 393	410 025	460 025	460 025	460 025	408 113	415 574	444 387
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										431 674	464 968	506 608
DoRA capital grants total MFY										408 113	415 574	444 387
DoRA capital grants total MFY (transferred to operating)										61 511	2 504	2 649
Provincial operating grants										2 911	4 296	3 087
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										904 209	887 342	956 731
Average annual collection rate (arrears inclusive)												
DoRA operating												
Local Government Equitable Share										424 766	463 503	505 408
Finance Management										1 000	1 465	1 200
Municipal Systems Improvement												
Water Services Operating Subsidy												
EPWP Incentive										5 908		
Municipal Infrastructure Grant (MIG)(operating)										61 511	2 504	2 649
										493 185	467 472	509 257
DoRA capital												
Municipal Infrastructure Grant (MIG)										220 762	225 574	238 887
Municipal Infrastructure Grant (MIG)(operating)										(61 511)	(2 504)	(2 649)
Regional Bulk Infrastructure										131 498	90 000	100 000
Rural Roads Asset Management Systems Grant										2 364	2 504	2 649
Water services infrastructure Grant										115 000	100 000	105 500
										408 113	415 574	444 387
Trend												
Change in consumer debtors (current and non-current)			17 175	20 076	(4 307)	(11 280)	(82)	931	(13 100)	-	-	-

Total Operating Revenue			357 174	406 203	382 610	553 927	428 181	428 181	428 181	562 673	655 949	692 027
Total Operating Expenditure			545 571	531 781	538 760	594 182	599 960	599 960	599 960	624 184	658 453	694 676
Operating Performance Surplus/(Deficit)			(188 396)	(125 578)	(156 150)	(40 255)	(171 780)	(171 780)	(171 780)	(61 511)	(2 504)	(2 649)
Cash and Cash Equivalents (30 June 2012)										50 000		
Revenue												
% Increase in Total Operating Revenue				13.7%	(5.8%)	44.8%	(22.7%)	0.0%	0.0%	31.4%	16.6%	5.5%
% Increase in Property Rates Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				(15.6%)	(19.8%)	19.5%	21.2%	0.0%	0.0%	(13.2%)	5.5%	5.5%
Expenditure												
% Increase in Total Operating Expenditure				(2.5%)	1.3%	10.3%	1.0%	0.0%	0.0%	4.0%	5.5%	5.5%
% Increase in Employee Costs				(3.4%)	5.1%	5.8%	0.0%	0.0%	0.0%	6.2%	5.5%	5.5%
% Increase in Electricity Bulk Purchases				(6.1%)	18.3%	(0.4%)	0.0%	0.0%	0.0%	5.2%	5.5%	5.5%
Average Cost Per Budgeted Employee Position (Remuneration)					192877.1281	196157.308				215171.1115		
Average Cost Per Councillor (Remuneration)					194991.3751	211887.1839				214511.5238		
R&M % of PPE			1.9%	1.1%	0.6%	1.2%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%
Asset Renewal and R&M as a % of PPE			2.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Debt Impairment % of Total Billable Revenue			0.0%	0.0%	0.0%	15.5%	12.7%	12.7%	12.7%	31.4%	31.4%	31.4%
Capital Revenue												
Internally Funded & Other (R'000)			5 020	1 536	3 994	16 022	16 202	16 202	16 202	-	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			228 618	375 054	412 398	449 830	443 208	443 208	443 208	408 113	415 574	444 387
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			97.9%	99.6%	99.0%	96.6%	96.5%	96.5%	96.5%	100.0%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			233 638	376 590	416 393	465 852	459 410	459 410	459 410	408 113	415 574	444 387
Asset Renewal			-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			65.3%	24.3%	123.2%	61.4%	431.8%	431.8%	431.8%	65.5%	68.5%	74.3%
Cash Coverage Ratio			(0)	(0)	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			313.4%	249.1%	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(101 157)	(31 872)	(27 693)	9 261	761	761	761	23 446	29 941	53 558
Free Services												
Free Basic Services as a % of Equitable Share			0.3%	0.3%	0.2%	0.0%	0.0%	0.0%	0.0%	1.0%	1.1%	1.1%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			357 174	406 203	382 610	553 927	428 181	428 181	428 181	562 673	655 949	692 027
Total Operating Expenditure			545 571	531 781	538 760	594 182	599 960	599 960	599 960	624 184	658 453	694 676
Surplus/(Deficit) Budgeted Operating Statement			(188 396)	(125 578)	(156 150)	(40 255)	(171 780)	(171 780)	(171 780)	(61 511)	(2 504)	(2 649)
Surplus/(Deficit) Considering Reserves and Cash Backing			(101 157)	(31 872)	(27 693)	9 261	761	761	761	23 446	29 941	53 558
MTREF Funded (1) / Unfunded (0)	15		0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✘	15		✘	✘	✘	✓	✓	✓	✓	✓	✓	✓
References												
15. Subject to figures provided in Schedule.												

Choose name from list - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:										
Date of valuation:	1									
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, exemptions, reductions, discounts (R'000)		-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
Current Year 2017/18																	
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																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
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, ex emptions - indigent (R'000)																	
Rebates, ex emptions - pensioners (R'000)																	
Rebates, ex emptions - bona fide farm. (R'000)																	
Rebates, ex emptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

Choose name from list - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
Budget Year 2018/19																	
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																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
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, ex emptions - indigent (R'000)																	
Rebates, ex emptions - pensioners (R'000)																	
Rebates, ex emptions - bona fide farm. (R'000)																	
Rebates, ex emptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
							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 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 fide farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/fix ed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		0-6 kl	4	6	7	-	-	-	-
Water usage - Block 2 (c/kl)		7-30/kl	5	7	8	7	8	8	9
Water usage - Block 3 (c/kl)		31-40/kl	7	9	11	10	11	12	12
Water usage - Block 4 (c/kl)		>40kl			9	13	16	16	17
Other									
business	2					10	12	13	13
Waste water tariffs									
Domestic									
Basic charge/fix ed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)			54	81	89	98	108	113	119
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other									
Electricity tariffs									
Domestic									
Basic charge/fix ed 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/fix ed fee									
80l bin - once a week									
250l bin - once a week									

Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
							Exemptions, reductions and rebates (Rands)		
Water tariffs									
<i>[Insert blocks as applicable]</i>		Water usage -0-6/kl	-	-	-	-	-	-	-
		Water usage - 7-30/kl	5	6	7	7	8	8	9
		Water usage - 31-40/kl	6	7	8	10	11	12	12
		Water usage - >40kl business	7	9	11	13	16	16	17
							12	13	13
Waste water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in structure)	54	81	89	98	108	113	119
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

Choose name from list - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		7.18	7.18	7.18	7.18	7.18	7.18	0.72	7.89	8.31	8.76
Water: Consumption		187.58	187.58	187.58	187.58	187.58	187.58	18.76	206.34	217.07	229.01
Sanitation		88.97	88.97	88.97	88.97	88.97	88.97	18.68	107.66	113.25	119.48
Refuse removal											
Other											
sub-total		283.73	283.73	283.73	283.73	283.73	283.73	13.4%	321.89	338.63	357.25
VAT on Services											
Total large household bill:		283.73	283.73	283.73	283.73	283.73	283.73	13.4%	321.89	338.63	357.25
% increase/-decrease			-	-	-	-	-		13.4%	5.2%	5.5%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		7.18	7.18	7.18	7.18	7.18	7.18	0.72	7.89	8.31	8.76
Water: Consumption		187.58	187.58	187.58	187.58	187.58	187.58	18.76	206.34	217.07	229.01
Sanitation		88.97	88.97	88.97	88.97	88.97	88.97	18.68	107.66	113.25	119.48
Refuse removal											
Other											
sub-total		283.73	283.73	283.73	283.73	283.73	283.73	13.4%	321.89	338.63	357.25
VAT on Services											
Total small household bill:		283.73	283.73	283.73	283.73	283.73	283.73	13.4%	321.89	338.63	357.25
% increase/-decrease			-	-	-	-	-		13.4%	5.2%	5.5%
Monthly Account for Household - 'Indigent Household receiving free basic services'	3										
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			-	-	-	-	-		-	-	-

Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank					26 000	-	-	13 293	17 000	20 000
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	-	-	-	26 000	-	-	13 293	17 000	20 000
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:		-	-	-	26 000	-	-	13 293	17 000	20 000

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate +	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Zululand District Municipality		32 Days	Call on Deposit	Yes	Variable	5	32 Days				6 996		13 293	20 289
														-
														-
														-
Municipality sub-total										-			13 293	20 289
Entities														-
														-
														-
Entities sub-total										-			-	-
TOTAL INVESTMENTS AND INTEREST	1									-			13 293	20 289

Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Annuity and Bullet Loans										
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										
Annuity and Bullet Loans										
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	-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		305 590	333 756	352 708	389 581	389 581	389 581	431 674	464 968	506 608
Local Government Equitable Share		297 420	322 706	347 834	382 571	382 571	382 571	424 766	463 503	505 408
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 465	1 200
Municipal Systems Improvement		934								
Water Services Operating Subsidy		3 500	6 000							
EPWP Incentive		2 486	3 800	3 624	5 760	5 760	5 760	5 908		
Other transfers/grants [insert description]										
Provincial Government:		2 325	3 715	2 311	1 911	1 911	1 911	2 911	4 296	3 087
Shared services		250	400	400				300	400	400
Art centre Subsidies (Indonsa Grant)		1 729	1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Councilloe Training										
Gowth Development summit		346								
Tourism strategy								700	735	776
spatial frame work								-	1 250	-
Other transfers/grants [insert description]			1 500							
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	307 915	337 471	355 019	391 492	391 492	391 492	434 585	469 264	509 695
Capital Transfers and Grants										
National Government:		350 304	522 707	437 625	449 830	499 830	499 830	469 624	418 078	447 036
Municipal Infrastructure Grant (MIG)		241 622	221 359	218 314	229 725	229 725	229 725	220 762	225 574	238 887
Regional Bulk Infrastructure		62 866	187 699	108 011	110 000	160 000	160 000	115 000	100 000	105 500
Rural Roads Asset Managemnt Systems Grant		2 167	2 173	2 229	2 359	2 359	2 359	2 364	2 504	2 649
Municipal Water Infrastructure Grant		39 205	79 006							
Water services infrastructure Grant				109 071	107 746	107 746	107 746	131 498	90 000	100 000
Rural sanitation										
Massification										
Drought relief		4 444	32 471							
Rural Transport Services and Infrastructure										
Other capital transfers/grants [insert desc]										
Provincial Government:		2 035	-	-	-	-	-	-	-	-
Airport		1 017								
ACIP		1 017								
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	352 339	522 707	437 625	449 830	499 830	499 830	469 624	418 078	447 036
TOTAL RECEIPTS OF TRANSFERS & GRANTS		660 254	860 178	792 644	841 322	891 322	891 322	904 209	887 342	956 731

Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		297 420	322 706	347 834	389 581	389 581	389 581	431 674	464 968	506 608
Conditions met - transferred to revenue		297 420	322 706	347 834	389 581	389 581	389 581	431 674	464 968	506 608
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts					1 911	1 911	1 911	2 911	4 296	3 087
Conditions met - transferred to revenue		-	-	-	1 911	1 911	1 911	2 911	4 296	3 087
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		297 420	322 706	347 834	391 492	391 492	391 492	434 585	469 264	509 695
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		345 860	490 237	508 156	449 830	499 830	499 830	469 624	418 078	447 036
Conditions met - transferred to revenue		345 860	490 237	508 156	449 830	499 830	499 830	469 624	418 078	447 036
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		345 860	490 237	508 156	449 830	499 830	499 830	469 624	418 078	447 036
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		643 280	812 943	855 990	841 322	891 322	891 322	904 209	887 342	956 731
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Transfers to other municipalities											
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
DM KZN: ZULULAND - PLAN & DEV TOURISM	2	-	-	-	150	150	150	150	150	158	167
Total Cash Transfers To Entities/Ems'		-	-	-	150	150	150	150	150	158	167
Cash Transfers to other Organs of State											
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	150	150	150	150	150	158	167
Non-Cash Transfers to other municipalities											
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
HH SSP SOC ASS: POVERTY RELIEF	5	-	1 507	1 396	1 804	1 804	1 804	1 804	2 000	2 110	2 226
Total Non-Cash Grants To Groups Of Individuals:		-	1 507	1 396	1 804	1 804	1 804	1 804	2 000	2 110	2 226
TOTAL NON-CASH TRANSFERS AND GRANTS		-	1 507	1 396	1 804	1 804	1 804	1 804	2 000	2 110	2 226
TOTAL TRANSFERS AND GRANTS	6	-	1 507	1 396	1 954	1 954	1 954	1 954	2 150	2 268	2 393

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		R thousand								
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		4 073	4 385	4 719	5 132	6 132	6 132	5 438	5 737	6 053
Pension and UIF Contributions		360	354	168	143	143	143	143	151	159
Medical Aid Contributions		78	120	96	76	76	76	76	80	84
Motor Vehicle Allowance		1 419	1 481	1 533	1 658	1 658	1 658	1 658	1 750	1 846
Cellphone Allowance		292	294	309	407	407	407	407	407	429
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 221	6 634	6 825	7 416	8 416	8 416	7 722	8 125	8 572
% increase	4		6.6%	2.9%	8.7%	13.5%	-	(8.2%)	5.2%	5.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 340	4 421	3 936	6 653	6 653	6 653	6 904	7 284	7 685
Pension and UIF Contributions		244	216	384	206	206	206	208	220	232
Medical Aid Contributions		-	-	-	321	321	321	321	339	358
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		509	840	771	76	76	76	575	607	640
Motor Vehicle Allowance	3	4 111	2 297	3 297	2 100	2 100	2 100	1 726	1 821	1 921
Cellphone Allowance	3	-	-	-	18	18	18	68	72	76
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	2 462	2 462	2 462	2 555	2 696	2 844
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7 204	7 774	8 388	11 836	11 836	11 836	12 359	13 039	13 756
% increase	4		7.9%	7.9%	41.1%	-	-	4.4%	5.5%	5.5%
Other Municipal Staff										
Basic Salaries and Wages		85 611	102 591	120 414	124 214	124 214	124 214	132 877	140 185	147 895
Pension and UIF Contributions		15 926	13 753	14 611	16 122	16 122	16 122	17 478	18 440	19 454
Medical Aid Contributions		-	-	9 417	9 656	9 656	9 656	9 682	10 214	10 776
Overtime		8 230	9 003	9 216	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	7 048	5 363	3 964	6 351	6 351	6 351	6 351	6 700	7 069
Cellphone Allowance	3	-	550	519	523	523	523	525	554	584
Housing Allowances	3	662	958	1 035	1 101	1 101	1 101	1 106	1 167	1 231
Other benefits and allowances	3	3 889	13 884	2 378	1 835	1 835	1 835	1 872	1 975	2 084
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		121 367	146 101	161 555	159 801	159 801	159 801	169 891	179 235	189 093
% increase	4		20.4%	10.6%	(1.1%)	-	-	6.3%	5.5%	5.5%
Total Parent Municipality		134 792	160 509	176 768	179 054	180 054	180 054	189 972	200 398	211 420
% increase			19.1%	10.1%	1.3%	0.6%	-	5.5%	5.5%	5.5%
Board Members of Entities										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS										
		134 792	160 509	176 768	179 054	180 054	180 054	189 972	200 398	211 420
% increase	4		19.1%	10.1%	1.3%	0.6%	-	5.5%	5.5%	5.5%
TOTAL MANAGERS AND STAFF	5,7	128 570	153 875	169 943	171 638	171 638	171 638	182 250	192 274	202 849

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
		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)		35		35	35		35	36		
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6		6	6		6	6		6
Other Managers	7									
Professionals		835	498	337	869	553	316	841	564	277
Finance		52	44	8	57	49	8	51	51	
Spatial/town planning		19	12	7	18	12	6	15	15	
Information Technology										
Roads										
Electricity										
Water		605	297	308	618	335	283	595	318	277
Sanitation		21	20	1	21	21				
Refuse										
Other		138	125	13	155	136	19	180	180	
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	876	498	378	910	553	357	883	564	283
% increase					3.9%	11.0%	(5.6%)	(3.0%)	2.0%	(20.7%)

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Revenue by Vote																	
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE		44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	534 926	625 451	661 297	
Vote 4 - COMMUNITY DEVELOPMENT														2 611	2 611	3 896	
Vote 5 - PLANNING & WSA		197	197	197	197	197	197	197	197	197	197	197	497	2 664	2 904		
Vote 6 - TECHNICAL SERVICES		38 938	38 938	38 938	38 938	38 938	38 938	38 938	38 938	38 938	38 938	38 938	467 260	415 574	444 387		
Vote 7 - WATER PURIFICATION																	
Vote 8 - WATER DISTRIBUTION		1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	16 498	17 406	18 363		
Vote 9 - WASTE WATER		695	695	695	695	695	695	695	695	695	695	695	8 338	8 796	9 280		
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		85 782	85 782	85 782	85 782	85 782	85 782	85 782	85 782	85 782	85 782	85 782	88 693	1 032 297	1 074 027	1 139 063	
Expenditure by Vote to be appropriated																	
Vote 1 - COUNCIL		3 884	3 884	3 884	3 884	3 884	3 884	3 884	3 884	3 884	3 884	3 884	1 670	44 393	47 267	49 867	
Vote 2 - CORPORATE SERVICES		6 415	6 415	6 415	6 415	6 415	6 415	6 415	6 415	6 415	6 415	6 415	3 818	74 381	78 413	82 726	
Vote 3 - FINANCE		11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	8 223	131 346	138 570	146 191	
Vote 4 - COMMUNITY DEVELOPMENT		3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	42 337	44 154	46 583	
Vote 5 - PLANNING & WSA		1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	13 242	27 006	28 501	30 076	
Vote 6 - TECHNICAL SERVICES		6 406	6 406	6 406	6 406	6 406	6 406	6 406	6 406	6 406	6 406	6 406	8 843	79 312	83 741	88 347	
Vote 7 - WATER PURIFICATION		2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 088	25 291	26 682	28 150	
Vote 8 - WATER DISTRIBUTION		15 934	15 934	15 934	15 934	15 934	15 934	15 934	15 934	15 934	15 934	15 934	15 893	191 167	201 681	212 773	
Vote 9 - WASTE WATER		746	746	746	746	746	746	746	746	746	746	746	8 951	9 444	9 963		
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		51 467	51 467	51 467	51 467	51 467	51 467	51 467	51 467	51 467	51 467	51 467	58 051	624 184	658 453	694 676	
Surplus/(Deficit) before assoc.		34 316	34 316	34 316	34 316	34 316	34 316	34 316	34 316	34 316	34 316	34 316	30 643	408 113	415 574	444 387	
Taxation																	
Attributable to minorities																	
Share of surplus/ (deficit) of associate																	
Surplus/(Deficit)	1	34 316	34 316	34 316	34 316	34 316	34 316	34 316	34 316	34 316	34 316	34 316	30 643	408 113	415 574	444 387	

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue - Functional																
Governance and administration		44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	534 926	625 451	661 297
Executive and council		44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	44 577	534 926	625 451	661 297
Finance and administration																
Internal audit																
Community and public safety		159	159	159	159	159	159	159	159	159	159	159	159	1 911	1 911	1 911
Community and social services		159	159	159	159	159	159	159	159	159	159	159	159	1 911	1 911	1 911
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		197	197	197	197	197	197	197	197	197	197	197	497	2 664	4 154	3 049
Planning and development		197	197	197	197	197	197	197	197	197	197	197	497	2 664	4 154	3 049
Road transport																
Environmental protection																
Trading services		2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	469 330	492 096	441 776	472 030
Energy sources																
Water management		1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	468 635	483 758	432 980	462 750
Waste water management		695	695	695	695	695	695	695	695	695	695	695	695	8 338	8 796	9 280
Waste management																
Other		58	58	58	58	58	58	58	58	58	58	58	58	700	735	776
Total Revenue - Functional		47 061	47 061	47 061	47 061	47 061	47 061	47 061	47 061	47 061	47 061	47 061	514 621	1 032 297	1 074 027	1 139 063
Expenditure - Functional																
Governance and administration		20 988	20 988	20 988	20 988	20 988	20 988	20 988	20 988	20 988	20 988	20 988	13 787	244 651	258 480	272 696
Executive and council		3 884	3 884	3 884	3 884	3 884	3 884	3 884	3 884	3 884	3 884	3 884	1 670	44 393	47 267	49 867
Finance and administration		17 104	17 104	17 104	17 104	17 104	17 104	17 104	17 104	17 104	17 104	17 104	12 117	200 258	211 213	222 830
Internal audit																
Community and public safety		3 206	3 206	3 206	3 206	3 206	3 206	3 206	3 206	3 206	3 206	3 206	3 590	38 852	40 555	42 785
Community and social services		2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 840	28 863	30 091	31 745
Sport and recreation																
Public safety																
Housing																
Health		840	840	840	840	840	840	840	840	840	840	840	750	9 989	10 464	11 040
Economic and environmental services		2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	27 006	28 501	30 076
Planning and development		2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	27 006	28 501	30 076
Road transport																
Environmental protection																
Trading services		18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	18 789	98 039	304 722	321 548	339 233
Energy sources																
Water management		18 043	18 043	18 043	18 043	18 043	18 043	18 043	18 043	18 043	18 043	18 043	97 294	295 770	312 104	329 270
Waste water management		746	746	746	746	746	746	746	746	746	746	746	746	8 951	9 444	9 963
Waste management																
Other		731	731	731	731	731	731	731	731	731	731	731	914	8 954	9 369	9 885
Total Expenditure - Functional		45 964	45 964	45 964	45 964	45 964	45 964	45 964	45 964	45 964	45 964	45 964	118 581	624 184	658 453	694 676
Surplus/(Deficit) before assoc.		1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	396 041	408 113	415 574	444 387
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	396 041	408 113	415 574	444 387

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Multi-year expenditure to be appropriated																
Vote 1 - COUNCIL	1															
Vote 2 - CORPORATE SERVICES																
Vote 3 - FINANCE																
Vote 4 - COMMUNITY DEVELOPMENT																
Vote 5 - PLANNING & WSA																
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	2															
Single-year expenditure to be appropriated																
Vote 1 - COUNCIL																
Vote 2 - CORPORATE SERVICES																
Vote 3 - FINANCE																
Vote 4 - COMMUNITY DEVELOPMENT																
Vote 5 - PLANNING & WSA																
Vote 6 - TECHNICAL SERVICES		34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387
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 single-year expenditure sub-total	2	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387
Total Capital Expenditure	2	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Capital Expenditure - Functional	1																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																	
Finance and administration																	
Internal audit																	
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																	
Sport and recreation																	
Public safety																	
Housing																	
Health																	
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development																	
Road transport																	
Environmental protection																	
Trading services		34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387
Energy sources																	
Water management		34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387
Waste water management																	
Waste management																	
Other																	
Total Capital Expenditure - Functional	2	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387
Funded by:																	
National Government		34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387
Provincial Government																	
District Municipality																	
Other transfers and grants																	
Transfers recognised - capital		34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387
Public contributions & donations																	
Borrowing																	
Internally generated funds																	
Total Capital Funding		34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	34 009	408 113	415 574	444 387

Choose name from list - NOT REQUIRED - municipality does not have entities

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

Choose name from list - 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 Rheochem TMS Properties Zibula Ngethokazi			Management, operation & maintenance of water and waste water treatment facilities and associated bulk distribution infrastructure Supply and Delivery of chemicals Delivery of portable water in the ZDM using water tanker Delivery of portable water in the ZDM using water tanker		

Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
				Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand		Total	Original Budget											
Parent Municipality: Revenue Obligation By Contract	2													
MIG		218 314	229 725	220 762	225 574	238 887	262 776	289 053	317 959	349 754	384 730	423 203	465 523	
RBIG		108 011	110 000	115 000	100 000	105 500	116 050	127 655	140 421	154 463	169 909	186 900	205 590	
WSIG		109 071	107 746	131 498	90 000	100 000	110 000	121 000	133 100	146 410	161 051	177 156	194 872	1 581 904
RURAL ROAD ASSET MANAGEMENT		2 229	2 359	2 364	2 504	2 649	2 914	3 205	3 526	3 878	4 266	4 693	5 162	39 750
Total Operating Revenue Implication		111 300	110 105	133 862	92 504	102 649	112 914	124 205	136 626	150 288	165 317	181 849	200 034	1 621 653
Expenditure Obligation By Contract	2													
Sanitation			44 823	47 018	46 018	42 018	46 220	50 842	55 927	61 519	67 671	74 438	81 882	
Rudimentary			32 508	32 508	32 508	36 508	40 158	44 174	48 592	53 451	58 796	64 676	71 143	
Nkonjeni RWSS (incl Okhukhu)			11 099	11 099	12 099	13 099	14 409	15 850	17 435	19 178	21 096	23 205	25 526	
Usuthu RWSS (incl Okhukhu)			56 338	56 338	56 338	58 338	64 172	70 589	77 648	85 412	93 954	103 349	113 684	
Mandlakazi RWSS PH 3			20 482	20 810	22 482	27 482	30 230	33 253	36 579	40 237	44 260	48 686	53 555	
Gumbi Emergency (Mkhuze/Candover)														
Simdl East			3 668	3 668	3 708	4 120	4 532	4 986	5 484	6 033	6 636	7 300	8 030	
Simdl Central			3 930	3 930	4 930	3 930	4 323	4 755	5 230	5 753	6 329	6 962	7 658	
Simdl West			19 624	19 624	19 624	21 624	23 787	26 165	28 782	31 660	34 826	38 309	42 139	
Khambi			1 572	1 572	1 672	5 572	6 129	6 742	7 416	8 158	8 974	9 871	10 858	
Coronation (Enyathi)			8 229	8 229	9 229	8 229	9 052	9 957	10 953	12 048	13 253	14 579	16 036	
Immediate stand alone scheme			8 500	8 500	9 500	8 500	9 350	10 286	11 314	12 446	13 690	15 059	16 565	
eMondlo			7 466	7 466	7 466	9 466	10 413	11 454	12 600	13 860	15 246	16 770	18 447	
Water services infrastructure Grant				131 498	90 000	100 000	110 000	121 000	133 100	146 410	161 051	177 156	194 872	
PROJECT MANAGEMENT UNIT MANDLAKAZI USUTHU Rural road asset management			218 314	40 000	60 000	60 000	70 000	70 000	70 000					

Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		229 622	376 000	412 746	452 830	502 830	502 830	408 113	415 574	444 387
Roads Infrastructure		-	-	-	2 359	2 359	2 359	-	-	-
Roads					2 359	2 359	2 359			
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares										
Water Supply Infrastructure		229 622	376 000	412 746	405 648	455 648	455 648	408 113	415 574	444 387
Dams and Weirs										
Boreholes					13 003	13 003	13 003			
Reservoirs					76 754	76 754	76 754			
Pump Stations					10 307	10 307	10 307			
Water Treatment Works		229 622	376 000	412 746	95 257	95 257	95 257	408 113	415 574	444 387
Bulk Mains					93 464	93 464	93 464			
Distribution					116 862	166 862	166 862			
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	44 823	44 823	44 823	-	-	-
Toilet Facilities					44 823	44 823	44 823			
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	61	-	-	-	-	-	-
Other Heritage				61						
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		471	-	58	5 600	5 600	5 600	-	-	-
Servitudes										
Licences and Rights		471	-	58	5 600	5 600	5 600	-	-	-
Unspecified		471	-	58	5 600	5 600	5 600	-	-	-
Computer Equipment		623	299	631	800	800	800	-	-	-
Computer Equipment		623	299	631	800	800	800	-	-	-
Furniture and Office Equipment		635	89	137	722	902	902	-	-	-
Furniture and Office Equipment		635	89	137	722	902	902	-	-	-
Machinery and Equipment		122	94	286	-	-	-	-	-	-
Machinery and Equipment		122	94	286						
Transport Assets		2 343	-	2 295	5 900	5 900	5 900	-	-	-
Transport Assets		2 343	-	2 295	5 900	5 900	5 900	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	233 816	376 482	416 215	465 852	516 032	516 032	408 113	415 574	444 387

Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class	1									
Infrastructure		34 428	22 280	13 013	28 682	28 682	28 682	29 903	31 548	33 283
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		34 428	22 280	13 013	28 682	28 682	28 682	29 903	31 548	33 283
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		34 428	22 280	13 013	28 682	28 682	28 682	29 903	31 548	33 283
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		-	-	-	3 800	-	-	100	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
<i>Airports</i>										
<i>Taxi Ranks/Bus Terminals</i>										
<i>Capital Spares</i>										
Sport and Recreation Facilities		-	-	-	3 800	-	-	100	-	-
<i>Indoor Facilities</i>										
<i>Outdoor Facilities</i>					3 800	-	-	100		
<i>Capital Spares</i>										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>										
<i>Unimproved Property</i>										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>										
<i>Unimproved Property</i>										
Other assets		1 845	593	206	1 088	1 088	1 088	2 500	2 638	2 783
Operational Buildings		1 845	593	206	1 088	1 088	1 088	2 500	2 638	2 783
<i>Municipal Offices</i>		1 845	593	206	1 088	1 088	1 088	2 500	2 638	2 783
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		64	6	37	13	13	13	100	106	111
Computer Equipment		64	6	37	13	13	13	100	106	111
Furniture and Office Equipment		17	50	78	113	113	113	600	633	668
Furniture and Office Equipment		17	50	78	113	113	113	600	633	668
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		4 763	6 079	5 684	6 750	6 750	6 750	3 000	3 165	3 339
Transport Assets		4 763	6 079	5 684	6 750	6 750	6 750	3 000	3 165	3 339
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	41 115	29 009	19 018	40 445	36 645	36 645	36 203	38 089	40 184
R&M as a % of PPE		1.9%	1.1%	0.6%	1.2%	1.1%	1.1%	1.0%	1.1%	1.1%
R&M as % Operating Expenditure		7.5%	5.5%	3.5%	6.8%	6.1%	6.1%	6.0%	6.1%	6.1%

Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		45 070	53 098	57 672	75 445	75 445	75 445	83 194	87 770	92 597
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		45 070	53 098	57 672	75 445	75 445	75 445	83 194	87 770	92 597
<i>Water Treatment Works</i>		45 070	53 098	57 672	75 445	75 445	75 445	83 194	87 770	92 597
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>										
<i>Core Layers</i>										
<i>Distribution Layers</i>										
<i>Capital Spares</i>										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>										
<i>Outdoor Facilities</i>										
<i>Capital Spares</i>										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>										
<i>Unimproved Property</i>										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>										
<i>Unimproved Property</i>										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>										
<i>Social Housing</i>										
<i>Capital Spares</i>										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	45 070	53 098	57 672	75 445	75 445	75 445	83 194	87 770	92 597

Choose name from list - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Public/Proc Office										

Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
R thousand								
Capital expenditure	1							
Vote 1 - COUNCIL		-	-	-				
Vote 2 - CORPORATE SERVICES		-	-	-				
Vote 3 - FINANCE		-	-	-				
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-				
Vote 5 - PLANNING & WSA		-	-	-				
Vote 6 - TECHNICAL SERVICES		408 113	415 574	444 387	467 940	492 740	518 856	546 355
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		408 113	415 574	444 387	467 940	492 740	518 856	546 355
Future operational costs by vote	2							
Vote 1 - COUNCIL		44 393	47 267	49 867	54 853	60 339	66 373	73 010
Vote 2 - CORPORATE SERVICES		74 381	78 413	82 726	90 998	100 098	110 108	121 118
Vote 3 - FINANCE		131 346	138 570	146 191	160 810	176 891	194 581	214 039
Vote 4 - COMMUNITY DEVELOPMENT		42 337	44 154	46 583	51 242	56 366	62 002	68 203
Vote 5 - PLANNING & WSA		27 006	28 501	30 076	33 084	36 392	40 031	44 034
Vote 6 - TECHNICAL SERVICES		79 312	83 741	88 347	97 181	106 900	117 590	129 349
Vote 7 - WATER PURIFICATION		25 291	26 682	28 150	30 965	34 061	37 467	41 214
Vote 8 - WATER DISTRIBUTION		191 167	201 681	212 773	234 050	257 456	283 201	311 521
Vote 9 - WASTE WATER		8 951	9 444	9 963	10 959	12 055	13 261	14 587
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		624 184	658 453	694 676	764 143	840 558	924 614	1 017 075
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue		16 498	17 406	18 363	19 281	20 245	21 257	22 320
Service charges - sanitation revenue		8 267	8 721	9 201	9 661	10 144	10 651	11 184
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		24 765	26 127	27 564	28 942	30 389	31 909	33 504
Net Financial Implications		1 007 532	1 047 900	1 111 499	1 203 141	1 302 909	1 411 560	1 529 926

Choose name from list - Supporting Table SA37 Projects delayed from previous financial years/

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Parent municipality: List all capital projects grouped by Municipal Vote												
Examples												
WATER AND SANITATION		Sanitation Rudimentary		Infrastructure - Sanitation	Waste Management	31° 4' 20.41" E 27° 50' 47.165" S	44823400	44 823	44 823	47 018	46 018	42 018
		Nkonjeni RWSS (incl Okhukhu)		Infrastructure - Water	Reticulation	31° 37' 50.604 E 28° 10' 23.641" S	32507700	32 508	32 508	32 508	32 508	36 508
		Usothu RWSS (incl Okhukhu)		Infrastructure - Water	Water purification	31° 14' 43.39" E 28° 14' 4.877" S	11098640	11 099	11 099	11 099	12 099	13 099
		Mandlakhazi RWSS PH 3		Infrastructure - Water	Water purification	31° 35' 13.15" E 27° 59' 48.972" S	56337745.2	56 338	56 338	56 338	56 338	58 338
		Gumbi Emergency (Mkhuze/Candover)		Infrastructure - Water	Water purification	31° 51' 24.068" E 27° 48' 59.276" S	20482097.6	20 482	20 482	20 810	22 482	27 482
		Simdi East		Infrastructure - Water	Reticulation	31° 55' 34.166" E 27° 28' 3.471" S						
		Simdi Central		Infrastructure - Water	Transmission & Reticulation	31° 31' 21.977" E 27° 21' 23.165" S	3667675.2	3 668	3 668	3 668	3 708	4 120
		Simdi West		Infrastructure - Water	Transmission & Reticulation	31° 19' 39.119" E 27° 22' 5.781" S	3929652	3 930	3 930	3 930	4 930	3 930
		Khambi		Infrastructure - Water	Transmission & Reticulation	30° 59' 15.011" E 27° 25' 34.417" S	19624199.6	19 624	19 624	19 624	19 624	21 624
		Coronation (Enyathi)		Infrastructure - Water	Transmission & Reticulation	31° 18' 53.924" E 27° 47' 2.463" S	1571860.8	1 572	1 572	1 572	1 572	5 572
		Immediate stand alone scheme eMondlo		Infrastructure - Water	Transmission & Reticulation	31° 4' 20.41" E 27° 50' 47.165" S	8229240.8	8 229	8 229	8 229	9 229	8 229
				Infrastructure - Water	Transmission & Reticulation	31° 37' 50.604 E 28° 10' 23.641" S	8500000	8 500	8 500	8 500	9 500	8 500
						30° 42' 49.749" E 27° 59' 1.024" S	7466338.8	7 466	7 466	7 466	7 466	9 466

Choose name from list - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref.	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class	Asset Sub-Class	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information Ward location
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand															
Parent municipality: List all operational projects grouped by Municipal Vote															
Rural road asset management		Road infrastructure			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges			2 229	2 359	2 364	2 504	2 649	
Parent operational expenditure	1											2 364	2 504	2 649	
Entities: List all operational projects grouped by Entity															
Entity A		Water project A													
Entity B		Electricity project B													
Entity Operational expenditure															
Total Operational expenditure										2 229	2 359	2 364	2 504	2 649	

2.14 MUNICIPALITY TARRIFS

WATER, SANITATION TARIFFS AND OTHER CHARGES 2018- 2019																					
DETAILS	NONGOMA	VAT	AMOUNT	% CHANGE	2018/2019 CHANGE	ULUNDI	VAT	AMOUNT	% CHANGE	2018/2019 CHANGE	EDUMB	VAT	AMOUNT	% CHANGE	2018/2019 CHANGE	PONGOLA	VAT	AMOUNT	% CHANGE	2018/2019 CHANGE	
WATER TARIFFS																					
DOMESTIC																					
CURRENT 0-6M	0.00	-	-	-	-	0.00	0.00	-	-	-	0.00	0.00	-	-	-	0.00	0.00	-	-	-	
PROPOSED	0.04	-	-	0%	0.04	0.04	0.00	-	-	0%	0.04	0.00	-	-	0%	0.04	0.00	-	-	0%	
CURRENT 7-30M	6.30	0.88	7.18	-	0.00	6.30	0.88	6.52	-	0.00	6.30	0.88	6.52	-	0.00	6.30	0.88	6.07	-	0%	
PROPOSED	6.30	0.91	7.26	10%	0.02	6.30	0.91	7.26	10%	0.00	6.30	0.91	7.26	10%	0.00	6.30	0.91	7.26	10%	0.00	
CURRENT 30-40	8.43	1.18	9.61	-	0.00	8.43	1.18	9.61	-	0.00	8.43	1.18	9.61	-	0.00	8.43	1.18	9.61	-	0%	
PROPOSED	9.69	1.36	11.05	15%	1.44	9.69	1.36	11.05	10%	1.44	9.69	1.36	11.05	10%	1.44	9.69	1.36	11.05	10%	1.44	
CURRENT > 40	11.37	1.59	12.97	-	0.00	11.37	1.59	12.97	-	0.00	11.37	1.59	12.97	-	0.00	11.37	1.59	12.97	-	0%	
PROPOSED	13.03	1.91	15.56	20%	2.59	13.03	1.91	15.56	10%	2.59	13.03	1.91	15.56	10%	2.59	13.03	1.91	15.56	10%	2.59	
BUSINESS																					
CURRENT	8.84	1.24	10.08	-	0.00	8.84	1.24	10.08	-	0.00	8.84	1.24	10.08	-	0.00	8.84	1.24	10.08	-	0%	
PROPOSED	9.73	1.38	11.09	10%	1.01	9.73	1.38	11.09	10%	1.01	9.73	1.38	11.09	10%	1.01	9.73	1.38	11.09	10%	1.01	
WATER CONNECTIONS:																					
CURRENT	2 833.00	396.62	3 229.66	-	0.00	2 833.00	396.62	3 229.66	-	0.00	2 833.00	396.62	3 229.66	-	0.00	2 833.00	396.62	3 229.66	-	0%	
PROPOSED Residential	3 116.34	436.29	3 552.62	10%	322.97	3 116.34	436.29	3 552.62	10%	322.97	3 116.34	436.29	3 552.62	10%	322.97	3 116.34	436.29	3 552.62	10%	322.97	
PROPOSED Businesses	cost +10%					cost +10%					cost +10%					cost +10%					
NEW SEWER CONNECTIONS:																					
CURRENT																					
PROPOSED Residential	cost +10%					cost +10%					cost +10%					cost +10%					
PROPOSED Businesses	cost +10%					cost +10%					cost +10%					cost +10%					
METER TEMPERING:																					
CURR - First Offence/ILLEGAL FEE	1 661.10	232.57	1 893.75	-	0.00	1 661.10	232.57	1 893.75	-	0.00	1 661.10	232.57	1 893.75	-	0.00	1 661.10	232.57	1 893.75	-	0%	
PROP - First Offence/ILLEGAL FEE	1 827.31	255.82	2 083.13	10%	189.38	1 827.31	255.82	2 083.13	10%	189.38	1 827.31	255.82	2 083.13	10%	189.38	1 827.31	255.82	2 083.13	10%	189.38	
CURR-Second Offence/ILLEGAL FEE	3 322.38	465.13	3 787.51	-	0.00	3 322.38	465.13	3 787.51	-	0.00	3 322.38	465.13	3 787.51	-	0.00	3 322.38	465.13	3 787.51	-	0%	
PROP-Second Offence/ILLEGAL FEE	3 654.61	511.65	4 166.26	10%	378.75	3 654.61	511.65	4 166.26	10%	378.75	3 654.61	511.65	4 166.26	10%	378.75	3 654.61	511.65	4 166.26	10%	378.75	
Third Offence																					
WATER RECONNECTION FEE:																					
CURRENT	167.41	23.44	190.84	-	0.00	167.41	23.44	190.84	-	0.00	167.41	23.44	190.84	-	0.00	167.41	23.44	190.84	-	0%	
PROPOSED	184.15	25.78	209.93	10%	19.08	184.15	25.78	209.93	10%	19.08	184.15	25.78	209.93	10%	19.08	184.15	25.78	209.93	10%	19.08	
WATER TANKERS: loads																					
Rate per kilolitre (Portable Water)	10.02	1.40	11.42	-	0.00	10.02	1.40	11.42	-	0.00	10.02	1.40	11.42	-	0.00	10.02	1.40	11.42	-	0%	
PROPOSED	11.02	1.54	12.56	10%	1.14	11.02	1.54	12.56	10%	1.14	11.02	1.54	12.56	10%	1.14	11.02	1.54	12.56	10%	1.14	
Other Consumables																					
Where no working water meter is installed on which the property is occupied	164.54	23.04	187.58	-	0.00	164.54	23.04	187.58	-	0.00	164.54	23.04	187.58	-	0.00	164.54	23.04	187.58	-	0%	
PROPOSED	181.30	25.34	206.34	10%	18.76	181.30	25.34	206.34	10%	18.76	181.30	25.34	206.34	10%	18.76	181.30	25.34	206.34	10%	18.76	
Businesses	543.71	76.12	619.83	-	0.00	543.71	76.12	619.83	-	0.00	543.71	76.12	619.83	-	0.00	543.71	76.12	619.83	-	0%	
PROPOSED	598.08	83.73	681.82	10%	61.98	598.08	83.73	681.82	10%	61.98	598.08	83.73	681.82	10%	61.98	598.08	83.73	681.82	10%	61.98	
STAND ALONE/ DEDICATED SCHEMES	cost +10%					cost +10%					cost +10%					cost +10%					
SEWERAGE CHARGES																					
CURRENT	85.85	12.02	97.87	-	0.00	85.85	12.02	97.87	-	0.00	85.85	12.02	97.87	-	0.00	85.85	12.02	97.87	-	0%	
PROPOSED	94.43	13.22	107.65	10%	9.79	94.43	13.22	107.65	10%	9.79	94.43	13.22	107.65	10%	9.79	94.43	13.22	107.65	10%	9.79	
SEWER EXCESS																					
CURRENT	3.94	0.55	4.49	-	0.00	3.94	0.55	4.49	-	0.00	3.94	0.55	4.49	-	0.00	3.94	0.55	4.49	-	0%	
PROPOSED	4.34	0.61	4.94	10%	0.43	4.34	0.61	4.94	10%	0.43	4.34	0.61	4.94	10%	0.43	4.34	0.61	4.94	10%	0.43	
VACUUM TANK SERVICE per 5M OR PART THEREOF																					
Normal week days	151.67	21.23	172.90	-	0.00	151.67	21.23	172.90	-	0.00	151.67	21.23	172.90	-	0.00	151.67	21.23	172.90	-	0%	
PROPOSED	166.83	23.36	190.19	10%	17.22	166.83	23.36	190.19	10%	17.22	166.83	23.36	190.19	10%	17.22	166.83	23.36	190.19	10%	17.22	
Weekends and Public Holidays	482.58	67.56	550.14	-	0.00	482.58	67.56	550.14	-	0.00	482.58	67.56	550.14	-	0.00	482.58	67.56	550.14	-	0%	
PROPOSED	530.84	74.32	605.15	10%	60.52	530.84	74.32	605.15	10%	60.52	530.84	74.32	605.15	10%	60.52	530.84	74.32	605.15	10%	60.52	
Rate per km	7.15	1.00	8.16	-	0.00	7.15	1.00	8.16	-	0.00	7.15	1.00	8.16	-	0.00	7.15	1.00	8.16	-	0%	
PROPOSED	7.87	1.10	8.97	10%	0.82	7.87	1.10	8.97	10%	0.82	7.87	1.10	8.97	10%	0.82	7.87	1.10	8.97	10%	0.82	
STAND ALONE/ DEDICATED SCHEMES	cost +10%					cost +10%					cost +10%					cost +10%					
WATER DEPOSIT																					
DOMESTIC																					
	ESTIMATED TARRIF OF R250 FIXED					ESTIMATED TARRIF OF R250 FIXED					ESTIMATED TARRIF OF R250 FIXED					ESTIMATED TARRIF OF R250 FIXED					
NON DOMESTIC																					
	AVERAGE MONTH WATER SERVICES					AVERAGE MONTH WATER SERVICES					AVERAGE MONTH WATER SERVICES					AVERAGE MONTH WATER SERVICES					
GENERAL TARRIFS:																					
METER TESTING																					
INDONSA HALL HIRE	758.34	106.17	864.50	-	0.00	758.34	106.17	864.50	-	0.00	758.34	106.17	864.50	-	0.00	758.34	106.17	864.50	-	0%	
PROPOSED	834.17	116.79	950.95	10%	86.43	834.17	116.79	950.95	10%	86.43	834.17	116.79	950.95	10%	86.43	834.17	116.79	950.95	10%	86.43	
INDONSA DEPOSIT REFUNDABLE	303.33	42.47	345.80	-	0.00	303.33	42.47	345.80	-	0.00	303.33	42.47	345.80	-	0.00	303.33	42.47	345.80	-	0%	
PROPOSED	333.63	46.71	380.38	10%	34.38	333.63	46.71	380.38	10%	34.38	333.63	46.71	380.38	10%	34.38	333.63	46.71	380.38	10%	34.38	
R/D CHEQUE	121.62	17.03	138.65	-	0.00	121.62	17.03	138.65	-	0.00	121.62	17.03	138.65	-	0.00	121.62	17.03	138.65	-	0%	
PROPOSED	133.78	18.73	152.51	10%	13.86	133.78	18.73	152.51	10%	13.86	133.78	18.73	152.51	10%	13.86	133.78	18.73	152.51	10%	13.86	
NEW -SEWER SLUDGE PER 5000 LITRES	2345.07	328.31	2 673.38	-	0.00	2345.07	328.31	2 673.38	-	0.00	2345.07	328.31	2 673.38	-	0.00	2345.07	328.31	2 673.38	-	0%	
PROPOSED	2579.58	361.14	2 940.72	10%	267.34	2579.58	361.14	2 940.72	10%	267.34	2579.58	361.14	2 940.72	10%	267.34	2579.58	361.14	2 940.72	10%	267.34	
FAX	2.86	0.40	3.26	-	0.00	2.86	0.40	3.26	-	0.00	2.86	0.40	3.26	-	0.00	2.86	0.40	3.26	-	0%	
PROPOSED	3.13	0.44	3.59	10%	0.33	3.13	0.44	3.59	10%	0.33	3.13	0.44	3.59	10%	0.33	3.13	0.44	3.59	10%	0.33	
CLEARANCE CERTIFICATE	14.31	2.00	16.31	-	0.00	14.31	2.00	16.31	-	0.00	14.31	2.00	16.31	-	0.00	14.31	2.00	16.31	-	0%	
PROPOSED	15.74	2.20	17.94	10%	1.63	15.74	2.20	17.94	10%	1.63	15.74	2.20	17.94	10%	1.63	15.74	2.20	17.94	10%	1.63	

Sewer dump fee is R 91.34 per 25 Litre up to a maximum of R250 per dump
Tender Fees: The minimum tender fee is R250.00 for amounts up to 2 million. And R100.00 for every 1 million or part thereof thereafter up to a maximum of R2500.00

The minimum deposit be R250.00, subject to the accounting officer review on a case by case basis.

2.15 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, 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 annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____

Municipal manager of Zululand district municipality (DC 26)

Signature _____

Date _____