KZN266 Ulundi - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
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)		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
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)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**										
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

References

1. *Include services provided by another entity; e.g. Eskom*
2. *Stand distance <= 200m from dwelling*
3. *Stand distance > 200m from dwelling*
4. *Borehole, spring, rain-water tank etc.*
5. *Must agree to total number of households in municipal area (informal settlements receiving services must be included)*
6. *Include value of subsidy provided by municipality above provincial subsidy level*
7. *Show number of households receiving at least these levels of services completely free (informal settlements must be included)*
8. *Must reflect the cost to the municipality of providing the Free Basic Service*
9. *Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)*

KZN266 Ulundi - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
REVENUE ITEMS:											
Property rates	6										
Total Property Rates			64 540	72 232	75 541	91 149	91 149	91 149	95 705	100 108	104 713
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)											
Net Property Rates		–	**64 540**	**72 232**	**75 541**	**91 149**	**91 149**	**91 149**	**95 705**	**100 108**	**104 713**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue			60 006	43 897	75 168	71 808	71 808	71 808	82 235	86 018	89 974
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		–	**60 006**	**43 897**	**75 168**	**71 808**	**71 808**	**71 808**	**82 235**	**86 018**	**89 974**
Service charges - water revenue	6										
Total Service charges - water revenue											
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)		–	–	–	–	–	–		–	–	–
Net Service charges - water revenue		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
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		–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	6										
Total refuse removal revenue			7 961	5 697	9 200	9 174	9 174	9 174	9 633	10 076	10 539
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		–	**7 961**	**5 697**	**9 200**	**9 174**	**9 174**	**9 174**	**9 633**	**10 076**	**10 539**
Other Revenue by source											
Fuel Levy											
Other Revenue			892	412	1 066	1 386	1 386	1 386	316	331	346
Total 'Other' Revenue	3 1	–	**892**	**412**	**1 066**	**1 386**	**1 386**	**1 386**	**316**	**331**	**346**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2		87 358	60 901	72 501	82 069	82 069	82 069	87 322	91 339	95 540
Pension and UIF Contributions			19 240	12 505	22 260	18 800	18 800	18 800	20 003	20 923	21 886
Medical Aid Contributions			7 367	5 541	10 888	8 671	8 671	8 671	9 226	9 650	10 094
Overtime			438	366	827	615	615	615	854	893	934
Performance Bonus											
Motor Vehicle Allowance			9 579	6 006	20 616	9 054	9 054	9 054	9 633	10 077	10 540
Cellphone Allowance			719	322	920	485	485	485	516	540	564
Housing Allowances			326	180	598	275	275	275	292	306	320
Other benefits and allowances			7 062	5 308	16 162	17 520	17 520	17 520	18 642	19 499	20 396
Payments in lieu of leave			912	(749)		1 410	1 410	1 410	1 501	1 570	1 642
Long service awards											
Post-retirement benefit obligations	4		1 147								
sub-total	5	–	**134 149**	**90 379**	**144 773**	**138 899**	**138 899**	**138 899**	**147 988**	**154 795**	**161 916**
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	–	**134 149**	**90 379**	**144 773**	**138 899**	**138 899**	**138 899**	**147 988**	**154 795**	**161 916**
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment			37 730	20 334	46 000	46 000	46 000	46 000	44 588	46 639	48 784
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	–	37 730	20 334	46 000	46 000	46 000	46 000	44 588	46 639	48 784
Bulk purchases											
Electricity Bulk Purchases			73 078	53 680	74 980	79 980	79 980	79 980	77 467	81 030	84 757
Water Bulk Purchases											
Total bulk purchases	1	–	73 078	53 680	74 980	79 980	79 980	79 980	77 467	81 030	84 757
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	1 563	7 086	700	6 480	6 480	6 480	772	807	844
Total transfers and grants	1	–	1 563	7 086	700	6 480	6 480	6 480	772	807	844
Contracted services											
List services provided by contract											
			67 148	47 303	61 094	59 765	59 765	59 765	50 256	52 568	54 986
sub-total	1	–	67 148	47 303	61 094	59 765	59 765	59 765	50 256	52 568	54 986
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		–	67 148	47 303	61 094	59 765	59 765	59 765	50 256	52 568	54 986
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees											
General expenses	3		28 791	21 139	43 851	33 412	33 412	33 412	42 373	44 322	46 361
List Other Expenditure by Type											
Total 'Other' Expenditure	1	–	28 791	21 139	43 851	33 412	33 412	33 412	42 373	44 322	46 361
by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	–	–	–	–	–	–	–	–	–	–
	check		–	(2 011)	–	(305)	(100)	(100)		(1 150)	(1 203)	(1 258)

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

KZN266 Ulundi - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description R thousand	Ref	2016/17 Audited Outcome	2017/18 Audited Outcome	2018/19 Audited Outcome	Original Budget
REVENUE ITEMS:					
Property rates	6				
Total Property Rates			64 540	72 232	75 541
less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***					
Net Property Rates		–	**64 540**	**72 232**	**75 541**
Service charges - electricity revenue	6				
Total Service charges - electricity revenue			60 006	43 897	75 168
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		–	**60 006**	**43 897**	**75 168**
Service charges - water revenue	6				
Total Service charges - water revenue					
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)		–	–	–	–
Net Service charges - water revenue		–	–	–	–
Service charges - sanitation revenue					
Total Service charges - sanitation revenue					
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		–	–	–	–
Service charges - refuse revenue	6				
Total refuse removal revenue			7 961	5 697	9 200
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		–	**7 961**	**5 697**	**9 200**
Other Revenue by source					
Fuel Levy					
Other Revenue			892	412	1 066

	3				
Total 'Other' Revenue	1	–	**892**	**412**	**1 066**
EXPENDITURE ITEMS:					
Employee related costs					
Basic Salaries and Wages	2	–	87 358	60 901	72 501
Pension and UIF Contributions		–	19 240	12 505	22 260
Medical Aid Contributions		–	7 367	5 541	10 888
Overtime		–	438	366	827
Performance Bonus		–	–		
Motor Vehicle Allowance		–	9 579	6 006	20 616
Cellphone Allowance		–	719	322	920
Housing Allowances		–	326	180	598
Other benefits and allowances		–	7 062	5 308	16 162
Payments in lieu of leave		–	912	(749)	
Long service awards		–	–		
Post-retirement benefit obligations	4	–	1 147		
sub-total	5	–	**134 149**	**90 379**	**144 773**
Less: Employees costs capitalised to PPE		–	–		
Total Employee related costs	1	–	**134 149**	**90 379**	**144 773**
Contributions recognised - capital					
List contributions by contract		–	–		
		–	–		
		–	–		
		–	–		
		–	–		
		–	–		
Total Contributions recognised - capital		–	–	–	–
Depreciation & asset impairment					
Depreciation of Property, Plant & Equipment		–	37 730	20 334	46 000
Lease amortisation		–	–		
Capital asset impairment		–	–		
Depreciation resulting from revaluation of PPE	10	–	–		
Total Depreciation & asset impairment	1	–	**37 730**	**20 334**	**46 000**
Bulk purchases					
Electricity Bulk Purchases		–	73 078	53 680	74 980
Water Bulk Purchases		–	–		
Total bulk purchases	1	–	**73 078**	**53 680**	**74 980**
Transfers and grants					
Cash transfers and grants		–	–	–	–
Non-cash transfers and grants		–	1 563	7 086	700
Total transfers and grants	1	–	**1 563**	**7 086**	**700**
Contracted services					
List services provided by contract					
Outsourced Services		–	67 148	47 303	61 094
Consultants and Professional Services		–	–		
Contractors		–	–		
		–	–		
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		–	–		
		–	–		
	sub-total	1	–	**67 148**	**47 303**	**61 094**
Allocations to organs of state:						
Electricity			–	–		
Water			–	–		
Sanitation			–	–		
Other			–	–		
Total contracted services			–	**67 148**	**47 303**	**61 094**
Other Expenditure By Type						
Collection costs			–	–		
Contributions to 'other' provisions			–	–		
Consultant fees			–	–		
Audit fees			–	–		
General expenses		3	–	28 791	21 139	43 851
List Other Expenditure by Type			–	–		
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			–	–		
Total 'Other' Expenditure		1	–	**28 791**	**21 139**	**43 851**

Repairs and Maintenance by Expenditure Item	8				
Employee related costs					
Other materials					
Contracted Services					
Other Expenditure					
Total Repairs and Maintenance Expenditure	9	–	–	–	–
	check	–	(2 011)	–	(305)

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expen

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separat

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset i

Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			Mapping
Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Code
91 149	91 149	91 149	95 705	100 108	104 713	020001
						020002
91 149	**91 149**	**91 149**	**95 705**	**100 108**	**104 713**	
71 808	71 808	71 808	82 235	86 018	89 974	030001
						030002
–	–		–	–	–	
71 808	**71 808**	**71 808**	**82 235**	**86 018**	**89 974**	
						040001
						040002
–	–		–	–	–	
–	–	–	–	–	–	
						050001
						050002
–	–		–	–	–	
–	–	–	–	–	–	
9 174	9 174	9 174	9 633	10 076	10 539	060001
						060002
						060003
–	–		–	–	–	
9 174	**9 174**	**9 174**	**9 633**	**10 076**	**10 539**	
1 386	1 386	1 386	316	331	346	1600

1 386	**1 386**	**1 386**	**316**	**331**	**346**	
82 069	82 069	82 069	87 322	91 339	95 540	200001
18 800	18 800	18 800	20 003	20 923	21 886	200002
8 671	8 671	8 671	9 226	9 650	10 094	200003
615	615	615	854	893	934	200004
	–	–	–	–	–	200005
9 054	9 054	9 054	9 633	10 077	10 540	200006
485	485	485	516	540	564	200007
275	275	275	292	306	320	200008
17 520	17 520	17 520	18 642	19 499	20 396	200009
1 410	1 410	1 410	1 501	1 570	1 642	200010
	–	–	–	–	–	200011
	–	–	–	–	–	200012
138 899	**138 899**	**138 899**	**147 988**	**154 795**	**161 916**	
	–	–	–	–	–	200013
138 899	**138 899**	**138 899**	**147 988**	**154 795**	**161 916**	
	–	–	–	–	–	3400
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	–	–	–	–	–	
–	–	–	–	–	–	
46 000	46 000	46 000	44 588	46 639	48 784	230001
	–	–	–	–	–	230002
	–	–	–	–	–	230003
	–	–	–	–	–	230004
46 000	**46 000**	**46 000**	**44 588**	**46 639**	**48 784**	
79 980	79 980	79 980	77 467	81 030	84 757	250001
	–	–	–	–	–	250002
79 980	**79 980**	**79 980**	**77 467**	**81 030**	**84 757**	
–	–	–	–	–	–	
6 480	6 480	6 480	772	807	844	
6 480	**6 480**	**6 480**	**772**	**807**	**844**	
59 765	59 765	59 765	50 256	52 568	54 986	270001
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59 765	**59 765**	**59 765**	**50 256**	**52 568**	**54 986**	
	–	–	–	–	–	#N/A
	–	–	–	–	–	#N/A
	–	–	–	–	–	#N/A
	–	–	–	–	–	#N/A
59 765	**59 765**	**59 765**	**50 256**	**52 568**	**54 986**	
	–	–	–	–	–	290001
	–	–	–	–	–	290002
	–	–	–	–	–	290003
	–	–	–	–	–	290004
33 412	33 412	33 412	42 373	44 322	46 361	290005
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33 412	**33 412**	**33 412**	**42 373**	**44 322**	**46 361**	

						#N/A
						#N/A
						270001
						290001
–	–	–	–	–	–	
(100)	(100)		(1 150)	(1 203)	(1 258)	

diture)

ely under relevant notes)

in the relevant GRAP items that will be spent on Repairs and Maintenance.

impairment'

KZN266 Ulundi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - [NAME OF VOTE 1]	Vote 2 - [NAME OF VOTE 2]	Vote 3 - [NAME OF VOTE 3]	Vote 4 - [NAME OF VOTE 4]	Vote 5 - [NAME OF VOTE 5]	Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributio		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type																	
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer subsidies - capital (monetary allocations) (Nation cial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Departmental columns to be based on municipal organisation structure

KZN266 Ulundi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and

Description	Ref	Vote 1 - [NAME OF VOTE 1]	Vote 2 - [NAME OF VOTE 2]	Vote 3 - [NAME OF VOTE 3]	Vote 4 - [NAME OF VOTE 4]	Vote 5 - [NAME OF VOTE 5]
R thousand	1					
Revenue By Source						
Property rates		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
Service charges - water revenue		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
Service charges - refuse revenue		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
SubTotal 1		–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	–
Interest earned - external investments		–	–	–	–	–
Interest earned - outstanding debtors		–	–	–	–	–
Dividends received		–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–
Licences and permits		–	–	–	–	–
Agency services		–	–	–	–	–
Other revenue		–	–	–	–	–
Transfers and subsidies		–	–	–	–	–
Gains on disposal of PPE		–	–	–	–	–
Total Revenue (excluding capital transfers and contribution		–	–	–	–	–
Expenditure By Type						
Employee related costs		–	–	–	–	–
Basic Salaries and Wages		–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–
Overtime		–	–	–	–	–
Performance Bonus		–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–
Cellphone Allowance		–	–	–	–	–
Housing Allowances		–	–	–	–	–
Other benefits and allowances		–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–
Long service awards		–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–
Remuneration of councillors		–	–	–	–	–
Debt impairment		–	–	–	–	–
Depreciation & asset impairment		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
Finance charges		–	–	–	–	–
Bulk purchases		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
Other materials		–	–	–	–	–
Contracted services		–	–	–	–	–
Outsourced		–	–	–	–	–
Contractors		–	–	–	–	–
Consultants and Professional Services		–	–	–	–	–
Transfers and subsidies		–	–	–	–	–
Other expenditure		–	–	–	–	–

Collection costs	–	–	–	–	–
Contributions to 'other' provisions	–	–	–	–	–
Consultant fees	–	–	–	–	–
Audit fees	–	–	–	–	–
General expenses	–	–	–	–	–
Loss on disposal of PPE	–	–	–	–	–
Total Expenditure	–	–	–	–	–
Surplus/(Deficit)	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–

References

1. Departmental columns to be based on municipal organisation structure

check balance

Mapping Votes Codes	VOTE 1	VOTE 2	VOTE 3	VOTE 4	VOTE 5

dept.)

Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	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]
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VOTE 6	VOTE 7	VOTE 8	VOTE 9	VOTE 10	VOTE 11	VOTE 12	VOTE 13	VOTE 14

Vote 15 - [NAME OF VOTE 15]	Total	Mapping Codes	Line Type
–	–		
–	–	020001	IR
–	–	020002	IR
–	–		IR
–	–	030001	IR
–	–	030002	IR
–	–		IR
–	–	040001	IR
–	–	040002	IR
–	–		IR
–	–	050001	IR
–	–	050002	IR
–	–		IR
–	–	060001	IR
–	–	060002	IR
–	–	060003	IR
–	–		IR
–	–	0800	IR
–	–	0900	IR
–	–	1000	IR
–	–	1100	IR
–	–	1200	IR
–	–	1300	IR
–	–	1400	IR
–	–	1600	IR
–	–	1500	IR
–	–	1700	IR
–	–		
–	–		
–	–	200001	IE
–	–	200002	IE
–	–	200003	IE
–	–	200004	IE
–	–	200005	IE
–	–	200006	IE
–	–	200007	IE
–	–	200008	IE
–	–	200009	IE
–	–	200010	IE
–	–	200011	IE
–	–	200012	IE
–	–	2100	IE
–	–	2200	IE
–	–		IE
–	–	230001	IE
–	–	230002	IE
–	–	230003	IE
–	–	230004	IE
–	–	2400	IE
–	–		IE
–	–	250001	IE
–	–	250002	IE
–	–	2600	IE
–	–		IE
–	–	270001	IE
–	–	270002	IE
–	–	270003	IE
–	–	2800	IE
–	–		IE

–	–	290001	IE
–	–	290002	IE
–	–	290003	IE
–	–	290004	IE
–	–	290005	IE
–	–	3000	IE
–	–		
–	–		
–	–	3300	
–	–	3400	
–	–	3500	
–	–		
	24 228 333		

VOTE 15

KZN266 Ulundi - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS											
Call investment deposits											
Call deposits		(56)	90	(57)	540	–	–	–	–	–	–
Other current investments		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	(56)	90	(57)	540	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		(69 559)	(51 096)	(6 933)	27 760	47 385	47 385	47 385	46 013	48 130	50 344
Less: Provision for debt impairment		24 473	293	(15 636)	10 066	–	–	–	–	–	–
Total Consumer debtors	2	(45 086)	(50 803)	(22 568)	37 826	47 385	47 385	47 385	46 013	48 130	50 344
Debt impairment provision											
Balance at the beginning of the year		–	–	–	–	–	–	–	1 300	1 360	1 422
Contributions to the provision		1 261	12 911	5 607	2 402	25 497	25 497	25 497	46 384	48 518	50 749
Bad debts written off		–	–	–	–	–	–	–	–	–	–
Balance at end of year		1 261	12 911	5 607	2 402	25 497	25 497	25 497	47 684	49 877	52 172
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		(24 002)	9 965	3 473	451 265	384 462	384 462	384 462	394 540	412 689	431 672
Leases recognised as PPE	3	10 639	(14 269)	1 218	232	232	232	232	3 810	3 985	4 169
Less: Accumulated depreciation		–	–	–	–	–	–	–	–	–	–
Total Property, plant and equipment (PPE)	2	(13 363)	(4 304)	4 691	451 497	384 693	384 693	384 693	398 350	416 674	435 841
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 Payables	5	24 729	23 130	4 838	28 711	15 782	15 782	15 782	109 220	114 244	119 499
Other creditors		4 374	11 785	6 971	164 453	84 911	84 911	84 911	208	218	228
Unspent conditional transfers		802	0	17 165	–	–	–	–	–	–	0
VAT		651	7 617	4 937	28 052	10 300	10 300	10 300	–	–	–
Total Trade and other payables	2	30 555	42 532	33 910	221 215	110 993	110 993	110 993	109 428	114 462	119 727
Non current liabilities - Borrowing											
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Finance leases (including PPP asset element)		4 631	0	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		4 631	0	–	–	–	–	–	–	–	–
Provisions - non-current											
Retirement benefits		–	–	–	–	–	–	–	–	–	–
List other major provision items											
Refuse landfill site rehabilitation		–	–	–	–	–	–	–	–	–	–
Other		2 683	445	1 586	12 162	12 163	12 163	12 163	6 000	6 276	6 565
Total Provisions - non-current		2 683	445	1 586	12 162	12 163	12 163	12 163	6 000	6 276	6 565
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		–	–	–	–	–	–	–	–	–	–
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	(37 220)	7 041	(8 884)	17 019	17 019	17 019	24 228	25 343	26 509
Appropriations to Reserves		–	–	–	–	–	–	–	–	–	–
Transfers from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		364	1 339	41	338 730	209 295	209 295	209 295	353 425	369 682	386 688
Accumulated Surplus/(Deficit)	1	364	(35 880)	7 082	329 846	226 313	226 313	226 313	377 653	395 025	413 196
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	128 217	128 217	128 217	11	11	12
Total Reserves	2	–	–	–	–	128 217	128 217	128 217	11	11	12
TOTAL COMMUNITY WEALTH/EQUITY	2	364	(35 880)	7 082	329 846	354 530	354 530	354 530	377 664	395 036	413 208

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

KZN266 Ulundi - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2016/17	2017/18	2018/19		Current Ye
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
ASSETS						
Call investment deposits						
Call deposits		(56)	90	(57)	540	–
Other current investments		–	–	–	–	–
Total Call investment deposits	2	**(56)**	**90**	**(57)**	**540**	**–**
Consumer debtors						
Consumer debtors		(69 559)	(51 096)	(6 933)	27 760	47 385
Less: Provision for debt impairment		24 473	293	(15 636)	10 066	–
Total Consumer debtors	2	**(45 086)**	**(50 803)**	**(22 568)**	**37 826**	**47 385**
Debt impairment provision						
Balance at the beginning of the year		–	–	–	–	–
Contributions to the provision		1 261	12 911	5 607	2 402	25 497
Bad debts written off		–	–	–	–	–
Balance at end of year		**1 261**	**12 911**	**5 607**	**2 402**	**25 497**
Property, plant and equipment (PPE)						
PPE at cost/valuation (excl. finance leases)		(24 002)	9 965	3 473	451 265	384 462
Leases recognised as PPE	3	10 639	(14 269)	1 218	232	232
Less: Accumulated depreciation		–	–	–	–	–
Total Property, plant and equipment (PPE)	2	**(13 363)**	**(4 304)**	**4 691**	**451 497**	**384 693**
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 Payables	5	24 729	23 130	4 838	28 711	15 782
Other creditors		4 374	11 785	6 971	164 453	84 911
Unspent conditional transfers		802	0	17 165	–	–
VAT		651	7 617	4 937	28 052	10 300
Total Trade and other payables	2	**30 555**	**42 532**	**33 910**	**221 215**	**110 993**
Non current liabilities - Borrowing						
Borrowing	4	–	–	–	–	–
Finance leases (including PPP asset element)		4 631	0	–	–	–
Total Non current liabilities - Borrowing		**4 631**	**0**	**–**	**–**	**–**
Provisions - non-current						
Retirement benefits		–	–	–	–	–
List other major provision items						
Refuse landfill site rehabilitation		–	–	–	–	–
Other		2 683	445	1 586	12 162	12 163
Total Provisions - non-current		**2 683**	**445**	**1 586**	**12 162**	**12 163**
CHANGES IN NET ASSETS						
Accumulated Surplus/(Deficit)						
Accumulated Surplus/(Deficit) - opening balance		–	–	–	–	–
GRAP adjustments		–	–	–	–	–
Restated balance		–	–	–	–	–
Surplus/(Deficit)		–	(37 220)	7 041	(8 884)	17 019
Appropriations to Reserves		–	–	–	–	–
Transfers from Reserves		–	–	–	–	–
Depreciation offsets		–	–	–	–	–
Other adjustments		364	1 339	41	338 730	209 295
Accumulated Surplus/(Deficit)	1	**364**	**(35 880)**	**7 082**	**329 846**	**226 313**
Reserves						
Housing Development Fund		–	–	–	–	–
Capital replacement		–	–	–	–	–
Self-insurance		–	–	–	–	–

Other reserves		–	–	–	–	–
Revaluation		–	–	–	–	128 217
Total Reserves	2	–	–	–	–	**128 217**
TOTAL COMMUNITY WEALTH/EQUITY	2	**364**	**(35 880)**	**7 082**	**329 846**	**354 530**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services						

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Must reconcile with Table A6 Budgeted Financial Position

3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

4. Borrowing must reconcile to Table A17

5. Trade Payable should only include Trade Payables from Exchance Transactions ("True Creditors")

	check	–	(37 220)	7 041	(8 884)	17 019

ar 2019/20		2020/21 Medium Term Revenue & Expenditure Framework			Map
Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Codes
–	–	–	–	–	013001
–	–	–	–	–	013002
–	–	–	–	–	
47 385	47 385	46 013	48 130	50 344	014001
–	–	–	–	–	014002
47 385	**47 385**	**46 013**	**48 130**	**50 344**	
–	–	1 300	1 360	1 422	015001
25 497	25 497	46 384	48 518	50 749	015002
–	–	–	–	–	015003
25 497	**25 497**	**47 684**	**49 877**	**52 172**	
384 462	384 462	394 540	412 689	431 672	024001
232	232	3 810	3 985	4 169	024002
–	–	–	–	–	024003
384 693	**384 693**	**398 350**	**416 674**	**435 841**	
–	–	–	–	–	034001
–	–	–	–	–	034002
–	–	–	–	–	
15 782	15 782	109 220	114 244	119 499	036001
84 911	84 911	208	218	228	036002
–	–	–	–	0	036003
10 300	10 300	–	–	–	036004
110 993	**110 993**	**109 428**	**114 462**	**119 727**	
–	–	–	–	–	040001
–	–	–	–	–	040002
–	–	–	–	–	
–	–	–	–	–	041001
–	–	–	–	–	041002
12 163	12 163	6 000	6 276	6 565	041003
12 163	**12 163**	**6 000**	**6 276**	**6 565**	
–	–	–	–	–	046001
–	–	–	–	–	046002
–	–	–	–	–	
17 019	17 019	24 228	25 343	26 509	
–	–	–	–	–	046004
–	–	–	–	–	046005
–	–	–	–	–	046006
209 295	209 295	353 425	369 682	386 688	046003
226 313	**226 313**	**377 653**	**395 025**	**413 196**	
–	–	–	–	–	047001
–	–	–	–	–	
–	–	–	–	–	047004

–	–	–	–	–	047003
128 217	128 217	11	11	12	047002
128 217	**128 217**	**11**	**11**	**12**	
354 530	**354 530**	**377 664**	**395 036**	**413 208**	

17 019	225 949	24 228	25 343	26 509

KZN266 Ulundi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	–	–	–	–	–	–	–	–	–

References

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

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance	–	(345 787)	(284 720)	(390 878)	(405 052)	(405 052)	(416 522)	(435 682)	(455 723)

KZN266 Ulundi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Allocations to other priorities												
Total Expenditure			1	-	-	-	-	-	-	-	-	-

References

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

2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance	–	*(383 007)*	*(277 678)*	*(399 762)*	*(388 034)*	*(388 034)*	*(392 294)*	*(410 339)*	*(429 215)*

KZN266 Ulundi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	–	–	–	–	–	–	–	–	–

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance *(14 134)* *1 127 669* *(17 675)* *(29 612)* *(37 907)* *(37 907)* *(34 067)* *(35 634)* *(37 273)*

KZN266 Ulundi - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN266 Ulundi - Entities measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN266 Ulundi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	2.9%	3.1%	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%	7.9%	6.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.1	0.2	0.3	0.2	0.8	0.8	0.9	0.6	0.6	0.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.1	0.2	0.3	0.2	0.8	0.8	0.9	0.6	0.6	0.6
Liquidity Ratio	Monetary Assets/Current Liabilities	(0.0)	0.1	(0.1)	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	100.3%	100.0%	92.0%	85.9%	85.1%	85.1%	90.2%	85.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	100.3%	100.0%	92.0%	85.9%	85.1%	85.1%	85.1%	85.1%	85.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	2.3%	4.8%	12.0%	20.3%	20.3%	26.9%	18.1%	18.1%	18.1%
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		175.0%	-2.1%	7.9%	39.3%	15.1%	14.7%	14.7%	2439.4%	928.9%	583.5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	43.4%	34.4%	40.2%	37.1%	37.1%	37.1%	38.4%	38.4%	38.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	48.8%	38.6%	45.2%	41.9%	41.9%		43.3%	43.3%	43.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.8%	0.0%	0.1%	0.0%	0.0%		0.3%	0.3%	0.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	15.8%	11.0%	12.8%	12.3%	12.3%	12.3%	11.6%	11.6%	11.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	108.2	119.5	162.3	162.3	162.3	162.7	168.0	168.0	175.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	5.4%	10.3%	26.8%	43.7%	43.7%	57.9%	36.8%	36.8%	36.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	–	(41.7)	3.1	2.7	4.0	4.1	4.1	0.2	0.4	0.7

References

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

2. Only include if services provided by the municipality

KZN266 Ulundi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
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	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref		2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min service level)									
	10	Other water supply (at least min service level)									
		Minimum Service Level and Above sub-total									
	9	Using public tap (< min service level)									
	10	Other water supply (< min service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households									
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
		Total number of households									
		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		2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min service level)									
	10	Other water supply (at least min service level)									
		Minimum Service Level and Above sub-total									
	9	Using public tap (< min service level)									
	10	Other water supply (< min service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households									
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
		Total number of households									
		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 entity services	Ref		2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Name of municipal entity		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min service level)									
	10	Other water supply (at least min service level)									
		Minimum Service Level and Above sub-total									
	9	Using public tap (< min service level)									
	10	Other water supply (< min service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		*Sanitation/sewerage:*									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		*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	-	-	-	-	-	-	-	-	-
Name of municipal entity		*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	-	-	-	-	-	-	-	-	-

Services provided by 'external mechanisms'	Ref		2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min service level)									
	10	Other water supply (at least min service level)									
		Minimum Service Level and Above sub-total									
	9	Using public tap (< min service level)									
	10	Other water supply (< min service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		*Sanitation/sewerage:*									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		*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	-	-	-	-	-	-	-	-	-
Names of service providers		*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			2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Electricity	Ref	*Location of households for each type of FBS*									
List type of FBS service		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	Ref	*Location of households for each type of FBS*				
List type of FBS service		Formal settlements - (6 kilolitre 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 - Water for informal settlements	-	-	-	-
Sanitation	Ref	*Location of households for each type of FBS*				
List type of FBS service		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	-	-	-	-
Refuse Removal	Ref	*Location of households for each type of FBS*				
List type of FBS service		Formal settlements - (removed once a week 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 - Refuse Removal for informal settlements	-	-	-	-

References

1 Monthly household income threshold. Should include all sources of income

2 Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3 Include total of all housing units within the municipality

4 Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5 Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6 Insert actual or estimated % increases assumed as a basis for budget calculations

7 Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

8 Stand distance <= 200m from dwelling

9 Stand distance > 200m from dwelling

10 Borehole, spring, rain-water tank etc

11 Must agree to total number of households in municipal area

12 Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire

13 Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

PART 2

OVERVIEW OF ANNUAL BUDGET PROCESS

- **Process to prepare the budget**

The budget and IDP process occurred according to the budget timetable approved by Council in August 2019.

TIME SCHEDULE OF KEY DEADLINES Mayor to Table in Council 10 Months Prior to Start of Budget Year		
Month	**Ulundi Local Municipality –KZN 266**	**Budget Year __2020/2021**
	Mayor and Council / Entity Board	**Administration - Municipality and Entity**
31 July 2019	Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process **MFMA s 53** Planning includes review of the previous year's budget process and completion of the Budget Evaluation Checklist	Accounting officers and senior officials of municipality and entities begin planning for next three-year budget **MFMA s 68, 77** Accounting officers and senior officials of municipality and entities review options and contracts for service delivery **MSA s 76-81**
30 August 2019	Mayor tables in Council the schedule of key deadlines setting the time table for: preparing, tabling and approving the budget; reviewing the IDP as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year.	Accounting Officer to assist Mayor to prepare the schedule of key deadlines and align the IDP and Budget process

	MFMA s 21,22, 23; **MSA s 34, Ch 4 as amended** Mayor establishes committees and consultation forums for the budget process	
30September2019 /30October 2019	Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans E Entity board of directors must approve and submit proposed budget and plans for next three-year budgets to parent municipality	Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and Finals initial allocations to functions and departments for the next financial year after taking into account strategic objectives Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)
13 November2019/ **10 December 2019**	Council finalises tariff (rates and service charges) policies for next financial year **MSA s 74, 75** Mayor tables municipality budget, budgets of entities, resolutions, plans, and proposed revisions to IDP	Accounting officer submits Final budget and plans for next financial year to the Mayor for tabling Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others Accounting officer to notify relevant municipalities of projected allocations for next three budget years
29 January 2020 **05 February 2020**	Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc	Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the final budget. Accounting officer incorporates the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report
25 January 2020	Mayor tables in the municipal council Mid-year report for the year MFMA se c72	Budget offices of municipality reviews actual against the budget for the first 6 months of the financial year 25 January 2020 submission to NT and PT

28 February 2020	Mayor tables in the municipal council adjustment budget for the year	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year
29 March 2020	Mayor tables in the municipal council Final budget for the year and Final annual report	Accounting officer incorporates any changes in prices for bulk resources as communicated by 15 March **MFMA s 42**
28 April 2020	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year
30 May 2020	Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. **MFMA s 23, 24; MSA Ch 4 as amended** Entity board of directors to approve the budget of the entity not later than 30 days before the start of the financial year, taking into account any hearings or recommendations of the council of the parent municipality **MFMA s 87**	Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature
30 May 2020	Council must approve annual budget and Final Annual Report by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year	Accounting officer submits to the mayor no later than 14 days after approval of the budget a Final of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. **MFMA s 69; MSA s 57**

28 June 2020	**MFMA s 16, 24, 26, 53** Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. **MFMA s 53; MSA s 38-45, 57(2)** Council must finalise a system of delegations. **MFMA s 59, 79, 82; MSA s 59-65**	Accounting officers of municipality and entities publishes adopted budget an plans and Annual report **MFMA s 75, 87**

The Budget and MTREF was also prepared taking cognizance of the contents of the LG: MFMA, Act No. 56 of 2003, Circular No.89 and the MFMA Budget Formats Guide received from National Treasury.

Service Delivery and Budget Implementation Plan

Section 1 of the Local Government: Municipal Finance Management Act (No.56 of 2003) defines the SDBIP as:

"a detailed plan approved by the mayor of a municipality in terms of section 53 (1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:

(a) Projections for each month of-
(i) Revenue to be collected, by source; and
(ii) Operational and capital expenditure, by vote;
(b) Service delivery targets and performance indicators for each quarter".

The municipal manager is responsible for the preparation of the SDBIP, which must be legally submitted to the mayor for approval once the budget has been approved by the council (around end-May or early-June). However, the municipal manager should start the process to prepare the top layer of the SDBIP no later than the tabling of the budget (around March or earlier) and preferably submit a Final SDBIP to the mayor by 1 May (for initial approval). Once the budget is approved by the Council, the municipal manager should merely revise the approved Final SDBIP and submit for final approval within 14 days after the approval of the budget.

The mayor should therefore approve the final SDBIP and performance agreements simultaneously, and then make the SDBIP and performance agreement of the municipal manager public within 14 days, preferably before 1 July. Note that it is only the top layer (of high-level) detail of the SDBIP that is required to be made public. It is the output and goals made public in the SDBIP that will be used to measure performance on a quarterly basis during the financial year. Note that such in-year monitoring is meant to be a light form of monitoring. The council should reserve its oversight role over performance at the end of the financial year, when the mayor tables the annual report of the municipality.

The in-year monitoring is designed to pick up major problems only and aimed at ensuring that the mayor and municipal manager are taking corrective steps when any unanticipated problems arise. The SDBIP serves a critical role to focus both the administration and council on outputs by providing clarity of service delivery expectations, expenditure and revenue requirements, service delivery targets and performance indicators.

The SDBIP provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers and community. A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. It enables the municipal manager to monitor the performance of senior managers, the mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality.

The SDBIP should therefore determine (and be consistent with) the performance agreements between the mayor and the municipal manager and the municipal manager and senior managers determined at the start of every financial year and approved by the mayor. It must also be consistent with outsourced service delivery agreements such as municipal entities, public-private partnerships, service contracts and the like.

OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTERGRATED DEVELOPMENT PLAN

Below is a table showing strategic plan to be included in the Final IDP:

STRATEGIC PLAN (LINKAGE TO THE MUNICIPALITY'S 3-YEAR CAPITAL AND OPERATIONAL BUDGET)

KPA 1 :Basic Service Delivery

GOAL	STRATEGY	OBJECTIVES
Upgrading of old and redundant electricity distribution infrastructure	To provide an effective electricity distribution service within the license area of the Municipality	Electrification of 52 households in Ulundi by 30 June 2021
Construction, maintenance and upgrading of the roads and storm water network Facilitate the construction of a community halls within areas where such halls are required	Strategic development of community and sport facilities to meet the recreational needs of the communities within the Municipality	Construction in Ulundi Community Facilities & Roads Infrastructure by 30 June 2021

OVERVIEW OF BUDGET ASSUMPTIONS

- In January 2010, Cabinet adopted 12 outcomes within which to frame public service delivery priorities and targets. Cabinet ministers have signed performance agreements linked to these outcomes. More detailed delivery agreements have since been developed to extend targets and responsibilities to national and provincial departments, agencies and municipalities. The municipality is expected to take the 12 outcomes into consideration when reviewing the IDP and developing the annual Budget for the 2020/2021 MTREF.

  Hereunder follows the 12 outcomes, together with examples of areas where the municipality have a role to play in either contributing directly to the realization of the outcomes or facilitating the work of national and provincial departments in realizing them.

Outcomes of Government-role of Local Government

No Description Role of Local Government

Improve the quality of basic education • Facilitate the building of new schools by:
- Participating in needs assessments
- Identifying appropriate land
- Facilitating zoning and planning processes
- Facilitate the eradication of municipal service backlogs in schools by extending appropriate bulk infrastructure and installing connections

Improve health and life expectancy many Municipalities perform health functions on behalf of provinces:
- Strengthen effectiveness of health services by specifically enhancing TB treatments and expanding HIV and AIDS prevention and treatments.
- Municipalities must continue to improve Community Health Service infrastructure by providing clean water, sanitation and waste removal services.

All people in South Africa protected and feel safe:
- Facilitate the development of safer communities through better planning and enforcement of municipal by laws.
- Direct the traffic control function towards policing high risk violations-rather than revenue collection
- Metro police services should contribute by:
- Increasing police personnel
- Improving collaboration with SAPS
- Ensuring rapid response to reported crimes

Decent employment through inclusive economic growth:
- Create an enabling environment for investment by streamlining planning application processes.
- Ensure proper maintenance and rehabilitation of essential services infrastructure.

- Ensure proper implementation of the EPWP at municipal level
- Design service delivery processes to be labour intensive
- Improve procurement systems to eliminate corruption and ensure value for money

- Utilize community structures to provide services

A skilled and capable workforce to support inclusive growth:
- Develop and extend intern and work experience programmes in municipalities.
- Link municipal procurement to skills development initiatives

An efficient, competitive and responsive economic infrastructure network:
- Ring-fence water, electricity and sanitation functions so as to facilitate cost-reflecting pricing of these services
- Ensure urban spatial plans provide for commuter rail corridors, as well as other modes of public transport
- Maintain and expand water purification works and wastewater treatment works in line with growing demand
- Cities to prepare to receive the devolved public transport function
- Improve maintenance of municipal road networks.

Vibrant, equitable and sustainable rural communities and food security:
- Facilitate the development of local markets for agricultural produce
- Improve transport links with urban centres so as to ensure better economic integration
- Promote home production to enhance food security
- Ensure effective spending of grants for funding extension of access to basic services.

Sustainable human settlements and improved quality of household life:
- Cities must prepare to be accredited for the housing function.
- Develop spatial plans to ensure new housing developments are in line with national policy on integrated human settlements
- Participate in the identification of suitable land for social housing.
- Ensure capital budgets are appropriately prioritized to maintain existing services and extend services.

A response and, accountable, effective and efficient local government system:
- Adopt IDP planning processes appropriate to the capacity and sophistication of the municipality
- Implement the community work programme
- Ensure ward committees are representative and fully involved in community consultation processes around the IDP, budget and other strategic service delivery issues.
- Improve municipal financial and administrative capacity by implementing competency norms and standards and acting against incompetence and corruption.

Protection and enhancement of environmental assets and natural resources:

- Develop and implement water management plans to reduce water losses.
- Ensure effective maintenance and rehabilitation of infrastructure
- Run water and electricity saving awareness campaigns
- Ensure proper management of municipal commonage and urban open spaces
- Ensure development does not take place on wetlands.

A better South Africa, a better and safer Africa and world

- Role of Local Government is fairly limited in this area. Must concentrate on:
- Ensuring basic infrastructure is in place and properly maintained.
- Creating an enabling environment for investment.

A development-orientated public service and inclusive citizenship

- Continue to develop performance monitoring and management systems.
- Comply with legal financial reporting requirements
- Review municipal expenditures to eliminate wastage
- Ensure councils behave in ways to restore community trust in Local Government.

a. The following budget assumptions have a major influence on the annual budget:

- It will take some time for the economic upturn to flow through to increased municipal revenues and better cash flows.
- The increased high cost to move waste from the refuse transfer stations, to the regional refuse site.
- The excessive increases in the tariffs of bulk electricity purchases in the next three budget years, are putting pressure on the Council's Final operating expenditure budget.
- The increases in property rates and other tariffs are likely to be counter-productive, resulting in higher levels of non-payment and increased bad debts.
- VAT increase from 14% to 15% of which most of our citizens are not happy with.

Overview of Budget funding

Medium term outlook: operating revenue

The following table is a breakdown of the operating revenue and operating expenditure 2020/2021:

Revenue - Grants	Amount 'R	Own revenue	Amount 'R
Equitable Share	173 757 000.00	Property rates	95 705 000.00
Financial Management Grant	1 800 000.00	Electricity revenue	82 235 000.00
Extended Public Work Programme	2 940 000.00	Refuse revenue	9 633 000.00
Provincialisation Of Libraries	905 000.00	Licences and permits	3 620 000.00
Community Library	911 000.00	Other	316 000.00
Integrated National Electrification Programme.	10 080 000.00		
TOTAL	**190 393 000.00**	**TOTAL**	**191 509 000.00**

Council approved budget is mainly funded by government grants which amounts to R190 393 000,00 & own revenue from service charges of resulting to a total budget of R191 509 000.00. This table exclude the MIG capital expenditure of R30 713 000

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from the provision of goods and services such as electricity, and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges such as building plan fees, licenses and permits etc.

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a **90** per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirement;
- The Property Rates Policy in terms of the Municipal Property Rates Act,2004 (Act 6 of 2004) (MPRA), and
- The ability to extend new services and obtain cost recovery levels.

- The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2020/2021 MTREF on the different revenue categories are:

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue &			Mapping
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Code
Revenue By Source												
Property rates	2	–	64 540	72 232	75 541	91 149	91 149	91 149	95 705	100 108	104 713	
Service charges - electricity revenue	2	–	60 006	42 228	75 168	71 808	71 808	71 808	82 235	86 018	89 974	
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–	
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	
Service charges - refuse revenue	2	–	7 961	5 697	9 200	9 174	9 174	9 174	9 633	10 076	10 539	
Rental of facilities and equipment		–	1 164	794	864	1 484	1 484	1 484	1 582	1 655	1 731	0800
Interest earned - external investments		–	730	460	1 055	1 055	1 055	1 055	1 110	1 161	1 214	0900
Interest earned - outstanding debtors		–	1 751	838	–	–	–	–	100	105	109	1000
Dividends received		–	–	–	–	–	–	–	–	–	–	1100
Fines, penalties and forfeits		–	889	37	4 000	2 500	2 500	2 500	750	785	821	1200
Licences and permits		–	58	52	4 000	2 000	2 000	2 000	3 620	3 787	3 961	1300
Agency services		–	2 444	1 590	–	–	–	–	–	–	–	1400
Transfers and subsidies		–	169 016	136 583	188 784	193 596	193 596	193 596	190 758	199 533	208 711	1500
Other revenue	2	–	465	229	210	330	330	330	316	258	269	
Gains on disposal of PPE		–	–	–	300	–	–	–	–	–	–	1700
Total Revenue (excluding capital transfers and contributions)		–	**309 025**	**260 741**	**359 122**	**373 097**	**373 097**	**373 097**	**385 809**	**403 483**	**422 043**	
Expenditure By Type												
Employee related costs	2	–	134 149	90 379	144 773	138 899	138 899	138 899	147 988	154 795	161 916	
Remuneration of councillors		–	16 721	11 010	17 997	17 997	17 997	17 997	19 149	20 030	20 951	2100
Debt impairment	3	–	5 864	15 659	6 000	2 000	2 000	2 000	–	–	–	2200
Depreciation & asset impairment	2	–	37 730	20 334	46 000	46 000	46 000	46 000	44 588	46 639	48 784	
Finance charges		–	11 075	8 642	–	–	–	–	–	–	–	2400
Bulk purchases	2	–	73 078	53 680	74 980	79 980	79 980	79 980	77 467	81 030	84 757	
Other materials	8	–	6 889	2 431	4 367	3 502	3 502	3 437	9 702	10 148	10 615	2600
Contracted services		–	67 148	47 301	61 094	59 765	59 765	59 765	50 256	52 568	54 986	
Transfers and subsidies		–	1 563	7 086	700	6 480	6 480	6 480	772	807	844	
Other expenditure	4, 5	–	28 791	21 108	43 851	33 412	33 412	33 412	42 373	44 322	46 361	
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	3000
Total Expenditure		–	**383 007**	**277 629**	**399 762**	**388 034**	**388 034**	**387 969**	**392 294**	**410 339**	**429 215**	

Surplus/(Deficit)		–	(73 982)	(16 888)	(40 640)	(14 937)	(14 937)	(14 872)	(6 485)	(6 856)	(7 172)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	36 335	22 024	30 900	30 900	30 900	30 900	30 713	32 126	33 604	3300
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–	
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	28000
Surplus/(Deficit) after capital transfers & contributions		–	(37 647)	5 136	(9 740)	15 963	15 963	16 028	24 228	25 270	26 432	
Taxation		–	–	–	–	–	–	–	–	–	–	3700
Surplus/(Deficit) after taxation		–	(37 647)	5 136	(9 740)	15 963	15 963	16 028	24 228	25 270	26 432	
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	3900
Surplus/(Deficit) attributable to municipality		–	(37 647)	5 136	(9 740)	15 963	15 963	16 028	24 228	25 270	26 432	
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–	4100
Surplus/(Deficit) for the year		–	(37 647)	5 136	(9 740)	15 963	15 963	16 028	24 228	25 270	26 432	

Description	Audited Outcome - R	Budget Year 2020/21	Comments
Revenue by Source			
Property rates	72 323 000.00	95 705 000.00	The increase in due: • To phasing in of valuation roll that was implemented in 01 July 2019 • To annual increase in tariff as guided by the National Treasury.
Service charges - electricity revenue	42 228 000.00	82 235 000.00	The increase is due to the new metres that has been and continuous meter auditing.
Service charges - refuse revenue	5 697 000.00	9 633 000.00	The increase in due: • To annual increase in tariff as guided by the National Treasury. • To the new accounts that have been opened.
Rental of facilities and equipment	794 000.00	1 582 000.00	The increase in due annual rental increase as per the rental agreements.
Interest earned - external investments	460 000.00	1 110 000.00	The increase in due to the anticipation that money will stay for longer periods in the bank accounts which will yield more interest.
Fines, penalties and forfeits	37 000.00	750 000.00	The increase in due to the anticipation that there would be more recoveries made through the mobile van.
Licences and permits	52 000.00	3 620 000.00	The increase is a result of the drive the municipality will do in trying to market the centre.
Transfers and subsidies	136 583 000.00	190 758 000.00	This are grants as per the Division of Revenue Act.
Other revenue	229 000.00	316 000.00	The increase in due to the new community halls completed that will be hired out to the community.

Expenditure by Type			
Employee related costs	90 379 000.00	147 988 000.00	The increase in due to the annual salary increases as determined by the bargaining council.
Remuneration of councillors	11 010 000.00	19 149 000.00	The increase in due to the increment for councillors which is implemented during there after the ministerial determination.
Depreciation & asset impairment	20 334 000.00	44 588 000.00	The increase in due to the projects that have been completed towards the financial year end.
Finance charges	3,985,815.00	-	The amount has been moved because there is no finance lease.
Bulk purchases	53 680 000.00	77 467 000.00	The increase is influenced by the tariff increase granted to Eskom by NERSA.
Other materials	2 431 000.00	9 702 000.00	The increase is triggered by the maintenance plans which will consume more items and new facility recently completed which will also need cleaning material.
Contracted services	47 301 000.00	50 256 000.00	The reduction is a result of the Municipality in trying to enforce the financial recovery plan which is in line with MFMA circular 82.
Other expenditure	21 108 000.00	42 373 000.00	The reduction is a result of the Municipality in trying to enforce the financial recovery plan which is in line with MFMA circular 82.

KZN266 Ulundi Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	14 134	(1 119 732)	61 155	73 128	104 625	107 495	107 495	4 477	12 299	20 480
Cash + investments at the yr end less applications - R'000	18(1)b	2	(31 043)	(69 116)	(49 391)	(150 759)	(32 588)	(32 496)	(54 848)	(58 166)	(60 851)	(63 661)
Cash year end/monthly employee/supplier payments	18(1)b	3	–	(41.7)	3.1	2.7	4.0	4.1	4.1	0.2	0.4	0.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	(37 220)	7 041	(8 884)	17 019	17 019	17 019	24 228	25 343	26 509
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(14.1%)	25.3%	1.6%	(6.0%)	(6.0%)	3.0%	(1.4%)	(1.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	99.1%	99.3%	90.1%	85.0%	85.1%	85.1%	85.5%	85.5%	85.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	4.4%	12.9%	3.8%	1.2%	1.2%	1.2%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	119.3%	74.8%	243.3%	75.6%	0.0%	32.7%	(8.1%)	4.6%	4.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	(46.7%)	0.0%	0.1%	0.0%	0.0%	0.3%	0.3%	0.3%	0.3%
Asset renewal % of capital budget	20(1)(vi)	14	67.7%	99.7%	14.8%	8.1%	28.1%	28.1%	0.0%	3.8%	3.8%	3.8%

Attached is the calculation of Property rates

ULUNDI MUNICIPALITY DRAFT RATES BUDGET INPUTS

NUMBER	*CATERGORY*	*MARKET VALUE*	*TARIFF*	*BILLING*	*CATERGORY*	*MARKET VALUE*	*TARIFF*	*BILLING*
1	**AGR**	837 660 000.00	0.00418	3 501 418.80	**AGR**	844 030 000.00	0.00438	3 700 919.62
2	**SOP**	1,578,995,000.00	0.03337	52,691,063.15	**SOP**	1 655 325 000.00	0.03501	57 944 866.82
3	**RES (rebates exclusive)**	829 565 000.00	0.01668	13 837 144.20	**RES (rebates inclusive)**	1 046 466 000.00	0.01668	17 455 052.88
4	**PSI**	11 913 000.00	0.03337	397 536.81	**PSI**	11 913 000.00	0.03501	417 016.11
5	**SPL**	103 985 000.00	0.01668	1 734 469.80	**SPL**	103 985 000.00	0.01750	1 819 458.82
6	**VL**	61 539 000.00	0.03337	2 053 556.43	**VL**	61 539 000.00	0.03501	2 154 180.70
6	**BUS**	710,920,000.00	0.03337	23,723,400.40	**BUS**	681 730 000.00	0.03501	23 864 047.27
7	**MUN**	615 824 000.00	0.03337	20 550 046.88	**MUN**	509 824 000.00	0.03501	17 846 455.40
	total billing (rebates inclusive)	**4 967 302 000.00**		**122 106 545.15**	**total billing (rebates inclusive)**	**4 903 142 000.00**		**125 853 101.49**
	less rebates			**-24 565 492.37**	**less rebates**	**-163 710 000.00**		**-2 864 486.26**
	Total Rates			**97 541 052.78**	**Total Rates**			**104 725 143.72**

Expenditure on allocations and grant programmes

Programme	Funding	Allocations
Sports fields	MIG	R17,387,766.00
Community halls	**MIG**	**R13,325,234.00**
TOTAL CAPITAL EXPENDITURE		**R30 713 000.00**

The capital projects for 2020/2021 is funded through national allocations as gazetted in the DORA issued during February 2020

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

ALLOCATIONS MADE BY THE MUNICIPALITY

- No allocation will be transferred by the municipality for the 2020/2021 financial year.

EMPLOYEE RELATED COSTS

- Employees related costs as per supporting budget table SA22 consider guideline of 4.5% on Section 56 & 57 Managers and 6.25% on other employees as per MFMA circular No. 99
- Employee's costs are estimated at 6.25 % as per guideline issued by South African Local Bargaining Council

MONTHLY TARGETS FOR REVENUE AND CASHFLOW

KZN266 Ulundi - Table A7 Budgeted Cash Flows

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	64 942	72 232	62 794	66 794	54 689	54 689	86 135	90 097	94 242
Service charges		–	67 951	49 594	84 368	80 982	91 868	91 868	73 494	76 875	80 411
Other revenue		–	5 512	2 903	5 830	4 770	6 218	6 218	6 268	6 556	6 858
Government - operating	1	–	150 739	123 479	187 631	202 551	252 458	252 458	190 758	199 533	208 711
Government - capital	1	–	54 335	35 214	48 900	48 900	10 080	10 080	30 713	32 126	33 604
Interest		–	2 309	1 298	1 055	1 055	1 210	1 210	1 110	1 161	1 214
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		–	(326 775)	(225 943)	(347 062)	(333 554)	(346 934)	(346 934)	(361 934)	(362 893)	(379 586)
Finance charges		–	(11 075)	(8 658)	–	–	–	–	–	–	–
Transfers and Grants	1	–	–	(6 639)	–	(4 780)	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	7 937	43 481	43 516	66 719	69 588	69 588	26 544	43 455	45 454
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	9 500	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		14 134	(1 127 669)	17 675	29 612	37 907	37 907	37 907	(34 067)	(35 634)	(37 273)
NET CASH FROM/(USED) INVESTING ACTIVITIES		14 134	(1 127 669)	17 675	29 612	37 907	37 907	37 907	(24 567)	(35 634)	(37 273)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–		–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–		–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		14 134	(1 119 732)	61 155	73 128	104 625	107 495	107 495	1 977	7 821	8 181
Cash/cash equivalents at the year begin:	2	–	–	–	–	–	–	–	2 500	4 477	12 299
Cash/cash equivalents at the year end:	2	14 134	(1 119 732)	61 155	73 128	104 625	107 495	107 495	4 477	12 299	20 480

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total payments	14 134	(1 465 519)	(223 564)	(317 450)	(300 427)	(309 027)	(309 027)	(396 000)	(398 526)	(416 859)
	14 134	(1 119 732)	61 155	73 128	104 625	107 495	107 495	1 977	7 821	8 181
Borrowings & investments & c.deposits	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
	14 134	(1 119 732)	61 155	73 128	104 625	107 495	107 495	1 977	7 821	8 181
	–	–	–	–	–	–	–	–	(0)	0

Service charges were projected at a collection rate of 90% for refuse, 80% on rates and 80% on electricity for year 2020/21.

Regarding the collection rate for the refuse removal, the municipality has amended its policy on refuse whereby accounts will be no longer be opened for tenants but instead landlords will be billed directly.

Employees related costs increased by 6.25% in terms of the latest budget circular 2020/21

Monthly targets for revenue, expenditure and cash flow

KZN266 Ulundi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Receipts By Source															
Property rates	7 178	7 178	7 178	7 178	7 178	7 178	7 178	7 178	7 178	7 178	7 178	7 178	1		
Service charges - electricity revenue	5 482	5 482	5 482	5 482	5 482	5 482	5 482	5 482	5 482	5 482	5 482	5 482	86 135	90 097	94 242
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	65 788	68 814	71 980
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	642	642	642	642	642	642	642	642	642	642	642	642	–	–	–
Rental of facilities and equipment	132	132	132	132	132	132	132	132	132	132	132	132	7 706	8 061	8 431
Interest earned - external investments	92	92	92	92	92	92	92	92	92	92	92	92	1 582	1 655	1 731
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	1 110	1 161	1 214
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	63	63	63	63	63	63	63	63	63	63	63	63	–	–	–
Licences and permits	302	302	302	302	302	302	302	302	302	302	302	302	750	785	821
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	3 620	3 787	3 961
Transfer receipts - operational	15 897	15 897	15 897	15 897	15 897	15 897	15 897	15 897	15 897	15 897	15 897	15 897	–	–	–
Other revenue	26	26	26	26	26	26	26	26	26	26	26	26	190 758	199 533	208 711
Cash Receipts by Source	**29 814**	**29 814**	**29 814**	**29 814**	**29 814**	**29 814**	**29 814**	**29 814**	**29 814**	**29 814**	**29 814**	**29 814**	316	331	346
Other Cash Flows by Source													**357 765**	**374 222**	**391 436**
Transfer receipts - capital	2 559	2 559	2 559	2 559	2 559	2 559	2 559	2 559	2 559	2 559	2 559	2 559	30 713	32 126	33 604
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, 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 receivable	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	9 500	9 500	–	–
Total Cash Receipts by Source	**32 373**	**32 373**	**32 373**	**32 373**	**32 373**	**32 373**	**32 373**	**32 373**	**32 373**	**32 373**	**32 373**	**41 873**	**397 978**	**406 348**	**425 040**

Cash Payments by Type															
Employee related costs	12 332	12 332	12 332	12 332	12 332	12 332	12 332	12 332	12 332	12 332	12 332	12 332	147 988	154 795	161 916
Remuneration of councillors	1 596	1 596	1 596	1 596	1 596	1 596	1 596	1 596	1 596	1 596	1 596	1 596	19 149	20 030	20 951
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	6	6	6	6	6	6	6	6	6	6	6	6	67	70	73
Bulk purchases - Water & Sewer	6 450	6 450	6 450	6 450	6 450	6 450	6 450	6 450	6 450	6 450	6 450	6 450	77 400	80 960	84 685
Other materials	808	808	808	808	808	808	808	808	808	808	808	808	9 702	10 148	10 615
Contracted services	4 188	4 188	4 188	4 188	4 188	4 188	4 188	4 188	4 188	4 188	4 188	4 188	50 256	52 568	54 986
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	18 531	57 373	44 322	46 361
Cash Payments by Type	**28 911**	**28 911**	**28 911**	**28 911**	**28 911**	**28 911**	**28 911**	**28 911**	**28 911**	**28 911**	**28 911**	**43 911**	**361 934**	**362 893**	**379 586**
Other Cash Flows/Payments by Type															
Capital assets	2 839	2 839	2 839	2 839	2 839	2 839	2 839	2 839	2 839	2 839	2 839	2 839	34 067	35 634	37 273
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**31 750**	**31 750**	**31 750**	**31 750**	**31 750**	**31 750**	**31 750**	**31 750**	**31 750**	**31 750**	**31 750**	**46 750**	**396 000**	**398 526**	**416 859**
NET INCREASE/(DECREASE) IN CASH HELD	**623**	**623**	**623**	**623**	**623**	**623**	**623**	**623**	**623**	**623**	**623**	**(4 877)**	**1 977**	**7 821**	**8 181**
Cash/cash equivalents at the month/year begin:	2 500	3 123	3 746	4 369	4 992	5 616	6 239	6 862	7 485	8 108	8 731	9 354	2 500	4 477	12 299
Cash/cash equivalents at the month/year end:	3 123	3 746	4 369	4 992	5 616	6 239	6 862	7 485	8 108	8 731	9 354	4 477	4 477	12 299	20 480

References

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

ANNUAL BUDGET AND SERVICE AGREEMENTS - MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISM

- This municipality has no entities.

Contract having future budgets implications

A municipality may enter into a contract which will impose financial obligations on the municipality beyond a financial year, but if the contract will impose financial obligations on the municipality beyond the three years covered in the annual budget for that financial year. It must comply with MFMA Sec 33. Ulundi municipality does not have contracts having future budgetary implications.

CAPITAL EXPENDITURE DETAILS

The following table shows the capital projects for 2020/2021 financial year:

Ulundi Budget Inputs 2020/2021	
VOTE	**2020-2021**
Upgrading of Rural Sports fields	R4,475,914.90
Upgrading of Rural Community halls	R1,300,000.00
Upgrading of Rural Community halls	R1,300,000.00
Upgrading of Rural Community halls	R1,300,000.00
Upgrading of Rural Sport fields	R3,810,961.60
Upgrading of Rural Community halls	R1,300,000.00
Upgrading of Rural Sports fields	R4,556,419.00
Upgrading of Rural Community Halls	R1,300,000.00
Upgrading of Rural Sports fields	R3,051,273.00
Upgrading of Unit D Road	R2,262,000.00
Upgrading of Rural Community Halls	R1,300,000.00
Upgrading of Rural Sports fields	R4,756,431.50
	30,713,000.00

Capital projects are 100% funded by National allocations (grants) for the year 2020/2021

LEGISLATION COMPLIANCE STATUS

The Municipal Finance Management Act, 2003 (Act No. 56 of 2003) became effective on 1 July 2004. Elements of the act have been phased in according to capacity of each municipality – high, medium and low. The Act has introduced significant changes to the financial management of local government. One of the main changes in budget preparation is that the single year, line item budgeting – which was a common feature of the previous practices – has been replaced by multi-year budgeting at a more strategic level.

The MFMA aims to modernize budget and financial practices at all spheres of government, thereby facilitating effective service delivery. The general public plays an important role in ensuring a budget is set to reflect targeted service delivery. For example, during the budget preparation process, Section 21 of the MFMA requires communities and residents within the municipal jurisdiction to be part of the Budget and Integrated Development Planning (IDP) processes.

Communities can also monitor the performance of the approved budget through regular reporting of the Service Delivery & Budget Implementation Plan (SDBIP) and the performance contracts of senior manager. These are prepared at the same time as the budget, thus ensuring alignment at the start of the financial year.

Some of the key budget reforms encapsulated within the Local Government: MFMA, that KZN 266 has applied, are:

- Forward looking, multi-year budgets with strategic focus;
- Clear links between budget allocations and agreed policies;
- Improved integration of budget and planning processes;
- New budget process timetable with earlier adoption of budgets by council and earlier audits of Annual Financial Statements;
- Improved in-year reporting according to vote/function;
- Improved financial management information;
- Service Delivery and Budget Implementation Plans (SDBIP) developed and approved with budgets;
- New accounting norms and standards;
- Improvements to procurement and Supply Chain Management policies and processes;
- Focus on performance measurement,

The MFMA implementation is monitored through regular reporting including:

- Quarterly reviews of LG: MFMA implementation plans and 12 urgent implementation priorities checklist;
- Monthly returns to National Treasury and monthly reports to Mayor and Council, as required by Section 71;
- Publication of information on the municipality's website (www.ulundi.gov.za) and
- Mid-year budget and performance assessment as required by Section 72.

The Budget and Medium-Term Revenue and Expenditure Framework (MTREF) was prepared taking cognizance of the contents of the Municipal budget and reporting regulations, Local Government: Municipal Finance Management Act No 56 of 2003, Circular No. 89 and the MFMA Budget Formats Guide received from National Treasury.

The objective of the regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities and municipal entities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters as required by the Act.

OTHER LEGISLATION

The other important pieces of legislation when considering the budget processes are:

The Division of Revenue Bill 2020 and the Municipal Systems Act (Act no. 32 of 2000), together with the Municipal Systems Amendment Act (Act No. 44 of 2003)

Division of Revenue Bill 2020

This Bill issued in February 2020, provides the three-year allocations from national government to local government. It sets out all the reporting requirements and conditions relating to the grants. Alongside this Provincial Departments allocate funding to local government by means of a provincial gazette.

These allocations are used when preparing the three-year budget in order to comply with Section 18 of the MFMA (relating to reasonably anticipated revenues to be collected). Additional allocations – both nationally and provincially – are sometimes made to municipalities. However, these are not included in the original budget as the allocations are not certain. When confirmed they will be included in an adjustments budget in accordance with Section 28 of the MFMA.

The Municipal Systems Act (Act no. 32 of 2000) and the Municipal Systems Amendment Act (Act No. 44 of 2003)

These acts form the basis of the links between the budget and the Integrated Development Plan (IDP). In particular, the aspects that have been considered in preparing the budget are:

- Community participation (Chapters 4 & 5);
- Performance management (Chapter 6) providing also the basis for measurable performance objectives in the Service
- Delivery and Budget Implementation Plan (SDBIP); and Tariff Policy (Chapter 8).

Municipal manager's quality certificate

UMASIPALA WASOLUNDI

" The City of Heritage "

ULUNDI MUNICIPALITY

Public notice no. 14/2019/2020

Draft budget for 2020/2021 financial year:

Notice is hereby given in terms of Section 18 of the Local Government Municipal Systems Act, 32 of 2000, read together with Section 22 of the Local Government Municipal Finance Management Act, 56 of 2003, that the Ulundi Municipality has finalised the Draft Capital and Operating Budget commencing in the 2020/2021 financial year.

The documents can be viewed from the following venues:

Venue	Time
Municipal offices	08:00 – 16:00
Customer care	08:00 – 16:00
Library	08:00 – 16:00
Ward councillors	08:00 – 16:00
Tribal courts	08:00 – 16:00

ISAZISO SOMPHAKATHI

Umphakathi uyamenya ukuba ubeke imibono yawo kusomqulu woHlahlozimali ngokulawula kwesigaba 18 somthetho olawulwa ngenqubo yohulumeni base khaya no 32 ka 2000 nesigaba 22 womthetho olawula ukuphathwa kwezimali zikaMasipala unombolo 56 ka 2003.

Ongathanda ukwenza iziphakamiso angabheka usomqulu obekwe kulezi zindawo ezilandelayo:

Indawo	Isikhathi
Emahhovisi oMkhandlu	08:00 – 16:00
Customer care	08:00 – 16:00
Umtapo wolwazi	08:00 – 16:00
Ikhansela leWadi	08:00 – 16:00
Ezinkantolo zaMakhosi	08:00 – 16:00

NG ZULU

MUNICIPAL MANAGER

Notice Date: 26 March 2020

UMASIPALA WASOLUNDI
Private Bag X17
Ulundi
3838

" The City of Heritage "

ULUNDI MUNICIPALITY
Tel: 035 - 8745100
Fax: 035 – 8745174

Website: http://www.ulundi.local.gov.za

Certification that the Draft Budget for 2020/21 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)

I, Nkosenye G. Zulu, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted draft budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted draft budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- a draft budget approved by council.

Print Name: Mr Nkosenye G Zulu

Municipal manager of Ulundi Local Municipality KZN 266

Signature:

Date : 25 March 2020

UMASIPALA WASOLUNDI

Private Bag X17
Ulundi
3838

" The City of Heritage "

ULUNDI MUNICIPALITY

Tel: 035 - 8745100
Fax: 035 – 8745174
E-mail: tmagwaza@ulundi.gov.za

I, Nkosenye G. Zulu, Municipal Manager of Ulundi Municipal, hereby certify that

□ The monthly budget statement

□ Quarterly report on the implementation of the budget and financial state affairs of the municipality

□ The Draft budget of Ulundi Local Municipality (KZN266) for 2020/2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Nkosenye Godfrey Zulu

Municipal Manager of Ulundi Municipality (KZN266)

Signature:-