

KZN281 Mfolozi - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Financial Performance										
Property rates	5 230	6 012	6 490	5 502	5 502	5 502	5 502	5 805	6 124	6 189
Service charges	240	264	279	313	313	313	313	320	331	352
Investment revenue	623	996	1 560	463	463	463	463	700	538	1 289
Transfers recognised - operational	46 496	63 719	84 975	98 402	98 403	98 402	98 402	132 714	111 352	118 793
Other own revenue	1 050	2 588	11 634	26 937	9 937	9 937	9 937	3 413	14 882	4 256
Total Revenue (excluding capital transfers and contributions)	53 639	73 580	104 938	131 618	114 618	114 618	114 618	142 951	133 227	130 878
Employee costs	17 511	21 555	23 467	31 596	29 461	29 461	29 461	38 188	44 581	46 671
Remuneration of councillors	6 499	7 298	7 919	7 772	7 839	7 839	7 839	8 890	9 859	10 401
Depreciation & asset impairment	3 413	5 742	4 632	1 750	1 750	1 750	1 750	2 270	2 000	1 850
Finance charges	66	177	310	-	-	-	-	-	-	-
Materials and bulk purchases	3 072	2 471	-	-	-	-	-	-	-	-
Transfers and grants	-	4 312	5 810	450	675	675	675	510	510	510
Other expenditure	20 977	30 301	54 328	60 175	62 018	62 018	62 018	63 093	62 777	63 046
Total Expenditure	51 538	71 855	96 466	101 743	101 743	101 743	101 743	112 952	119 727	122 478
Surplus/(Deficit)	2 101	1 724	8 472	29 875	12 875	12 875	12 875	30 000	13 500	8 400
Transfers recognised - capital	9 559	25 140	37 617	33 382	39 537	39 537	39 537	32 049	36 773	39 122
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	11 660	26 864	46 088	63 257	52 412	52 412	52 412	62 049	50 273	47 522
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 660	26 864	46 088	63 257	52 412	52 412	52 412	62 049	50 273	47 522

KZN281 Mfolozi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Governance and administration		53 119	73 099	104 248	131 618	120 463	120 463	141 501	131 657	128 678
Executive and council		15 000	15 500	15 600	930	930	930	35 685	26 359	11 601
Budget and treasury office		38 119	57 599	88 648	130 688	119 533	119 533	105 816	105 298	117 077
Corporate services		-	-	-	-	-	-	-	-	-
Community and public safety		520	480	690	33 382	39 537	39 537	1 450	1 570	2 200
Community and social services		-	-	-	33 382	39 537	39 537	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		520	480	690	-	-	-	1 450	1 570	2 200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 559	25 140	37 616	-	-	-	32 049	36 773	39 122
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9 559	25 140	37 616	-	-	-	32 049	36 773	39 122
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	63 198	98 720	142 554	165 000	160 000	160 000	175 000	170 000	170 000

Expenditure - Standard										
Governance and administration		33 522	43 114	61 048	64 154	64 181	64 181	99 647	105 272	105 246
Executive and council		-	-	-	-	26 620	26 620	36 085	14 943	16 001
Budget and treasury office		24 515	28 742	43 338	45 360	18 781	18 781	56 082	82 369	80 680
Corporate services		9 007	14 372	17 710	18 794	18 780	18 780	7 480	7 960	8 565
Community and public safety		9 008	14 371	17 709	18 794	18 781	18 781	6 389	6 540	8 546
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 008	14 371	17 709	18 794	18 781	18 781	6 389	6 540	8 546
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 008	14 371	17 709	18 794	24 626	24 626	6 915	7 915	8 686
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		9 008	14 371	17 709	18 794	24 626	24 626	6 915	7 915	8 686
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	51 538	71 856	96 466	101 743	107 588	107 588	112 951	119 727	122 478
Surplus/(Deficit) for the year		11 660	26 864	46 088	63 257	52 412	52 412	62 049	50 273	47 522

References

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

check oprev balance	-	-121	-1 054	200	5 845 000	5 844 977	-372	-154	-250
check opexp balance	-	573	-400	61	5 845 351	5 845 351	-672	124	-1

Economic and environmental services	9 559	25 140	37 616	-	-	-	32 049	36 773	39 122
Planning and development	-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>									
<i>Town Planning/Building</i>									
<i>Licensing & Regulation</i>									
Road transport	-	-	-	-	-	-	-	-	-
<i>Roads</i>									
<i>Public Buses</i>									
<i>Parking Garages</i>									
<i>Vehicle Licensing and Testing</i>									
<i>Other</i>	-	-	-	-	-	-	-	-	-
Environmental protection	9 559	25 140	37 616	-	-	-	32 049	36 773	39 122
<i>Pollution Control</i>									
<i>Biodiversity & Landscape</i>									
<i>Other</i>	9 559	25 140	37 616				32 049	36 773	39 122
Trading services	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
<i>Electricity Distribution</i>									
<i>Electricity Generation</i>									
Water	-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>									
<i>Water Storage</i>									
Waste water management	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>									
<i>Storm Water Management</i>									
<i>Public Toilets</i>									
Waste management	-	-	-	-	-	-	-	-	-
<i>Solid Waste</i>									
Other	-	-	-	-	-	-	-	-	-
Air Transport									
Abattoirs									
Tourism									
Forestry									
Markets									
Total Revenue - Standard	63 198	98 720	142 554	165 000	160 000	160 000	175 000	170 000	170 000

Road transport		9 008	14 371	17 709	18 794	24 626	24 626	6 915	7 915	8 686
<i>Roads</i>										
<i>Public Buses</i>										
<i>Parking Garages</i>										
<i>Vehicle Licensing and Testing</i>										
<i>Other</i>		9 008	14 371	17 709	18 794	24 626	24 626	6 915	7 915	8 686
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>										
<i>Biodiversity & Landscape</i>										
<i>Other</i>										
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
<i>Electricity Distribution</i>										
<i>Electricity Generation</i>										
Water		-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>										
<i>Water Storage</i>										
Waste water management		-	-	-	-	-	-	-	-	-
<i>Sewerage</i>										
<i>Storm Water Management</i>										
<i>Public Toilets</i>										
Waste management		-	-	-	-	-	-	-	-	-
<i>Solid Waste</i>										
Other		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Expenditure - Standard	3	51 538	71 856	96 466	101 743	107 588	107 588	112 951	119 727	122 478
Surplus/(Deficit) for the year		11 660	26 864	46 088	63 257	52 412	52 412	62 049	50 273	47 522

References

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

check oprev balance	-	-121	-1 054	200	5 845 000	5 844 977	-372	-154	-250
check opexp balance	-	573	-400	61	5 845 351	5 845 351	-672	124	-1

KZN281 Mfolozi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		15 000	15 500	15 600	930	930	930	35 685	26 359	11 601
Vote 2 - FINANCIAL SERVICES		38 119	57 599	88 648	130 688	119 533	119 533	105 816	105 298	117 077
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		20	480	690	-	-	-	1 450	1 570	2 200
Vote 5 - TECHNICAL SERVICES		9 559	25 140	37 616	33 382	39 537	39 537	32 049	36 773	39 122
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 Revenue by Vote	2	62 698	98 720	142 554	165 000	160 000	160 000	175 000	170 000	170 000

Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		15 507	14 371	25 628	26 566	26 620	26 620	36 085	14 943	16 001
Vote 2 - FINANCIAL SERVICES		9 008	14 371	17 709	18 794	18 781	18 781	56 082	82 369	80 680
Vote 3 - CORPORATE SERVICES		9 008	14 371	17 709	18 794	18 780	18 780	7 480	7 960	8 565
Vote 4 - COMMUNITY SERVICES		9 008	14 371	17 709	18 794	18 780	18 780	6 389	6 540	8 546
Vote 5 - TECHNICAL SERVICES		9 008	14 371	17 709	18 794	24 627	24 627	6 915	7 915	8 686
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 Expenditure by Vote	2	51 538	71 855	96 466	101 743	107 588	107 588	112 951	119 727	122 478
Surplus/(Deficit) for the year	2	11 160	26 864	46 088	63 257	52 412	52 412	62 049	50 273	47 522

References

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

check Surplus/(Deficit) for the year

- - - - -

KZN281 Mfolozi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		15 000	15 500	15 600	930	930	930	35 685	26 359	11 601
1.1 - EXECUTIVE		15 000	15 500	15 600	930	930	930	17 843	16 500	1 200
1.2 - COUNCIL								17 842	9 859	10 401
Vote 2 - FINANCIAL SERVICES		38 119	57 599	88 648	130 688	119 533	119 533	105 816	105 298	117 077
2.1 - FINANCE		38 119	57 599	88 648	130 688	119 533	119 533	105 816	105 298	117 077
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
3.1 - HUMAN RESOURCES										
3.2 - COMMITTEE AND ADMINISTRATION										
Vote 4 - COMMUNITY SERVICES		20	480	690	-	-	-	1 450	1 570	2 200
4.1 - OFFICE OF THE DIRECTOR AND ADMINISTRATION										
4.2 - WASTE MANAGEMENT		20	30	40				950	1 000	1 200
4.3 - DISASTER MANAGEMENT										
4.4 - LICENSING AND TRAFFIC MANAGEMENT		-	450	650				500	570	1 000

Vote 15 - [NAME OF VOTE 15]									
15.1 - [Name of sub-vote]									
		-	-	-	-	-	-	-	-
Total Revenue by Vote	2	62 698	98 720	142 554	165 000	160 000	160 000	175 000	170 000
Expenditure by Vote	1								
Vote 1 - EXECUTIVE AND COUNCIL		15 507	14 371	25 628	26 566	26 620	26 620	36 085	14 943
1.1 - EXECUTIVE		9 008	7 073	17 709	18 794	18 781	18 781	22 622	2 300
1.2 - COUNCIL		6 499	7 298	7 919	7 772	7 839	7 839	13 463	12 643
Vote 2 - FINANCIAL SERVICES		9 008	14 371	17 709	18 794	18 781	18 781	56 082	82 369
2.1 - FINANCE		9 008	14 371	17 709	18 794	18 781	18 781	56 082	82 369

Vote 3 - CORPORATE SERVICES	9 008	14 371	17 709	18 794	18 780	18 780	7 480	7 960	8 565
3.1 - HUMAN RESOURCES	4 504	7 186	8 855	9 397	9 390	9 390	5 250	5 500	6 005
3.2 - COMMITTEE AND ADMINISTRATION	4 504	7 186	8 855	9 397	9 390	9 390	2 230	2 460	2 560
Vote 4 - COMMUNITY SERVICES	9 008	14 371	17 709	18 794	18 780	18 780	6 389	6 540	8 546
4.1 - OFFICE OF THE DIRECTOR AND ADMINISTRATION	2 252	3 593	4 427	4 699	4 695	4 695	1 888	1 999	2 305
4.2 - WASTE MANAGEMENT	2 252	3 593	4 427	4 699	4 695	4 695	2 329	2 329	2 546
4.3 - DISASTER MANAGEMENT	2 252	3 593	4 427	4 699	4 695	4 695	968	1 006	2 486
4.4 - LICENSING AND TRAFFIC MANAGEMENT	2 252	3 592	4 427	4 699	4 695	4 695	1 205	1 206	1 209
Vote 5 - TECHNICAL SERVICES	9 008	14 371	17 709	18 794	24 627	24 627	6 915	7 915	8 686
5.1 - TECHNICAL ADMINISTRATION	9 008	14 371	17 709	18 794	24 627	24 627	6 915	7 915	8 686

Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]										
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	51 538	71 855	96 466	101 743	107 588	107 588	112 951	119 727	122 478
Surplus/(Deficit) for the year	2	11 160	26 864	46 088	63 257	52 412	52 412	62 049	50 273	47 522

References

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

check revenue	-500 000	-261	-454	200	5 845 000	5 844 977	-468	251	-250
check expenditure	-	-227	-400	261	5 845 351	5 845 151	-961	124	-1

KZN281 Mfolozi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Revenue By Source											
Property rates	2	5 230	6 012	6 490	5 368	5 368	5 368	5 368	5 663	5 975	6 031
Property rates - penalties & collection charges					134	134	134	134	142	149	158
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	240	264	279	313	313	313	313	320	331	352
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		82	76	111	117	117	117	117	220	274	132
Interest earned - external investments		623	996	1 560	463	463	463	463	700	538	1 289
Interest earned - outstanding debtors											
Dividends received											
Fines		13	402	10 050	500	500	500	500	500	1 000	1 000
Licences and permits		335	356	726	-				370	401	401
Agency services											
Transfers recognised - operational		46 496	63 719	84 975	98 402	98 403	98 402	98 402	132 714	111 352	118 793
Other revenue	2	620	1 754	747	26 320	9 320	9 320	9 320	2 323	13 207	2 723
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		53 639	73 580	104 938	131 618	114 618	114 618	114 618	142 951	133 227	130 878

Expenditure By Type											
Employee related costs	2	17 511	21 555	23 467	31 596	29 461	29 461	29 461	38 188	44 581	46 671
Remuneration of councillors		6 499	7 298	7 919	7 772	7 839	7 839	7 839	8 890	9 859	10 401
Debt impairment	3										
Depreciation & asset impairment	2	3 413	5 742	4 632	1 750	1 750	1 750	1 750	2 270	2 000	1 850
Finance charges		66	177	310	-	-	-	-			
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	3 072	2 471								
Contracted services		860	967	2 178	3 800	4 150	4 150	4 150	3 850	4 000	4 500
Transfers and grants		-	4 312	5 810	450	675	675	675	510	510	510
Other expenditure	4, 5	20 117	29 334	52 094	56 375	57 868	57 868	57 868	59 243	58 777	58 546
Loss on disposal of PPE				56							
Total Expenditure		51 538	71 855	96 466	101 743	101 743	101 743	101 743	112 952	119 727	122 478

Surplus/(Deficit)		2 101	1 724	8 472	29 875	12 875	12 875	12 875	30 000	13 500	8 400
Transfers recognised - capital		9 559	25 140	37 617	33 382	39 537	39 537	39 537	32 049	36 773	39 122
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		11 660	26 864	46 088	63 257	52 412	52 412	52 412	62 049	50 273	47 522
Taxation											
Surplus/(Deficit) after taxation		11 660	26 864	46 088	63 257	52 412	52 412	52 412	62 049	50 273	47 522
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		11 660	26 864	46 088	63 257	52 412	52 412	52 412	62 049	50 273	47 522
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		11 660	26 864	46 088	63 257	52 412	52 412	52 412	62 049	50 273	47 522

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

check balance		500 000	34	54	61	351	174		-493	-127	249
Total revenue		63 198	98 720	142 555	165 000	154 155	154 155	154 155	175 000	170 000	170 000

KZN281 Mfolozi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		9 559	25 140	37 617	63 257	52 412	52 412	52 412	62 049	50 273	47 522
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]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	9 559	25 140	37 617	63 257	52 412	52 412	52 412	62 049	50 273	47 522

Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		9 559	25 140	37 617	63 257	52 412	52 412	52 412	62 049	50 273	47 522

Capital Expenditure - Standard											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Budget and treasury office					-		-	-	-	-	-
Corporate services											
Community and public safety		-	-	-	-	-	-	-	-	-	-
Community and social services											
Sport and recreation											
Public safety											
Housing											
Health											
Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Planning and development											
Road transport											
Environmental protection											
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste water management											
Waste management											
Other		9 559	25 140	37 617	63 257	52 412	52 412	52 412	62 049	50 273	47 522
Total Capital Expenditure - Standard	3	9 559	25 140	37 617	63 257	52 412	52 412	52 412	62 049	50 273	47 522

Funded by:											
National Government		9 559	25 140	37 617	33 382	39 537	39 537	39 537	32 049	36 773	39 122
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	9 559	25 140	37 617	33 382	39 537	39 537	39 537	32 049	36 773	39 122
Public contributions & donations	5										
Borrowing	6				17 000	–	–	–	17 000		
Internally generated funds					12 875	12 875	12 875	12 875	13 000	13 500	8 400
Total Capital Funding	7	9 559	25 140	37 617	63 257	52 412	52 412	52 412	62 049	50 273	47 522

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

check balance

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Vote 8 - [NAME OF VOTE 8]

8.1 - [Name of sub-vote]

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Vote 9 - [NAME OF VOTE 9]

9.1 - [Name of sub-vote]

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Vote 10 - [NAME OF VOTE 10]

10.1 - [Name of sub-vote]

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Vote 11 - [NAME OF VOTE 11]
11.1 - [Name of sub-vote]

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Vote 12 - [NAME OF VOTE 12]
12.1 - [Name of sub-vote]

Vote 13 - [NAME OF VOTE 13]
13.1 - [Name of sub-vote]

Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	9 559	25 140	37 617	63 257	52 412	52 412	52 412	62 049	50 273	47 522	62 049	-	-	62 049	50 273	-	-	50 273	62 049	50 273	-	-

<u>Capital expenditure - Municipal Vote</u> <u>Single-year expenditure appropriation</u>	2										
Vote 1 - EXECUTIVE AND COUNCIL 1.1 - EXECUTIVE 1.2 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES 2.1 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES 3.1 - HUMAN RESOURCES 3.2 - COMMITTEE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-

Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	9 559	25 140	37 617	63 257	52 412	52 412	52 412	62 049	50 273	47 522

KZN281 Mfolozi - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Current assets											
Cash		846	156	3 188	1 774	1 774	1 774	1 774	1 891	1 891	1 891
Call investment deposits	1	-	-	-	6 300	6 300	6 300	6 300	6 716	6 000	9 000
Consumer debtors	1	4 070	6 568	8 295	-	-	-	-	9 258	9 000	855
Other debtors		1 702	2 164	3 957	4 240	4 240	4 240	4 240			
Current portion of long-term receivables											
Inventory	2										
Total current assets		6 618	8 888	15 440	12 314	12 314	12 314	12 314	17 865	16 891	11 746
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	72 344	95 545	140 957	85 762	85 762	85 762	85 762	91 423	92 423	97 968
Agricultural											
Biological											
Intangible		109	77	44	250	250	250	250	300	350	350
Other non-current assets											
Total non current assets		72 453	95 622	141 001	86 012	86 012	86 012	86 012	91 723	92 773	98 318
TOTAL ASSETS		79 071	104 510	156 442	98 326	98 326	98 326	98 326	109 588	109 664	110 064

LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	882	1 020	1 702	-	-	-	-	-	-	-
Consumer deposits											
Trade and other payables	4	23 002	20 344	23 694	9 540	9 540	9 540	9 540	10 170	10 160	10 770
Provisions											
Total current liabilities		23 884	21 365	25 397	9 540	9 540	9 540	9 540	10 170	10 160	10 770
Non current liabilities											
Borrowing		616	1 550	3 361	17 000	(17 000)	-	-	17 000	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		616	1 550	3 361	17 000	(17 000)	-	-	17 000	-	-
TOTAL LIABILITIES		24 500	22 914	28 757	26 540	(7 460)	9 540	9 540	27 170	10 160	10 770
NET ASSETS	5	54 571	81 596	127 684	71 786	105 786	88 786	88 786	82 418	99 504	99 294
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		54 571	81 596	127 684	71 786	105 786	88 786	88 786	82 418	99 504	99 294
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	54 571	81 596	127 684	71 786	105 786	88 786	88 786	82 418	99 504	99 294

References

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

KZN281 Mfolozi - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		4 032	5 939	4 786	5 502	5 502	5 502	5 502	5 805	6 124	6 189
Service charges					313	3 130	313	313	320	331	352
Other revenue		623	2 271	1 059	7 648	7 648	7 648	7 648	3 413	14 882	4 256
Government - operating	1	65 191	85 836	117 422	78 020	78 020	78 020	78 020	115 713	111 352	118 793
Government - capital	1				33 382	33 382	33 382	33 382	32 049	36 773	39 122
Interest		-	996	1 560	500	5 000	500	500	700	538	1 289
Dividends									-	-	-
Payments											
Suppliers and employees		(59 595)	(68 312)	(73 910)	(96 216)	(96 216)	(96 216)	(96 216)	(112 441)	(119 217)	(121 968)
Finance charges		(66)		(10)					-	-	-
Transfers and Grants	1				(450)	675	675	675	(510)	(510)	(510)
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 186	26 730	50 907	28 700	37 141	29 825	29 825	45 049	50 273	47 522
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				145					-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(9 540)	(29 089)	(50 213)	(44 082)	(27 082)	(27 082)	(27 082)	(62 049)	(50 273)	(47 522)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(9 540)	(29 089)	(50 068)	(44 082)	(27 082)	(27 082)	(27 082)	(62 049)	(50 273)	(47 522)

KZN281 Mfolozi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	846	156	3 188	1 774	(5 167)	4 517	4 517	1 891	1 891	1 891
Other current investments > 90 days		0	-	-	6 300	13 241	3 557	3 557	6 716	6 000	9 000
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		846	156	3 188	8 074	8 074	8 074	8 074	8 607	7 891	10 891
Application of cash and investments											
Unspent conditional transfers		12 958	9 935	4 765	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	5 923	2 322	15 038	7 797	5 158	5 916	5 916	912	1 160	9 915
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		18 881	12 256	19 803	7 797	5 158	5 916	5 916	912	1 160	9 915
Surplus(shortfall)		(18 035)	(12 101)	(16 615)	277	2 916	2 158	2 158	7 695	6 731	976

TOTAL EXPENDITURE OTHER ITEMS	6 485	8 188	5 822	6 750	6 500	6 500	11 270	12 000	11 850
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE	4.2%	2.6%	0.8%	5.8%	5.5%	5.5%	9.8%	10.8%	10.2%
Renewal and R&M as a % of PPE	17.0%	12.0%	4.0%	11.0%	1900.0%	11.0%	20.0%	20.0%	21.0%

References

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

Check balance to A6 #####

Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	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)