

# Ugu District Municipality

# CONSOLIDATED BUDGET 2017/2018

# **TABLE OF CONTENTS**

No.	Description	Page No.
1.	Annual Budget	
1.1	Mayors Report	1-2
1.2	Council Resolution	3
1.3	Executive Summary	4-23
1.3.1	Operating Revenue	9-11
1.3.2	Operating Expenditure	11-15
1.3.3	Capital Expenditure	15
1.4	Consolidated Annual Budget Tables	24-71
2	Supporting Documentation	-
2.1	IDP, PMS and Budget Process & Framework Plan 2017/2018	72-101
2.2	Budget Policy	102-143
2.3	Cash, Banking, and Investment Management Policy	144-159
2.4	Credit Control and Debt Collection Policy	160-176
2.5	Funding Reserves Policy	177-188
2.6	Basic Water Services Policy	189-193
2.7	Indigent Policy	194-202
2.8	Supply Chain Management Policy	203-276
2.9	Borrowing Policy	277-289
2.10	Water Services Tariffs Policy	290-296
2.11	Asset Management Policy	297-316
2.12	Asset Disposal Policy	317-326
2.13	Insurance Policy	327-333
2.14	Virement Policy	334-341
2.15	Detailed Capital Budget	342-345
2.16	MIG Allocation	346
2.17	Equitable Share	347
2.18	Tariff of Charges 2017/2018	348-360
2.19	Municipal Manager's Quality Certificate	361
2.20	Council Resolution - South Coast Tourism Entity	362
2.21	Annual Budget Tables – South Coast Tourism Entity	363-381
2.22	Quality Certificate	382
2.23	Council Resolution - South Coast Development Agency	383
2.24	Annual Budget Tables - South Coast Development Agency	384-403
2.25	Quality Certificate	404

#### **MAYORS REPORT**

FOR APPROVAL

2<sup>nd</sup> Level: COUNCIL (25 May 2017)

#### SUBJECT: UGU DISTRICT MUNICIPALITY-DRAFT BUDGET 2017/2018

**DATE OF MEETING: 25 MAY 2017** 

#### **PURPOSE**

To seek approval from the Council on the Draft Budget 2017/2018 of the Ugu District Municipality,

#### **ANNEXURES**

Ugu District Municipality Draft Budget 2017-2018.

#### **LEGISLATIVE PROVISIONS**

Municipal Finance Management Act

#### BACKGROUND/RATIONALE

Section 16(1) of the Municipal Finance Management Act, No. 56 of 2003 states that the municipality must for each financial year approve an annual budget before the start of that financial year.

On the 25 May 2017 a draft budget 2017/2018 was tabled in council for NOTING, after which the budget was published in various municipal offices libraries and the website for public comments. The budget workshops were also conducted throughout the district to solicit the views of the public.

#### **IMPLICATIONS**

FINANCIAL - None.

**LEGAL** – Compliance with Section 28 of the MFMA

**MEDIA/COMMUNICATION** – once adopted, the approved Annual Budget will be published on the website.

#### **RECOMMENDATION**

#### IT IS RECOMMENDED THAT:

That the Draft Budget of Ugu District Municipality for the financial year 2017/2018 be **APPROVED**, as set out in the following schedules:

- Table A1 –Budget Summary
  Table A2 –Budget Financial Performance (standard classification)
- Table A3 –Budget Financial Performance (revenue & expenditure by Municipal vote)
- Table A4 –Budget Financial Performance (revenue & expenditure)
  Table A5 –Capital Budget by vote and funding
- Table A6 -Budget Financial Position
- Table A7 –Budget Cash Flow
- Table A8 –Cash backed reserves/accumulated surplus reconciliation
- Table A9 -Asset Management
- Table A10 –Basic Service Delivery measurement Other Supporting Tables (Table SA1-SA37)
- Detailed Capital Budget

DATE: 25/05/2017



# UGU DISTRICT MUNICIPALITY EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 25 MAY 2017

9.3 Ugu District Municipality Draft Budget: 2017/18

The Manager: Budget took members through the item.

Following which,

It was

#### RESOLVED:

- (a) That the Draft Budget of the Ugu District Municipality for the financial year 2017/2018 be and is hereby **APPROVED**, as set out in the following schedules:
  - Table A1 Budget Summary;
  - Table A2 Budget Financial Performance (Standard Classification);
  - Table A3 Budget Financial Performance (Revenue & Expenditure by Municipal vote);
  - Table A4 Budget Financial Performance (Revenue & Expenditure);
  - Table A5 Capital Budget by Vote and Funding;
  - Table A6 Budget Financial Position;
  - Table A7 Budget Cash Flow;
  - Table A8 Cash Backed Reserves / Accumulated Surplus Reconciliation;
  - Table A9 Asset Management;
  - Table A10 Basic Service Delivery Measurement; and
- Other Supporting Tables (Table SA1- SA37).
- Detailed Capital Budget
- (a) That the proposed increase in the municipal tariffs for the 2017/2018 budget year, as per the Tariff of Charges Schedule be and is hereby **ADOPTED**.
- (b) That the following budget related policies for the budget year 2017/2018 be and is hereby **ADOPTED**:
  - Basic Water Service Policy, Credit Control and Debt Collection Policy, Funding and Reserves Policy, Borrowing Policy, Cash, Banking & Investment Management Policy, Asset Management Policy & Asset Disposal Policy, Supply Chain Management Policy, Budget Policy, Virement Policy, Water Services Tariff Policy, Insurance Policy, and Indigent Policy

CERTIFIED A TRUE COPY OF THE ORIGINAL

VP TSAKO

GENERAL MANAGER: CORPORATE SERVICES

### **EXECUTIVE SUMMARY**

#### **BACKGROUND**

Ugu District municipality consists of eighty one (81) municipal wards in its (04) Local Municipalities, namely, Ray Nkonyeni, Umzumbe, Umdoni and Umuziwabantu. The municipality also has forty two (42) traditional authorities. It is 5046.88km² in extent and is home to 753 336 residents with 84% population residing in rural areas (Household Survey Data, The Local Government Handbook (2016)). About 57,5% of the population is aged between 15 and 64years, which calls for government interventions and support relating to infrastructure for human development such as education, health and employment (State of the population of KZN (2009)).

The municipality has 175 146 households – with Ray Nkonyeni and Umzumbe having the largest number of households of all the local municipalities i.e. 50,650 and 40,579 households respectively. The average household size in Ugu is 4.3 persons per household. (The Local Government Handbook (2016)). There is a rising HIV prevalence rate from 37% to 40.6%, which is the highest in the 11 districts of the province.

The unemployment rate in the Ugu Region is estimated at 26,8% (Global Insights 2010). The districts economically active population is estimated at 21,2% of the total population. Most of the rural households rely solely on state grants. Ugu was identified during Presidential State of the Nation address in 2001 as a poverty nodal area that would be targeted for rural development programs.

Ugu's main functions are Water and Sanitation. The current service delivery backlog is estimated at 30.09% for water and 27, 19% for sanitation which is 46,393 and 41,231 households respectively.

#### **UGU'S VISION**

"A place where everyone benefit equally from socio-economic opportunities and services"

#### **UGU'S MISSION**

"Create an enabling environment for social and economic development resulting in the provision of quality drinking water and access to decent sanitation. Ensure community participation and coordinate public and private players."

#### UGU DISTRICT MUNICIPALITY'S DEVELOPMENT PRIORITIES

- 1. Infrastructure investment
- 2. Economic and Sector Development
- 3. Financial Viability
- 4. Education and Skills development
- 5. Institutional integration and coordination

- 6. Centralised planning7. Reduce HIV & AIDS
- 8. Clean environment
- 9. Peace and stability.

## ORGANISATIONAL STRATEGIC OBJECTIVES

- To create a conducive environment for participatory development.
   To build and strengthen the administrative and institutional capability of the municipality
   To develop and maintain a financially viable and sustainable organisation that achieves full compliance with legislation.

- To develop and promote an integrated sustainable environment
   To provide access to sustainable quality drinking water and sanitation services.
   To create a conducive environment for economic growth and job opportunities.

#### NATIONAL OUTCOMES

In January 2010, Cabinet adopted the 12 outcomes within which to frame public-service delivery priorities and targets. The following table is a summary of outcomes/priorities which were considered in the compilation of the 2017/2018 Annual Budget.

1942	ŊĄŢſŎŊŶŒŊIJŢĠŎMĔſŊŪŢŖŨŤ	ROLE OF LOCAL GOVERNMENT
1.	Improve the quality of basic education	<ul> <li>Facilitate the eradication of municipal service backlogs in schools by extending appropriate bulk infrastructure and installing connections.</li> </ul>
2.	Improve Health and life expectancy	<ul> <li>Improve community health by providing clean water and sanitation.</li> <li>TB and HIV and AIDS awareness, prevention and treatment programmes.</li> </ul>
3.	All people in South Africa protected and feel safe	<ul> <li>Improving collaborations with the SAPS and ensuring rapid response to crime.</li> <li>Reduce level of crime in the municipality.</li> </ul>
4.	Decent employment through inclusive economic growth	<ul> <li>Ensure proper implementation of the EPWP.</li> <li>Design service level processes to be labour-intensive.</li> <li>Eliminate corruption in procurement processes to ensure value for money</li> </ul>
5.	A skilled and capable workforce to support inclusive growth	<ul> <li>Develop and extend intern and work experience programmes.</li> <li>Link procurement to skills development initiatives.</li> </ul>
6.	An efficient, competitive and responsive economic infrastructure network	<ul> <li>Ring-fence water and electricity functions so as to facilitate cost-reflecting pricing of these services.</li> <li>Maintain and expand water purification and waste water treatment works in line with growing demand.</li> </ul>
7.	Vibrant, equitable and sustainable rural communities and food security	<ul> <li>Facilitate the development of local markets for agricultural produce.</li> <li>Ensure effective spending of grants for funding extensions of access to basic services.</li> <li>Improve transport links with urban centres to ensure economic</li> </ul>

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8.	Sustainable human settlements and improved quality of household life	_	Ensure capital budgets are appropriately prioritised to maintain existing services and extend services.
9.	A response and accountable, effective and efficient local government system	-	Ensure ward committees are representative and fully involved in community consultation processes around IDP, Budget and other strategic service delivery issues.  Improve municipal financial administrative capacity by implementing competency norms and standards and acting against incompetence and corruption.
10.	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 saving awareness campaigns  Ensure development does not take place on wetlands.
11.	A better South Africa, a better and safer Africa and World	-	Create an enabling environment for investment.  Ensure basic infrastructure is in place and properly maintained.
12.	A development-orientated public service and inclusive citizenship	-	Continue to develop performance monitoring and management systems.  Comply with legal financial reporting requirements.  Review municipal expenditure to eliminate wastage.  Ensure councils behave in ways to restore community trust in local government.

#### STATE OF THE PROVINCE ADDRESS

In the State of the Province address on 01st March 2017 the Premier Willies Mchunu, reconfirmed the provincial government's commitment to the following Key National Priorities as they have been adopted in the Provincial Growth and Development Plan (PGDP):

- 1. Creation of more jobs, decent work and sustainable livelihoods for inclusive growth
- 2. Rural development, land reform and food security
- 3. Improved quality of basic education
- 4. Long and healthy life for all South Africans
- 5. Fighting crime and corruption

In drafting the 2017/2018 Budget, Council continues to support job creation by:

- Ensuring that service delivery and capital projects are labour intensive;
   Ensuring that service providers use labour intensive approaches;
   Supporting labour intensive LED projects;

- 4. Participating fully in the EPWP;
- 5. Implementing intern programmes to provide young people with on-the-job training.6. Implementing poverty alleviation programmes; and

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7. Implement Mayoral Graduate Programme.

#### **NATIONAL DEVELOPMENT PLAN: 2030**

The National Development Plan aims to eliminate poverty and reduce inequality by 2030. South Africa has the potential and capacity to eliminate poverty and reduce inequality over the next two decades. This requires a new approach – one that moves from a passive citizenry receiving services from the State to one that systematically includes the socially and economically excluded, where people are active champions of their own development, and where government works effectively to develop people's capabilities to lead the lives they desire. The achievement of this vision is based on the following priorities:

- I. Creating jobs and livelihoods,
- II. Expanding infrastructure,
- III. Transitioning to a low-carbon economy,
- IV. Transforming urban and rural spaces,
- V. Improving education and training,
- VI. Providing quality health care,
- VII. Building a capable state,
- VIII. Fighting corruption and enhancing accountability,
- IX. Transforming society and uniting the nation,

The municipality has compiled its budget and programmes towards contributing to these priorities.

#### **OVERVIEW OF THE 2017/2018 ANNUAL BUDGET PROCESS**

The 2017/2018 Annual Budget preparation process can be illustrated as below:-

August 2016 - Adoption of Framework Plan and Process Plan by Council and submission to COGTA.

National and Provincial Treasury.

September 2016 - Assessment of IDP Implementation Plan

October 2016 - Conduct financial sustainability strategy with revenue enhancement focus

November 2016 - Conduct Community needs Consultation to develop KPIs for 2017 PMS.

**December 2016** - Submit 2016/2017 budget framework to all relevant persons (Budget framework to include salary, operational and capital budget related information)

**January 2017** - Submission of detailed estimates by Office of the Municipal Manager and Heads of Departments to the General Manager: Treasury.

February 2017 - Internal Consultative process with Departments by means of workshops and meetings to assess financial feasibility of proposed projects.

March 2017 - Tabling of 2017/2018 Draft Budget (Ugu and the Entity) in Council for noting

April - May 2017 - Stakeholder consultation process. Comments, additions, and proposals by stakeholders.

May 2017 - Special Joint Exco and Finance Portfolio Committee meeting to consider stakeholders input on the 2017/2018 draft budget.

May 2017 - Mayor tables the 2017/2018 Draft Budget for final adoption by Council.

#### ANNUAL REVIEW OF POLICIES

The administration annually reviews all budget related policies during the budget process and these are tabled to Council for Approval with the Annual Budget for that particular financial year.

For the 2017/2018 budget year, the following budget related policies were reviewed:-

- 1. Budget Policy
- 2. Virement Policy
- 3. Funding and Reserves Policy
- 4. Water Services Policy (Tariff Policy)
- 5. Credit Control and Debt Collection Policy.
- 6. Basic Water Services Policy.
- 7. Indigent Support Policy.
- 8. Cash Management & Investment Policy.
- 9. Borrowing Policy
- 10. Asset Management & Disposal Policy
- 11. Supply Chain Management Policy

#### ALIGNMENT OF INTEGRATED DEVELOPMENT PLAN AND BUDGET

Over and above compliance with the MFMA and other legislation, the aim of the Budget is to enable the municipality to achieve its vision and mission through the implementation of all projects and programmes as contained in its Integrated Development Plan. The Integrated Development Plan (IDP) formed basis of the prioritisation of resources as it contains programmes informed by the community needs. All resources have been allocated to priority projects as identified in the IDP.

The alignment of the Integrated Development Plan to the Budget is reflected in the following Schedules:

- · Reconciliation of IDP Strategic objectives and Budget (Revenue) Table SA4
- Reconciliation of IDP Strategic objectives and Budget (Operating Expenditure) Table SA5
- Reconciliation of IDP Strategic objectives and Budget (Capital Expenditure) Table SA6

#### **BUDGET ASSUMPTIONS**

The budget has been prepared in accordance with MFMA No. 56 of 2003 and Circular 86. The budget for 2017/18 is in compliance mSCOA regulations.

#### 1.3.1 OPERATING REVENUE

The following are Ugu's main revenue sources:-

- 1. Service charges for water
- 2. Service charges for sanitation
- 3. Grants and subsidies
- 4. Rental of facilities and equipment, and
- 5. Other income

#### Service charges for water and sanitation

The cost of water and sanitation is determined by three factors:

- 1. The cost of bulk water
- 2. The capital cost of infrastructure, and
- 3. The cost of operating and maintaining the infrastructure

For the 2017/2018 Budget, the Council has proposed a **7,00%** (5,70% in 2016/17) increase for water and sanitation charges effective from 01st July 2017. The proposed increase is based on Headline CPI Inflation forecast in 2017. The revenues are further affected by

1. % Increase in electricity and fuel costs;

- 2. % Increase in the cost of bulk water:
- 3. Realistically anticipated consumption volumes;
- 4. local economic conditions and affordability level; and
- 5. the need to ensure sustainability in the provision of services.

No increase has been effected on the basic charge for sanitation.

The collection rate is based on the average collection trend for the past four years (i.e. 70.0%), however this rate has been applied to the Water revenue only as all collections are paid against the Sanitation debt first, then the remaining cash is paid against the Water debt. The municipality is also anticipating a 100% collection on the grant allocations and other revenues that are collectible in advance.

The tariff increase has been set at 7% which is above the recommended rate of 6.4% as per MFMA Circular No.86; because the municipality has plan of refurbishment of aging infrastructure and replacement of old infrastructure. To maintain the existing infrastructure and continue to improve on the provision of water backlog additional sources of income is necessary.

The amount of kilolitres sold for the current period of 2016/2017 has decreased, as a result of drought, people are more informed about water scarcity and households have alternative sources of water from rain water harvesting and others are buying water for cooking and drinking. The decrease in quantity of kilolitres sold has been projected for 2017/18 period and budgeted accordingly.

See: Tariffs of Charges – it provides a detailed list of all Council tariffs and the proposed increases.

#### FREE AND SUBSIDISED SERVICES

Distribution of water is done via more than 48 000 private household connections and over 4 500 communal stand taps which mainly service the inland rural areas. All households that have access to water receive 6kl a month as free basic water which has necessitated an allocation of R24,716,109 to be made in the 2017/2018 Annual Budget to be funded from Equitable Share. A further R42,840,966 allocation has been made from Equitable Share for water provided through standpipes.

A total of 6 696 beneficiaries were recorded on the **Indigent Register** as at 28 February 2017. The municipality has set aside *R24*,716,109 from Equitable Share for Indigent Support. Indigent households will receive *6kl free* every month for the 2017/2018 financial year.

The municipality also provides the rebates for sanitation which is calculated based on the 6kl rebate for water. The amount of sanitation charge is based on kilolitres used by the customer less 6kls which represents the free basic service. Then any excess would be charged at sanitation rate.

Therefore all Ugu customers receive free basic services on both water and sanitation.

#### OTHER REVENUE

Other revenue consists of Plans Approval fees, disconnection and reconnection fees, new connection fees, tender deposits, rates certificate fees, rental of facilities and other sundry services provided.

See: Tariffs of Charges - detailed list of all council tariffs and the proposed increases.

#### **GRANTS AND SUBSIDIES**

The municipality will receive operating grants totalling R430,7 million and capital grants totalling R295,9 million from the National and Provincial Equitable distribution of revenues in the 2017/2018 financial year. These receipts have been disclosed in SA18 of the budget.

Schedule SA19 discloses expenditure on operating grants totalling R447,1 million and capital grants expenditure totalling R279,4 million. Regarding Municipal Infrastructure Grant there is R17 million that is allocated to the Operational Budget for the construction of the VIP Toilets.

#### **1.3.1 OPERATING EXPENDITURE**

#### **SALARIES AND WAGES**

The salaries and wages budget have been prepared using the existing Salary Agreement which stipulates a percentage increase equal to the average CPI for the period 01 February 2016 to 31 January 2017 plus 1% for the budget year 2017/2018 (i.e. 6.6% plus 1%). The council had adopted a revised organogram in December 2014 and there are no new positions that have been included in the new organisational structure. During December 2016 the Group benefit for employees was terminated and refunds were made to employees. Hence the total salaries budget, have been decreased compared to the percentage that is specified in the Salary Agreement.

#### **COUNCILLORS ALLOWANCES**

A maximum 6% increase for the councillors allowance has been considered for approval by the MEC based on an unqualified audit report that was received by the municipality in the 2015/2016 financial year. The gazette on the Public Office Bearers Act was not available at the stage preparing this draft budget. The budget for the councillors allowance include other costs like the travelling claims (km), which are not gazetted on the Remuneration of Public Office Bearers Act.

#### **DEPRECIATION AND ASSET IMPAIRMENT**

The Depreciation and Amortisation has been calculated based on the straight line method and the useful life of the assets as per the approved Asset Management Policy. It amounts to R120,757million in 2017/2018. This amount is not fully cash backed. The amount of depreciation has been under budgeted as result of the amount of underground assets that have been brought into the FAR that was never on the FAR. The valuation of the underground asset amounted to almost R3billion as a result depreciation has increased drastically. The municipality is currently updating its FAR and the depreciation amount will be revised based on the completed FAR. However the municipality has a plan to catch-up with budgeting the depreciation that will match actual depreciation.

#### **DEBT IMPAIRMENT**

The contributions for debts provision has been budgeted at R3million for 2017/18 financial period. The budget for 2017/18 period has been reduced because municipality has been making contributions towards debts impairment for the prior years and there has been no write-off in the prior year. The balance for Provision for doubtful debts amounts to R266,2million for 2015/17 audited period. Therefore contribution of R3milliom would be sufficient for any write-off of debtors.

#### REPAIRS AND MAINTENANCE

The municipality is unable to provide adequate funds for Repairs and Maintenance in the budget, hence the current allocation is below the norm (i.e. 8% of the carrying amount of PPE). The classification of the Chart of Accounts in line with the mSCOA will address the challenges with the current classification of the Salaries and the Contacted Services relating to the maintenance of assets which is currently being accounted for under Salaries and Allowances and, or Contracted Services. Moreover the municipality is currently working on a project to verify all its assets and updating the Asset Register. On completion of this project, the municipality should be able to determine the true value of its assets and therefore plan properly for all the assets related expenditures including, the Repairs and Maintenance, Depreciation and Amortisation as well as the replacements.

#### **BULK WATER PURCHASES**

The water supplied by the District is derived from dams, rivers, ground water and bulk purchases from eThekwini / Umgeni Water. The northern coastal strip (i.e. Craigburn, Umzinto and Umtwalume) is serviced by potable water purchased in bulk from Umgeni Water. The cost per kiloliter will increase by 8.10% which necessitated an allocation of R76,034 million for the 2017/2018 financial year. The municipality has not

budgeted for the drought levy as Accounting Officer had correspondence with Umngeni Water that the new levy would not be supported since the drought period has passed.

#### **ELECTRICITY EXPENSE**

The electricity cost estimate is based on the 9.4% tariff increase that NERSA has approved for Eskom as well as the consumption trends in our plants for the past four years.

#### OTHER OPERATING EXPENDITURE

The operating expenditure budget has been prepared in line with the municipality's turnaround strategies as implemented by management, which contains strategies of curbing administrative expenditure to improve the cash flow position of the municipality

Description	2017/18 Budget	2016/17 Adj	Variance
		Budget	
Repairs and Maintenance			
Generators	4 049 755	3 856 905	192 850
Roads Reinstatement	8 411 467	8 010 920	400 547
Vehicles	10 000 000	14 000 000	-4 000 000
After Hours Emergency work	4 725 000	4 500 000	225 000
Cleaning of Reservoirs	599 499	570 952	28 547
Other Repairs and maintenance	39 053 459	37 696 932	1 356 526
Grants & Subsidies			
Disability	500 000	415 000	85 000
Drought Relief	6 500 000	8 154 457	-1 654 457
Education and Training	2 000 000	1 875 000	125 000
Elderly	329 000	340 000	-11 000
Hibiscus Coast VIP's	15 000 000	13 111 423	1 888 577
HIV/Aids	500 000	550 000	-50 000
Mayoral Bursary Fund	500 000	490 000	10 000
Pauper Burial	180 000	180 000	=
Community Initiative Support	500 000	350 000	150 000
LED	2 104 949	2 004 713	100 236
Operation Sukuma Sakhe	47 000	70 000	-23 000
Rights of a Child	235 000	300 000	-65 000
Response and Recovery	4 000 000	3 226 948	773 052
South Coast Development Agency	5 788 125	5 512 500	275 625
Tourism Development	5 682 006	5 411 434	270 572
Tourism Marketing	6 840 007	6 514 292	325 714

Gender Programmes	382 000	395 000	-13 000
Youth	2 036 500	1 812 597	223 903
Other Grants	16 307 660	8 285 000	8 022 660
Rollovers expenditure	10 30, 003	0 205 000	0 022 000
Accommodation	912 910	1 342 333	-429 423
Advertising	412 366	396 530	15 836
Audit Fees	3 800 000	3 200 000	600 000
Bank Charges	560 000	480 000	80 000
Protection of Crops/ Bush pig	500 000	200 000	300 000
hunting	300 000	200 000	500 000
Caucus Fund	250 000	250 000	
Cellphones	800 000	880 000	-80 000
Climate Change Vulnerability	150 000	120 000	30 000
Electricity	68 294 783	65 132 552	3 162 231
EAP	125 000	146 740	-21 740
Events/ Munimec	705 000	1 050 000	-345 000
External Newsletter	145 500	166 000	-20 500
Fuel & Oil	15 547 013	17 025 727	-1 478 714
Gardening Services	955 205	932 138	23 066
Insurance	2 910 000	3 000 000	-90 000
SALGA Subscription	3 000 000	2 933 860	66 140
Labour Relations	50 000	239 200	-189 200
Lease of Computers & Laptops	2 050 000	1 254 400	795 600
Legal Fees	789 000	1 150 000	-361 000
Laboratory Consumables	177 338	168 894	8 444
Licences – Computer	9 050 000	4 508 000	4 542 000
Licences	912 000	912 000	1312000
Loose Tools	1 032 534	980 000	52 534
Marketing & Communication	514 000	500 000	14 000
Materials Connections	1 093 219	1 041 163	52 056
Materials Purification	7 868 874	7 494 174	374 700
Meter Audit and Reading	2 369 568	2 256 731	112 837
Mobile Chemical Toilets	879 884	837 985	41 899
Postage Nicor	1 567 499	1 442 560	124 939
Printing and Stationery Copiers	400 000	388 000	12 000
Printing and Stationery	1 125 795	930 865	194 930
Printing and Stationery Nicor	750 000	1 514 688	-764 688
Property Rates	1 150 000	1 134 800	15 200
Public Participation	1 900 000	2 000 000	-100 000
Refreshments	63 234	95 766	-32 532
Registry Fees	150 000	418 360	-268 360
Rent Bazley	1 200 000	1 160 000	40 000
Rent Office Equipment	1 300 000	1 150 000	150 000
Rent Ingonyama Trust	110 000	117 600	-7 600
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Total	300 666 398	281 643 528	
Other General Expenses	12 775 258	10 449 532	2 325 725
Workman Compensation	1 450 000	1 400 000	50 000
WEB MPLs	1 400 000	1 274 000	126 000
Website, Internet & Intranet	50 000	274 400	-224 400
Water Research Fund	810 358	771 770	38 588
Vehicle Tracking	1 400 000	1 174 000	226 000
Uniform and Protective Clothing	3 288 634	3 009 086	279 548
Trade Effluent Management	2	-	9.73
Telephone Communications	150 000	190 000	-40 000
Telephones	1 250 000	1 015 600	234 400
Sports & Recreation	3 100 000	2 900 000	200 000
Staff Training (Youth Graduates)	3 150 000	2 600 000	550 000

#### 1.3.3 CAPITAL EXPENDITURE

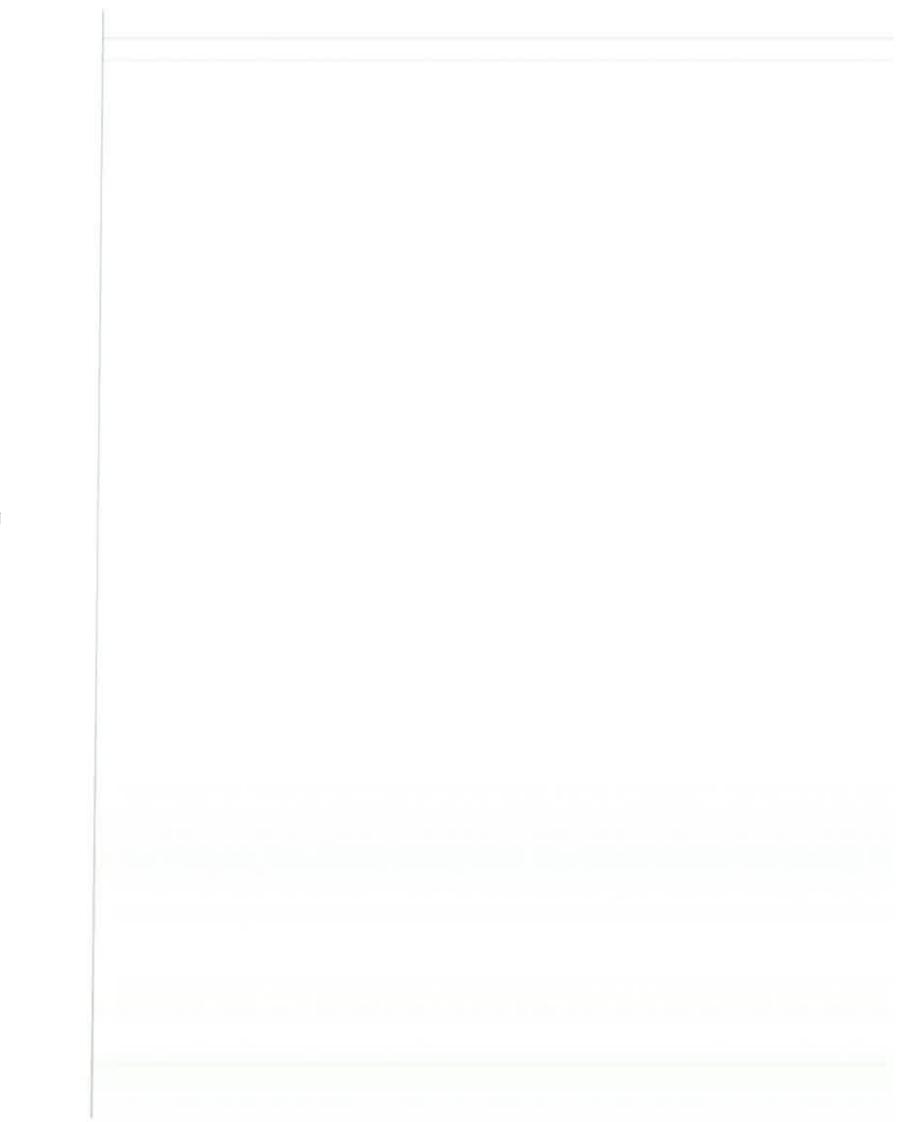
Zero-based budgeting method has been used in compiling the capital budget. Council has approved to total capital budget of R362,3million to be spent in 2017/2018 which is a 2,4% decrease from the final capital budget of R369,1 million in 2016/2017.

Council has embarked on a number of initiatives in order to fast rack capital projects. These include:-

- Explore leveraging MIG funding using private sector funds (loans) to bring projects forward, i.e. bridge funding;
- Target quick wins to eradicate backlog in selected municipalities;
- Mobilising additional funding from DWAF to address bulk systems;
- Strategic partnerships with other water utilities, e.g. Umngeni water.
- BOT options are also being considered.

The following sources will be used to fund capital expenditure in the 2017/2018 financial year.

- 1. Grants and subsidies
- 2. Internal funds



#### Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

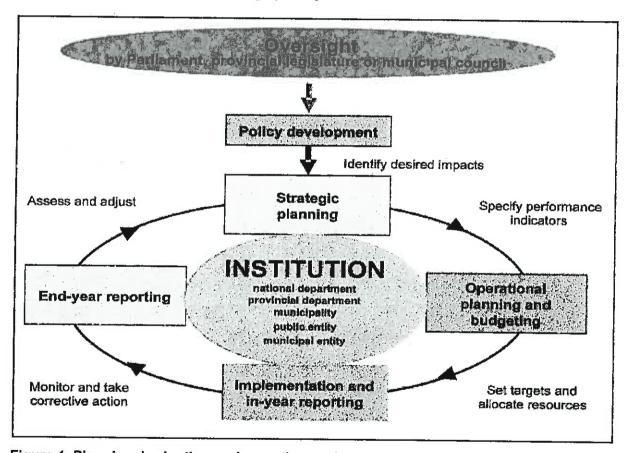


Figure 1 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

Planning (setting goals, objectives, targets and benchmarks);
 Monitoring (regular monitoring and checking on the progress against plan);
 Measurement (indicators of success);
 Review (identifying areas requiring change and improvement);
 Reporting (what information, to whom, from whom, how often and for what purpose); and

Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the *Framework of Managing Programme Performance Information* issued by the National Treasury:

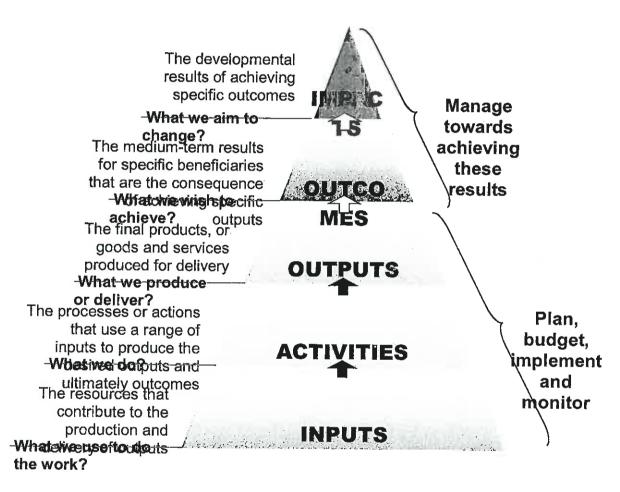


Figure 2 Definition of performance information concept

#### Performance indicators and benchmarks

#### **Borrowing Management**

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. Ugu District Municipality has no plans to borrow any funds to fund the development of infrastructure.

#### Liquidity

Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2017/18 MTREF the current ratio is 1.3 in the 2017/18 financial year and 1.2 and 1.1 for the two outer years of the MTREF respectively. Going forward it will be necessary to maintain these levels.

The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2015/16 financial year the ratio was 1.1 and as results of decrease in the collection it has decreased to 1.0 in the 2016/17 financial year. This needs to be considered a pertinent risk for the municipality as any under collection of revenue will translate into serious financial challenges for the municipality. As part of the longer term financial planning objectives this ratio will have to be set at a minimum of 1.

#### **Revenue Management**

As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

#### **Creditors Management**

The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the municipality, which is expected to benefit the municipality in the form of more competitive pricing of tenders, as suppliers compete for the City's business.

#### Other Indicators

The water distribution losses have been significantly reduced from 27.6 per cent in 2014/15 to 20 per cent in 2015/16. This has been achieved with the introduction of a war on leaks campaign and appointment of JOAT as service provider to deals with leaks.

Employee costs as a percentage of operating revenue continues to decrease over the MTREF. This is primarily owing to the high increase in bulk purchases which directly increase revenue levels, as well as increased allocation relating to operating grants and transfers.

Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also decreasing owing directly to cost drivers such as bulk purchases increasing far above inflation. In real terms, repairs and maintenance has increased as part of the municipality's strategy to ensure the management of its asset base.

REFERENCE TO LAST YEAR COMMENTS FROM PROVINCIAL TREASURY AND CORRECTIVE MEASURES UNDERTAKEN BY THE MUNICIPALITY

Provincial Treasury's Comments on the 2016/2017 Budget	The Municipality's Responses and Corrective Actions
Misalignment between the provision for debt impairment and the debt collection rates applied on the service revenues.	The Budgeted Revenue has been estimated more precisely and as result a reduction in revenue.  Although the municipality is anticipating an 70% collection rate in 2017/2018 financial year, this rate only applies to water incomes and the other services incomes are collectible in full. Also the municipality has implemented an improved debt collection strategy which has improved the collection of old outstanding debt.
Misalignment between the asset depreciation rate and the rate of increase in municipal assets.	The municipality has established a new Asset Management unit that is updating and correcting errors on the FAR. This project should provide a credible FAR in 2017/18 upon which the depreciation cost estimate is based.
Misalignment between the balance of the Non- Current Provisions in the Statement of Financial Position and the current contributions in the Statement of Financial Performance.	This discrepancy has been addresses in the draft budget 2017/2018.
The major differences in the Capital budgets of the two departments (i.e. Waste Water Management and the Corporate Services) were not explained in the budget documents.	A restructuring process that took place in 2016/2017 moved some units (e.g. the fleet unit) from Water Services to the Corporate Services department, hence the related capital budget was moved between the two departments.
The major differences in the Capital budgets of the two departments (i.e. Water Services and the Corporate Services) were not explained in the budget documents	A restructuring process that took place in 2016/2017 moved some units (e.g. the fleet unit) from Water Services to the Corporate Services department, hence the related capital budget was moved between the two departments.
The discrepancy between the disclosure of the Equitable Share (operational and capital transfers recognised) in the A Schedules.	These discrepancies have been corrected in the draft budget 2017/2018.
The differences between the SA18 (Transfers and Grants Receipts) and A7 (Budgeted Cash Flow).	This discrepancy has been corrected in 2017/2018.
The differences between the SA21 (Transfers and Grants made by the municipality) and A7(Budgeted Cash Flow), re: Non-Cash Transfers.	This discrepancy has been corrected in 2017/2018.

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The item: Cash and Cash Equivalents at year end the previous year 2014/2015 did not agree to the opening balance for the 2015/2016 budget year.	This discrepancy has been corrected in 2017/2018.
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#### Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

- 1. In year reporting
  - Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Ugu's website.
- 2. Internship programme
  - Ugu District Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Budget and Treasury Department.
- 3. Budget and Treasury Office
  - The Budget and Treasury Office has been established in accordance with the MFMA.
- 4. Audit Committee
  - An Audit Committee has been established and is fully functional.
- 5. Service Delivery and Implementation Plan
  - The detail SDBIP document is at a draft stage and will be finalised after approval of the 2017/18 MTREF in May 2017 directly aligned and informed by the 2017/18 MTREF.
- 6. Annual Report
  - Annual report is compiled in terms of the MFMA and National Treasury requirements.
- 7. MFMA Training
  - The MFMA training module in electronic format is presented at the Ugu's internal centre and training is ongoing.

#### **UGU SOUTH COAST TOURISM ENTITY**

Ugu controls 100% of the Ugu South Coast Tourism Entity. This Board is entrusted with delivering innovative and cost effective strategies that will ensure a growing, quality tourism economy that creates sustainable jobs and alleviates poverty. Its core functions are Tourism Development and Tourism Marketing, for which Ugu District Municipality has allocated R5,682,006 and R6,840,007 respectively. Other Local Municipalities also make grant contributions to the Entity.

The Board has adopted a total budget of R21,533,640 for the 2017/2018 financial year which is made up of an operating budget of R21,068,311 and a capital budget of R165,329.

#### SOUTH COAST DEVELOPMENT AGENCY

Ugu controls 100% of the South Coast Development Agency. This entity is an economic development implementing agency of the municipality. It's core functions is to engage in economic development projects that grow the economic development footprint of the municipality. To enable the entity to perform its function, the municipality has allocated an amount of R5,788,125 for the financial year 2016/2018. The other Local Municipalities also make grant contributions to the Agency.

The Board has adopted a total budget of R13,307,573 for the 2017/2018 financial year which is made up of an operating budget of R13,207,573 and a capital budget of R100, 000.

#### SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The Service Delivery and Budget Implementation plan is currently being reviewed to include changes made to the Draft Budget. After the consultation process, the Draft will be submitted to the Mayor, within 14 days from the date of the approval of the council.

#### **DRINKING WATER QUALITY AND WASTE WATER MANAGEMENT**

Water Service Authority:

Ugu District Municipality

Water Service Provider:

Ugu District Municipality (with bulk purchases from Umgeni Water and

eThekwini

Metro in the northern part of the district. Bulk water is also sold to

Sisonke District

Municipality)

#### **Blue Drop Ratings**

The municipality water supply systems were awarded a 93.5% score in May 2009, which means that it has very good Drinking Water Quality Management (DWQM) and effectively manages the quality of drinking water in its supply zone. The following are the challenges that led to the non - award of the Blue Drop Classification

Criteria	Requirement	Management Response
Process Controlling	Registration of process controllers (Operators)	Applications for all operators were submitted to DWAF in Feb 2009 and DWA is still working on them. It is anticipated that these will be available by the next review
Credibility of Sample Analysis	Proof that analyses results are used to improve process controlling	The analysis failed to capture that the municipality has an Incident Management Protocol and Register that are used to address and record all deviations and improvements. In addition, the monthly submissions to DWAF have functionality of reporting on what has been done to attend to deviations, which has always been done consistently. It is hoped this will be addressed by the next review.

As part of the Drinking Water Quality Management initiatives, the municipality developed and adopted a **Water Safety Plan** in July 2009, which has guided the management of water services in general. As part of the Safety Plan the following are some of the activities that are already in progress or due for implementation within the next three years;

- Online drinking water monitoring for all water treatment plants and the associated reporting at the operation, tactical and strategic levels
- Establishment of a Control Centre that will drive operations and assist in moving from reactive maintenance to proactive maintenance and to be the key business reporting centre
- Establishment of ISO based quality management systems in a phased manner for water and sanitation services
- Establishing an Asset Management Plan that will drive all maintenance work within the municipality
- Contracting professional and independent persons to undertake process audits for all treatment plants
- Establishing a treatment/process section within the municipality to ensure that the right level of attention and staffing is in place for all treatment plants
- Establishment of a scarce skills allowance to be able to attract and retain suitably qualified personnel

#### **Green Drop Rating**

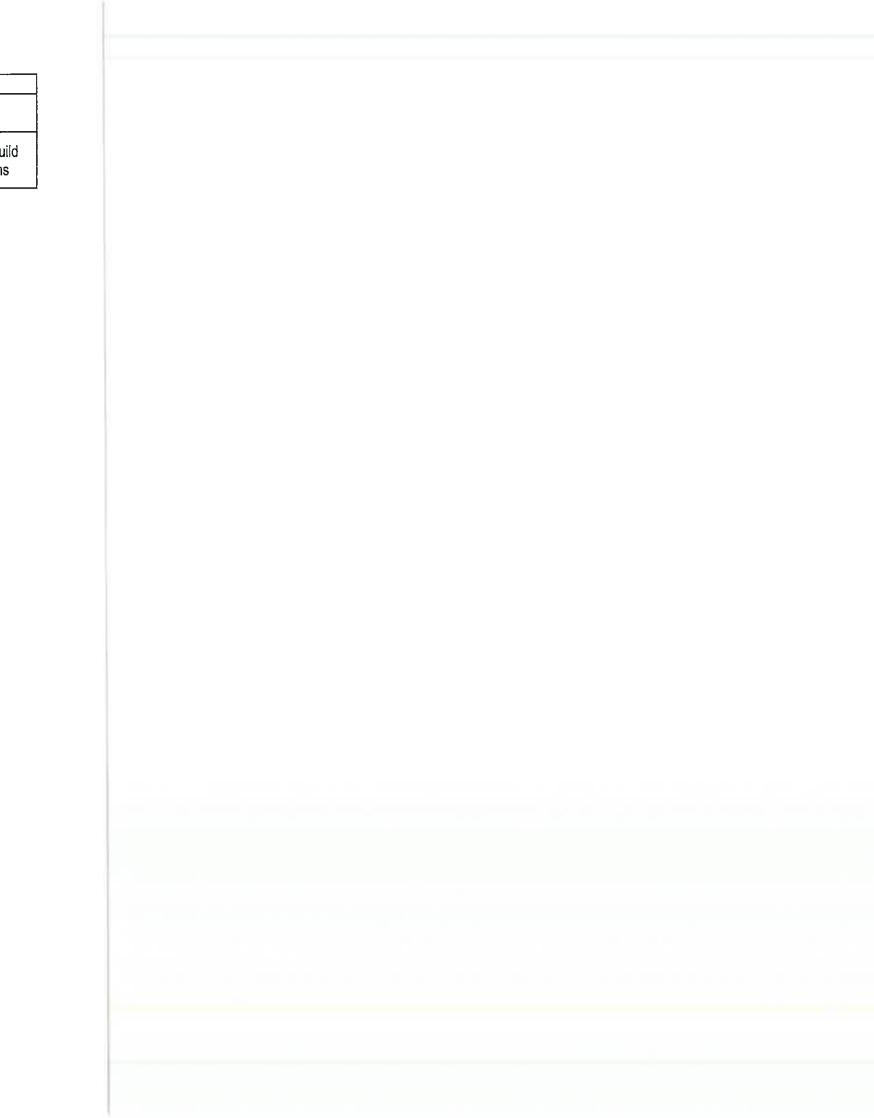
Applications have also been made for all treatment systems within the district and are awaiting the classification results.

#### Challenges in the management of drinking water and sewerage;

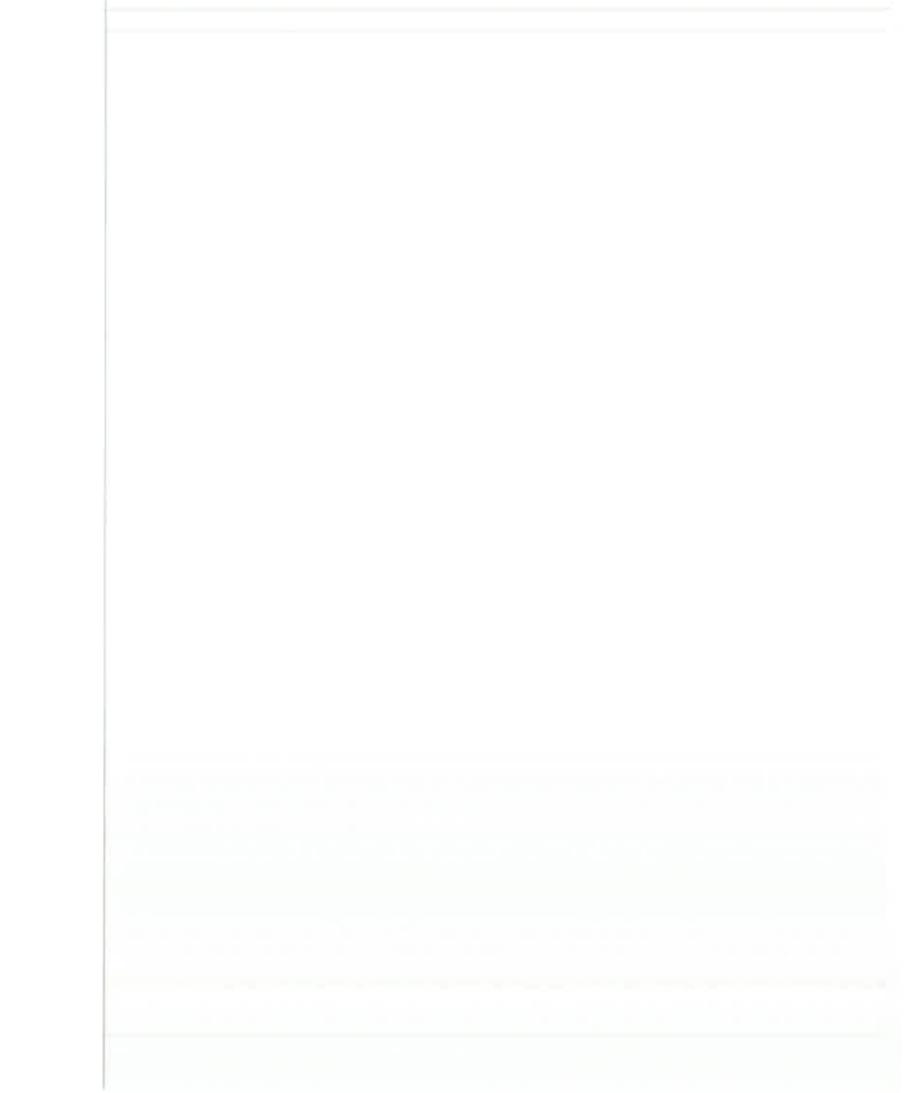
The following are some of the challenges faced in the provision of water and sanitation services in the district and the proposed solution for each challenge.

Issue	Challenge	Recommendation
Pipeline	Majority of pipelines in the urban areas are	Allocated funding for a massive AC
Replacement	old AC pipes. Current budget provisions of	renewal program and also apply for grant
Program	R10m/yr are inadequate	funding
Non-Revenue Water Programme	Budget provisions limit the current program to part of the network at a time which is inadequate.	Seek grant funding to fast track the implementation of the NRW Programmes
Supply and Treatment Constraints	A number of WTW and WWTW are functioning at capacity and certain areas do not have the required 48hr storage	Update Water and Sanitation Master Plans; Upgrade of WTW and WWTW and implementation of Phase 2 of the South Coast Bulk Pipeline
Supply to higher lying areas and consumers along bulk mains	Majority of higher lying areas are connected on bulk mains which do not offer the necessary buffer for maintenance purposes and adequate pressures during high demand periods	Planning and design of supply alternatives to higher lying areas such as elevated towers and network modifications
Telemetry	The telemetry system outdated	SCADA System Review and Master Planning in progress
Rural WTW monitoring	There are currently no staff to man remote rural plants	Online Drinking Water Quality Monitoring and Automation Project in progress
Skills Development	The majority of plumbing staff is not suitable qualified while others are illiterate. This has a great effect on operations.	Conclude the RPL process and establish routine training program for all staff
Utility Mapping	The majority of the pipelines and other drawings for the municipality are old and	Develop a GIS Strategy to influence utility mapping as a whole and then implement

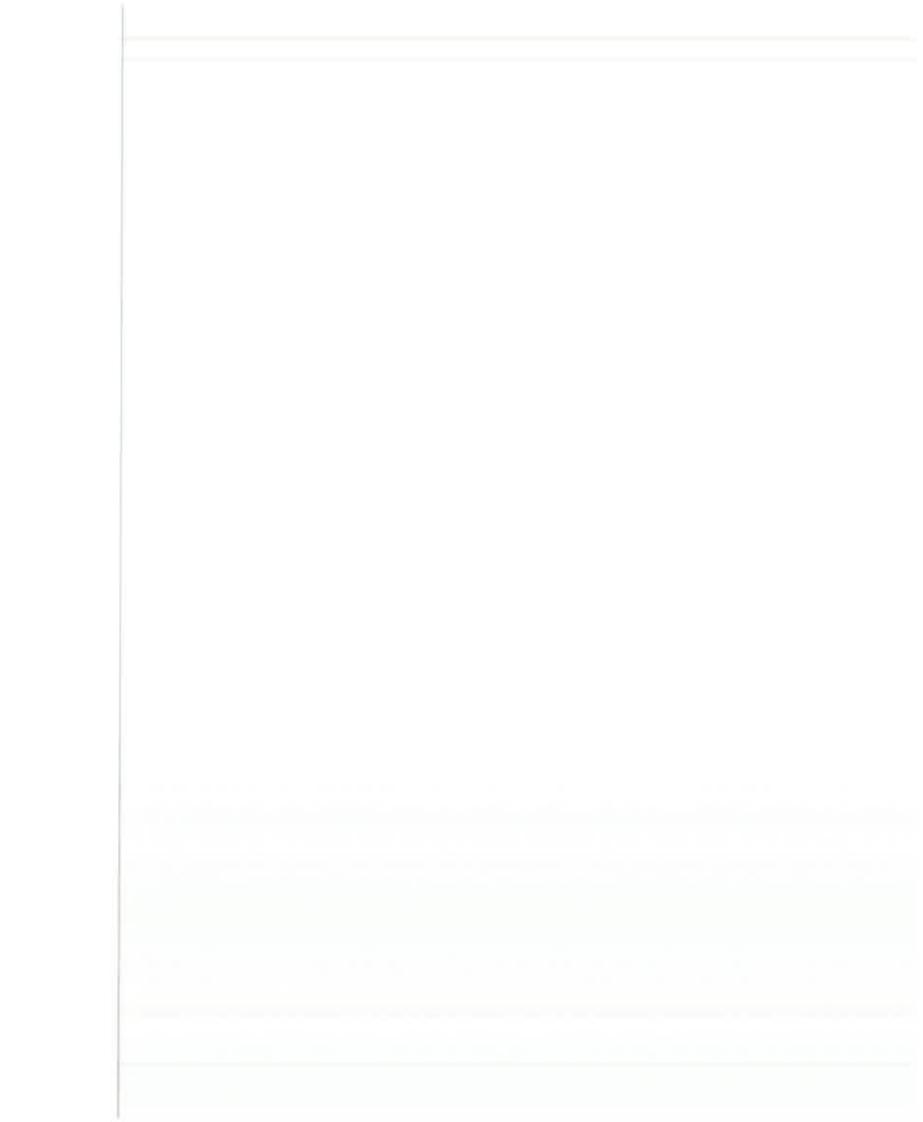
Issue	Challenge	Recommendation
	outdated and in certain places are none existent.	map update and utility books for the different operational areas
Dedicated maintenance crews	With current staffing levels most of the work done is reactive in nature with limited proactive maintenance	Implementation of Shift System and build maintenance crews from the day teams



Pr	eparation Ir	nstructions	
Municipality Name:	DC21 Ugu		
CFO Name:	S Nailan	de	
Tel:	<b>039 688 5</b>	703 Fax: 039 6	R2 R740
E-Mail:	sihonoile	mbili@uau aov za	
Budget for MTREF starting:	2017	Budget Year:	2017/18
Does this municipality have Entities?	Yes 💌		
If YES: Identify type of report:	Consolidated Inf	ormatii 🔻	
		Name Votes &	Sub-Votes
Printing Instructions		Important docum provide essential	
Showing / Hiding Columns		MFMA Budget Circulars	Click to view
Hide Pre-audit columns on all		MBRR Budget Formats Guid	<u>e</u> <u>Click to view</u>
Hide Reference columns on all	25.	Dummy Budget Guide	Click to view
Showing / Clearing Highlights		Funding Compliance Guide	Click to view
Clear Highlights on all sheets		MFMA Return Forms	Click to view



DC21 Ugu - Contact Info	ormation	1
A. GENERAL INFORMATION		]
Munic pality	DC21 Ugu	]
Grade		1 Grade in terms of the Remuneration of Public Office Bearars Act.
Province	KZN KWAZULU-NATAL	-
Web Address	www.ugu.gov.za	1
e-mail Address	info@ugu.gov.za	-
B. CONTACT INFORMATION		-
Postal address:		3
P.O. Box	33	
City / Town	Port Shepatone	
Postal Code	4240	
Street address		4
Building	Aqua House	4
Street No. & Name City / Town	.27 Connor Street Port Shepstone	-
Postal Code	4240	
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Fax number	039 682 4820	
C. POLITICAL LEADERSHIP		In the Park of the Park
Speaker:	Clir M U. Cumada	Secretary/PA to the Speaker: Name  (* Hentanzima
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Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:
Name	Clir M.A Chiliza	Name S. Shezi
Telephone number	_ 039 886 5746	Telephone number 039 688 5746
Cell number	_082 740 9155	Cell number Not yet eveilable
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Deputy Mayor/Executive Ma	EVOT'	Secretary/PA to the Deputy Mayor/Executive Mayor:
Name	The state of the s	Name S. Memela
Telephone number	036 688 3955	Telephone number 039 688 3355
Celi number		Cell number 073 143 9272
Fax number	039 682 1720	Fax number 039 682 1720
E-mail address	sithembile.memels@ugu.qov.za	E-mail address sithemblie.memela@ugu.gov.za [
D. MANAGEMENT LEADERSHI	P	
Municipal Manager:	BO'MA	Secretary/PA to the Municipal Manager:
Name Telephone number	_D.D. Neldoc 039 698 5704	Name P. Moodley Telephone number 039 688 5704
Cell number	082 621 0477	Cell number 082 302 5097
Fax number	039 682 1720	Fax number 039 662 1720
E-mail address	dd.naidoo@uqu.gov,za	E-mail address peroshnee.moodley@ugu,cov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer
Name	S. Ngilande	Name M. Zeka
Telephone number	039 688 5703	Telephone number 039 668 5703
Cell number	071 672 0500	Cell number 072 650 6210
Fax number	039 882 6740	Fax number 039 682 6740
E-mail address	<u>sibongile.mbili@ugu.gov.za</u>	E-mail address <u>mball.zeka@ugu.gov.za</u>
	mitting financia! Information	
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Telephone number	_ 039 688 5749	
Cell number	076 549 2832 039 882 5740	
Fax number E-mail address	mlungisi.khumalo@ugu.gov.za	
	mitting financial information	İ
Name	X. Gibishegu	ļ
Telephone number	039 6B8 574B	
Cell number	082 825 688B	
Fax number	039 682 5892	
E-mail address	xoliswa.glpixhegu@ugu.qov.za	]
	mitting financial information	}
Name	_ J. Kodi	İ
Telephone number	996 886 718 0834581827	ļ
Cell number Fax number	_0834581827 039 682 6740	
E-mail address	lulee kodi@ugu.gov.za	
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DC21 Ugu - Table A1 Consolidated Budget Summary

Description	2013/14	2014/15	2015/16		Current Ye	ear 2016/17	2017/18 Medium Term Revenue & Expenditure Framework			
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance					-	-				<del> </del>
Property rates	-	-	-	-	-	-	-	- 1	<b>–</b>	-
Service charges	277 995	295 020	316 108	473 667	473 668	449 985	387 761	429 071	450 525	473 051
Investment revenue	10 970	16 025	26 609	15 568	16 433	15 611	15 611	20 813	21 853	22 946
Transfers recognised - operational	229 567	341 199	382 648	408 662	421 978	400 879	400 879	445 808	470 692	499 106
Other own revenue	14 504	23 746	22 551	16 509	20 267	19 253	19 253	16 986	17 835	18 727
Total Revenue (excluding capital transfers and contributions)	533 037	675 991	747 915	914 506	932 346	885 729	823 505	912 678	960 905	1 013 830
Employee costs	246 106	274 840	302 629	332 850	338 926	321 979	321 979	350 373	367 891	386 286
Remuneration of councillors	7 938	9 146	9 544	11 874	11 054	10 502	10 502	13 306	13 972	14 670
Depreciation & asset impairment	198 475	337 860	195 103	123 604	128 645	122 213	122 213	121 047	127 100	133 455
Finance charges	15 818	12 813	13 556	15 776	11 001	10 450	10 450	9 771	10 260	10 773
Materials and bulk purchases	52 775	56 290	79 151	90 168	87 394	83 024	83 024	84 996	89 245	93 708
Transfers and grants	55 926	29 478	20 327	40 028	17 438	16 566	16 566	18 310	19 226	20 187
Other expenditure	145 847	189 912	308 634	297 963	333 763	317 075	317 075	315 628	331 410	347 980
Total Expenditure Surplus/(Deficit)	722 885	910 339	928 944	912 263	928 221	881 810	881 810	913 432	959 103	1 007 058
	(189 848)	(234 348)	(181 029)	2 243	4 125	3 918	(58 305)	(753)	1 802	6 772
Transfers recognised - capital  Contributions recognised - capital & contributed assets	437 602	385 804	355 696	310 862	299 108	284 152	284 152	279 116	317 815	352 668
· '	747.764	454 455	474.007		-					
Surplus/(Deficit) after capital transfers & contributions	247 754	151 455	174 667	313 105	303 232	288 071	225 847	278 363	319 616	359 440
Share of surplus/ (deficit) of associate		-		- 1	-	-	_	_ 1	_	_
Surplus/(Deficit) for the year	247 754	151 455	174 667	313 105	303 232	288 071	225 847	278 363	319 616	359 440
Capital expenditure & funds sources					1					
Capital expenditure	306 216	325 786	364 251	369 147	349 233	331 772	331 772	362 325	317 815	352 668
Transfers recognised - capital	294 998	313 934	355 430	310 862	299 108	284 152	284 152	278 851	317 536	352 376
Public contributions & conations	_	-	- 1	-	_		-	_	-	552.570
Borrowing		_	-	_	-	_	_	_		_
internally generated funds	11 219	11 853	8 821	58 285	50 126	47 619	47 619	83 474	279	293
Total sources of capital funds	306 216	325 786	364 251	369 147	349 233	331 772	331 772	362 325	317 815	352 668
Financial position										
Total current assets	330 991	434 431	412 749	585 707	545 713	518 428	518 428	353 727	337 557	325 458
Total non current assets	3 555 457	3 629 281	4 037 501	4 055 C21	4 299 332	4 084 365	4 084 365	4 082 543	4 286 670	4 501 003
Total current liabilities	216 990	259 747	254 342	236 476	271 693	258 108	258 108	274 314	288 029	302 431
Total non current liabilities	189 965	173 016	155 407	141 098	140 398	133 379	133 379	115 752	95 623	74 488
Community wealth/Equity	3 479 494	3 630 949	4 040 501	4 263 154	4 432 954	4 211 306	4 211 306	4 046 204	4 240 574	4 449 542
Cash flows  Net cash from (used) operating	422 933	433 798	444 409	400.400	270 700	250 050	050.000	270 504		
Net cash from (used) investing	(306 059)	(324 401)	414 183	490 109	370 798	352 258	352 258	272 534	313 496	353 014
Net cash from (used) financing	(23 135)	(20 175)	(364 087) (20 385)	(369 052)	(349 233)	(331 772)	(331 772)	(362 636)	(318 141)	(353 010)
Cash/cash equivalents at the year end	168 625	246 549	276 261	(17 857) 366 909	(16 029) 281 797	(15 227)	(15 227)	(19 628)	(20 609)	(21 639)
· · · · · · · · · · · · · · · · · · ·	100 023	240 040	210 201	300 303	201791	281 520	281 520	172 068	146 815	125 179
Cash backing/surplus reconciliation				- 1		ľ				
Cash and investments available	168 625	246 549	276 261	380 102	280 297	266 282	266 282	172 068	146 815	125 179
Application of cash and investments	7 598	16 933	64 698	14 959	5 924	5 628	(23 697)	93 736	98 423	103 344
Balance - surplus (shortfall) Asset management	161 C27	229 616	211 563	365 142	274 374	260 655	289 980	78 332	48 392	21 834
Asset register summary (WDV)	3 555 450	3 629 0t0	4 037 400	4 054 034	4 000 DO2	4 004 040	4 004 000	4 004 000	4 805 007	4 #40
Depreciation & asset impairment	198 475	337 860	195 103	4 054 831 123 604	4 298 992	4 084 042	4 081 893	4 081 893	4 285 987	4 500 287
Renewal of Existing Assets	61 320	007 600	185 103	33 559	128 645	122 213	121 047	121 047	127 100	133 455
Repairs and Maintenance	17 173	52 638	53 151	70 636	68 636	65 204	66 839	278 851 66 839	292 794	307 433
	., .,	04 000	55 101	,0000	20 020	UU ZU4	00 008	00 009	70 181	73 690
Control From Books Sources										
Cost of Free Basic Services provided	55 566	25 214	54 480	65 498	65 498	62 223	70 037	70 037	73 539	77 216
Revenue cost of free services provided	3 593	22 983	17 631	32 618	32 618	30 987	32 618	32 618	34 249	35 961
Households below minimum service leve! Water:	_	,			١	ا	. ا	_		
vvater: Sanitation/sewerage:	0	0	0	0	0	0	0	0	0	0
Energy:	_		0	0	0	0	C	0	C	0
Refuse:	_	-	_	-	- [	- [	-	-	-	- (
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DC21 Ugu - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2013/14	2014/15	2015/16	Cu	rrent Year 2016/	17	2017/18 Mediu	2017/18 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year 1 2019/20		
Revenue - Standard												
Governance and administration		192 751	234 151	393 772	182 024	182 624	173 493	203 851	197 939	212 69		
Executive and council		2 460	2 624	2 083	2 188	2 188	2 079	2 356	500	60		
Budget and treasury office		189 772	231 525	390 746	178 787	179 387	170 418	201 488	197 431	212 08		
Corporate services	-	518	2	944	1 049	1 049	996	8	8			
Community and public safety	li	6 668	7 586	329	7 354	12 354	11 737	7 767	8 156	8 56		
Community and social services		- 1	-	-	- 1	-	-	-	-	-		
Sport and recreation	1 1	468	309	220	254	254	242	241	253	26		
Public safety		6 201	7 277	109	7 100	12 100	11 495	7 526	7 902	8 29		
Housing	1	-	~	-	_	- 1	-	_	_	i -		
Heaith		-	_	_	-	-	_	_	_	-		
Economic and environmental services		287 860	287 228	257 398	60 970	74 580	70 851	73 067	76 720	80 55		
Planning and development		284 122	277 022	256 450	43 180	56 790	53 950	54 239	56 951	59 79		
Road transport					-	-	_	_	_			
Environmental protection		3 738	10 206	948	17 790	17 790	16 900	18 827	19 769	20 7		
Trading services		481 634	531 545	451 251	974 770	961 746	913 658	906 945	995 732	1 064 5		
Electricity	1	461 034	331 343	731231	314:10	201140	313 000	300 340	333102	10040		
Water		377 277	424 952	343 848	855 299	842 274	800 160	786 053	850 104	911 5		
					119 472	119 472	113 498	120 891		152 9		
Waste water management		104 357	106 593	107 403	115472	119412	113 490	:20 09:	145 628	152 9		
Waste management	1.1	-		_	-	-	-	-	-	-		
Other	4	1 726	1 284	862	250	150	143	165	173	11		
otal Revenue - Standard	2	970 639	1 061 794	1 103 611	1 225 368	1 231 453	1 169 881	1 191 795	1 278 719	1 366 49		
xpenditure - Standard	li											
Governance and administration		128 946	133 375	193 779	218 900	228 152	216 745	250 771	263 310	276 47		
Executive and council		43 193	38 539	55 583	64 170	62 748	59 611	78 645	82 577	86 70		
Budget and treasury office		30 199	30 963	34 984	44 042	49 650	47 167	51 368	53 936	56 6		
Corporate services		55 554	63 873	103 212	110 689	115 755	109 967	120 758	126 796	133 13		
Community and public safety		8 912	81 581	2 981	6 100	6 100	5 795	8 824	9 265	9 7		
Community and social services		- 1	-	_	_	-	_	_	_			
Sport and recreation		1 549	77 214	465	_	_	_	390	410	4:		
Public safety		7 364	4 367	2 5 1 5	6 100	6 100	5 795	8 434	8 856	9 2		
Housing		_	_	_	_	_	_	_	_			
Health		_	_	_	_	_	_	_	_			
Economic and environmental services		69 336	70 460	44 031	81 468	95 825	91 034	91 966	96 565	101 39		
Planning and development		60 399	56 054	27 825	63 009	77 225	73 364	73 364	77 032	80 88		
Road transport		_	_		_	220	-					
Environmental protection		8 938	14 406	16 207	18 458	18 600	17 670	18 602	19 532	20 50		
Trading services		514 866	624 139	687 108	604 635	596 983	567 134	560 419	588 440	617 86		
Electricity		314 000	024 139	001 100	004 033	430 903	JU: 134	300 419	300 440	017.00		
•		472 105	555 936	595 005	516 772	506 945	481 597	469 062	492 516	517 14		
Water				8	87 863	90 039		91 356		100 72		
Waste water management		42 761	68 203	92 103			85 537	91356	95 924	100 /2		
Waste management		-		_	4 400	4 400	4 400	-	-			
Other	4	825	784	1 045	1 160	1 160	1 102	1 451	1 523	1 60		
otal Expenditure - Standard	3	722 885	910 339	928 944	912 263	928 221	881 810	913 432	959 103	1 007 0		
urplus/(Deficit) for the year		247 754	151 455	174 667	313 105	303 232	288 071	278 363	319 616	359 4		

References
1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

| Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Constitute | Consti

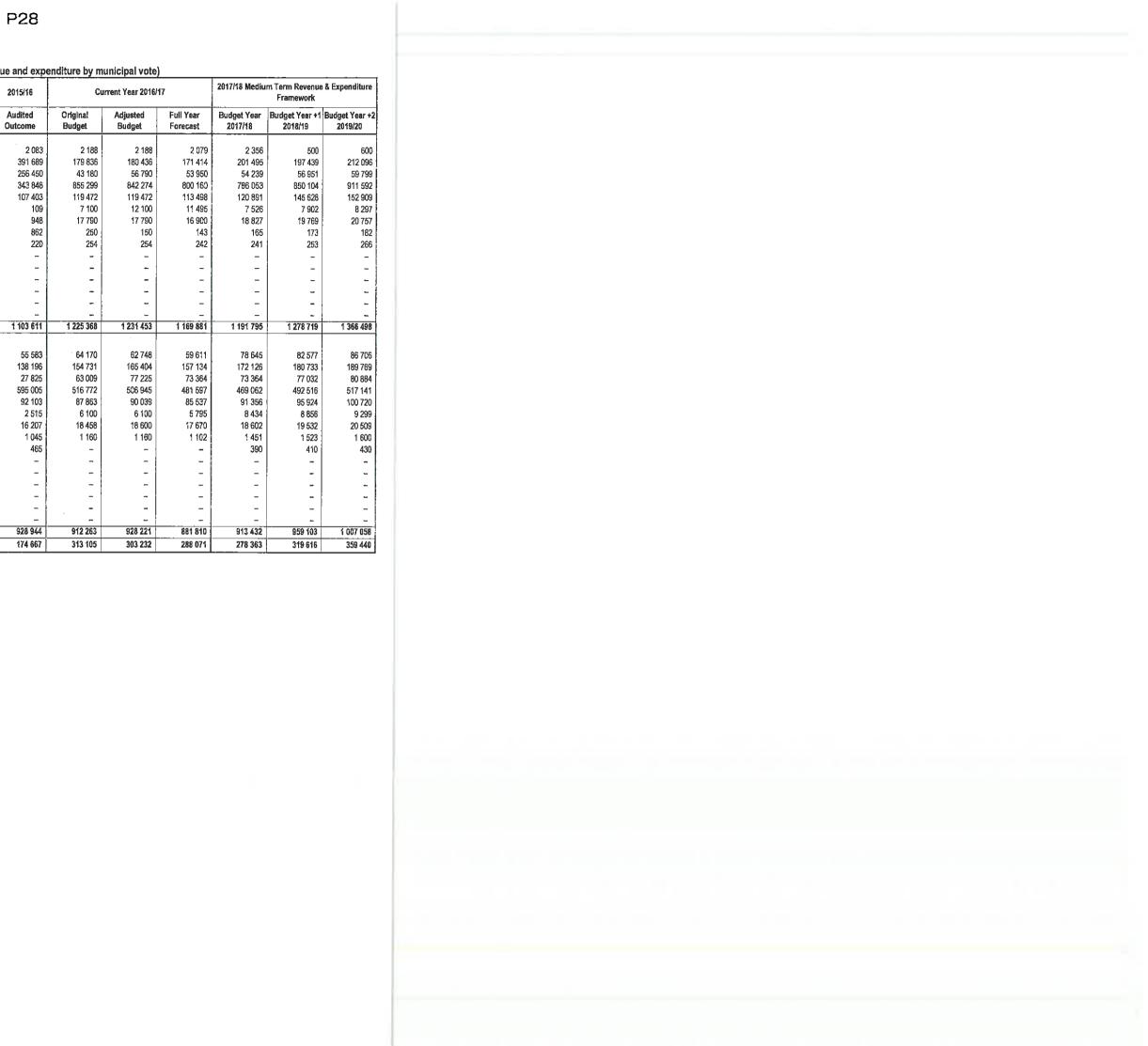
<sup>2.</sup> Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

<sup>3.</sup> 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

DC21 Ugu - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Cu	rrent Year 2016/	17	2017/18 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +: 2019/20	
Revenue by Vote	1		İ		İ				İ		
Vote 1 - EXECUTIVE & COUNCIL		2 460	2 624	2 083	2 188	2 188	2 079	2 356	500	600	
Vote 2 - F?NANCE & ADMINISTRATION	1	190 291	231 527	391 689	179 836	180 436	171 414	201 495	197 439	212 096	
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELO	PME	284 122	277 022	256 450	43 180	56 790	53 950	54 239	56 951	59 799	
Vote 4 - WATER		377 277	424 952	343 848	855 299	842 274	800 160	786 053	850 104	911 593	
Vote 5 - WASTE WATER MANAGEMENT	i	104 357	106 593	107 403	119 472	119 472	113 498	120 891	145 628	152 90	
Vote 6 - PUBLIC SAFETY	!	6 201	7 277	109	7 100	12 100	11 495	7 526	7 902	8 29:	
Vote 7 - ENVIRONMENTAL PROTECTION		3 738	10 206	948	17 790	17 790	16 900	18 827	19 769	20 75	
Vote 8 - OTHER: MARKET		1 726	1 284	862	250	150	143	165	173	183	
Vote 9 - SPORTS & RECREATION		468	309	220	254	254	242	241	253	260	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	_	_	_	_	_	
Vote 11 - [NAME OF VOTE 11]		_	_	_ }	- i	_	_ !	_	_	_	
Vote 12 - [NAME OF VOTE 12]	ii	_	-	- (	- i	- 1	- 1	_	_	_	
Vote 13 - [NAME CF VOTE 13]		_	_	- 1	-	_	_	_	_	_	
Vote 14 - [NAME OF VOTE 14]		_		-	-	_	_	_	_	_	
Vote 15 - [NAME OF VOTE 15]		_	_ }	_	_	_	_	_	_		
otal Revenue by Vote	2	970 639	1 061 794	1 103 611	1 225 368	1 231 453	1 169 881	1 191 795	1 278 719	1 366 49	
xpenditure by Vote to be appropriated	1										
Vote 1 - EXECUTIVE & COUNCIL		43 193	38 539	55 583	64 170	62 748	59 611	78 645	82 577	86 70	
Vote 2 - FINANCE & ADMINISTRATION		85 753	94 836	138 196	154 731	165 404	157 134	172 126	180 733	189 76	
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELO	PME	60 399	56 054	27 825	63 009	77 225	73 364	73 364	77 032	80 88	
Vote 4 - WATER	1	472 105	555 936	595 005	516 772	506 945	481 597	469 062	492 516	517 14	
Vote 5 - WASTE WATER MANAGEMENT		42 761	68 203	92 103	87 863	90 039	85 537	91 356	95 924	100 72	
Vote 6 - PUBL!C SAFETY		7 364	4 367	2 515	6 100	6 100	5 795	8 434	8 856	9 29	
Vote 7 - ENVIRONMENTAL PROTECTION		8 938	14 406	16 207	18 458	18 600	17 670	18 602	19 532	20 50	
Vote 8 - OTHER: MARKET		825	784	1 045	1 160	1 160	1 102	1 451	1 523	1 60	
Vote 9 - SPORTS & RECREATION	1	1 549	77 214	465	-	_	_	390	410	43	
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]		_	_ !	- [		_	_	_	_	_	
otal Expenditure by Vote	2	722 885	910 339	928 944	912 263	928 221	881 810	913 432	959 103	1 007 058	
·	1										



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

Description	Ref	2013/14	2014/15	2015/16		Current Ye	ar 2016/17		2017/18 Mediu	m Term Revenu Framework	e & Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year + 2019/20
Revenue By Source	1 1	•							-	<u> </u>	
Property rates	2	-	_	- 1	_	- 1	_ }	-	l _	_	_
Property rates - penalties & collection charges							_				
Service charges - electricity revenue	2	_	_	- [	- i	-	- i	_	_	i _	_
Service charges - water revenue	2	184 218	192 674	208 858	361 387	361 387	343 318	281 094	. 315 836	331 627	348 209
Service charges - sanitation revenue	2	93 777	102 346	107 250	112 281	112 281	106 667	106 667	113 236	118 898	124 843
Service charges - refuse revenue	2	_	_	_	_ ]	_	_	_	-	110000	124 040
Service charges - other							- i	_			
Rental of facilities and equipment		2 194	2 430	1 089	1 249	1 149	1 092	1 092	1 160	1 218	1 279
!nterest earned - external investments		10 970	16 025	26 609	15 568	16 433	15 611	15 611	20 813	21 853	22 946
Interest earned - outstanding debtors	1 1	3 192	3 490	4 019	3 802	3 802	3 612	3 612		•	
Dividends received		0.02	0 100	70.0	3,002	3 502	3012	3012	3 848	4 041	4 243
Fines							-	- 5			
Licences and permits			·					-			į
· ·	- [ - [-	<u>:</u>				-		=:			
Agency services			1 200 22				-	53			
Transfers recognised - operational	1.1	229 567	341 199	382 648	408 662	421,978	400 879	400 879	445 808	470 692	499 106
Other revenue	2	9 118	16 964	16 630	11 558	15 316	14 550	14 550	11 977	12 576	13 205
Gains on disposal of PPE	-		862	813			-	-			
otal Revenue (excluding capital transfers and contributions)		533 037	675 991	747 915	914 506	932 346	885 729	823 505	912 678	960 905	1 013 830
xpenditure By Type											
Employee related costs	2	246 106	274 840	302 629	332 850	338 926	321 979	321 979	350 373	367 891	386 286
Remuneration of councillors		7 938	9 146	9 544	11 874	11 054	10 502	10 502	13 306	13 972	14 670
Debt impairment	3	26	18	97 093	38 159	33 609	31 928	31 928	3 000	3.150	3 308
Depreciation & asset impairment	2	198 475	337 860	195 103	123 604	128 645	122 213	122 213	121 047	127 100	133 455
Finance charges		15 815	12 813	13 556	15 776	11 001	10 450	10 450	9 77 1	10 260	10 773
Bulk purchases	2	46 954	52 626	66 091	81 468	78 859	74 916	74 916	76 034	79 835	83 827
Other materials	8	5 821	3 664	13 060	8 700	8 535	8 109	8 109	8 962	9 410	9 881
Contracted services	1 1	19 680	19 964	22 808	29 683	36 965	35 117	35 117	35 558	37 336	39 203
Transfers and grants Other expenditure	1, 1	55 926	29 478	20 327	40 028	17 438	16 566	16 566	18 310	19 226	20 187
Loss on disposal of PPE	4, 5	124 763 1 378	169 930	188 732	230 121	263 189	250 029	250 029	277 070	290 924	305 470
otal Expenditure		722 885	910 339		242.000			-			<u> </u>
· · · · · · · · · · · · · · · · · · ·	+ +			928 944	912 263	928 221	881 810	881 810	913 432	959 103	1 007 058
urplus/(Deficit)		(189 848)	(234 348)	(181 029)	2 243	4 125	3 918	(58 305)	(753)	1 802	6 772
Transfers recognised - capital	1.1	437 602	385 804	355 696	310 862	299 108	284 152	284 152	279 116	317 815	352 668
Contributions recognised - capital Contributed assets	6			- 1	-	-	-	-	-	- }	-
urplusi(Deficit) after capital transfers & ontributions		247 754	151 455	174 667	313 105	303 232	288 071	225 847	278 363	319 616	359 440
Taxation							_			į	
urplus/(Deficit) after taxation		247 754	151 455	174 667	313 105	303 232	288 071	225 847	278 363	319 616	359 440
Attributable to minorities							-	220041	210 000	313010	303 440
urplus/(Deficit) attributable to municipality	-	247 754	151 455	174 667	313 105	303 232	288 071	225 847	278 363	319 616	359 440
Share of surplus/ (deficit) of associate	7								2.0000	012010	203 14V
urplus/(Deficit) for the year	+ - + -										

- 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

Vote Description	Ref	2013/14	2014/15	2015/16		Current Ye	ar 2016/17		2017/18 Mediu	m Term Revenue Framework	& Expenditur
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fuil Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year 2019/20
Capital expenditure - Vote Multi-year expenditure to be appropriated	2			ļ		ĺ					
Vote 1 - EXECUTIVE & COUNCIL	2			- 1					į		
Vote 2 - FINANCE & ADMINISTRATION			_			_	_	_	i -		
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVEL	OPME	_	_ i	_	_	_	- 1	_	_		:
Vote 4 - WATER		_	-	-	_		- 1	_	i -	_	.
Vote 5 - WASTE WATER MANAGEMENT	1 1	-	- 1	- 1	-			_	-	-	
Vote 6 - PUBLIC SAFETY	1	-	-	- 4	-	-	-	-	- 1	-	-
Vote 7 - ENVIRONMENTAL PROTECTION		-	-	- 1	-	-	-	-	j -	-	-
Vote 8 - OTHER: MARKET		-	-	- 1	-	-	- !	-	-	-	-
Vote 9 - SPORTS & RECREATION			-	- !	-	-	- [	-	-	-	
Vote 10 - [NAME OF VOTE 10]  Vote 11 - [NAME OF VOTE 11]		_ [	- ]	-	_	_	-	-	-	_	١ .
Vote 12 - [NAME OF VOTE 12]			_	_	_ [ ]	_		_	_	_	
Vote 13 - [NAME OF VOTE 13]		_	_	_ i	_ [	_	_	Ξ.		]	
Vote 14 - [NAME OF VOTE 14]		_	_	_	_	_	_	_	_	_	
Vote 15 - [NAME OF VOTE 15]			_	-	_ [	_	_ !	_	_	_	
apital multi-year expenditure sub-total	7	-	_	_	_	_	_	_	_	_	
ingle-year expenditure to be appropriated	2		}	j			i		1		
Vote 1 - EXECUTIVE & COUNCIL	[ -	_	599	129	2 640	2 453	2 331	2 331	1 000		
Vote 2 - FINANCE & ADMINISTRATION		1 881	11 766	10 720	44 055	39 522	37 546	37 546	50 159	_	:
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELO	OPME	202	-	10 120	590	355	337	337	265	279	29
Vote 4 - WATER		278 094	289 821	348 608	238 418	252 175	239 567	239 567	228 751	231 961	262 52
Vote 5 - WASTE WATER MANAGEMENT		22 459	23 600	4 631	82 444	48 432	46 011	46 011	81 500	85 575	89 88
Vote 5 - PUBLIC SAFETY		3 555	-	163	1 000	6 000	5 700	5 700	_	-	
Vote 7 - ENVIRONMENTAL PROTECTION		-	-	-	-	295	280	280	650	_	-
Vote 8 - OTHER: MARKET	i i	-	-	-	- [	-	-	-	-	_	-
Vote 9 - SPORTS & RECREATION		25	~	- j	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	- [	-	-	- ]	-		-	-
Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13]			-	- 1	-	-		_	-	_	-
Vote 14 - [NAME OF VOTE 14]			_ [	_ [	_	<u> </u>	_ [ [	_	-	_	_
Vote 15 - [NAME OF VOTE 15]		_	_ {	_	_	_ [	1	_	_	_	_
apital single-year expenditure sub-total		306 216	325 786	364 251	369 147	349 233	331 772	331 772	362 325	317 815	352 66
otal Capital Expenditure - Vote	1 -	306 216	325 786	364 251	369 147	349 233	331 772	331 772	362 325	317 815	352 66
apital Expenditure - Standard		···	i								
Governance and administration	i l	1 881	12 365	10 849	46 695	41 976	39 877	39 877	51 159		
Executive and council		1001	599	129	2 640	2 453	2 331	2 331	1 000		
Budget and treasury office				73	15 000	7 085	6 731	6731	4 039		
Corporate services		1 881	11 766	10,647	29 055	32 437	30 815	30 815	46 150		
Community and public safety		3 581	-	163	1 300	6 000	5 700	5 700	_	_	_
Community and social services			- 1	Į		1-1	1				
Sport and recreation	l	25				- A J	-	_			
Public safety		3 555		163	1 000	6 000	5 700	5 700			
Housing		1.44			:			-	1.		
Health			: [	1.		-		7.	i		
Economic and environmental services		202	- [	- 1	590	650	618	618	915	279	29
Planning and development		202			590	. 355	337	337	285	279	. 29
Road transport Environmental protection						295	- 280	280	650		
Trading services		300 553	313 421	353 239	320 862	300 608	285 577	285 577	310 251	317 536	352 37
Electricity		500 555	010-921	330 203	520 002	-	- 203 211	200 311	310251	311 330	332 31
Water		278 094	289 821	348 608	238 418	252 175	239 567	239 567	228 751	231 961	262 52
Waste water management		22 459	23 800	4 631	B2 444	48 432	46 011	46 011	81 500	85 575	89 85
Waste menagement			1	T		-	-	_			
Other				.					1. 1		
otal Capital Expenditure - Standard	3	306 216	325 786	364 251	369 147	349 233	331 772	331 772	362 325	317 815	352 66
nded by:	$\Box$										_
National Government		294 998	297 015	307 058	310 862	299 108	284 152	284 152	278 851	317 536	352 37
Provincial Government		_37,000	16 918	48 373	2,502	200 .00	2.57.102		210.001	5:1 500	302.31
District Municipality			,- 0,0			- 1	7.1				
Other transfers and grants								-			
Transfers recognised - capital	4	294 998	313 934	355 430	310 862	299 108	284 152	284 152	278 851	317 536	352 37
Public contributions & donations	5			1	3 1			_	: "		
Borrowing	6					-		[			144
Internally generated funds		11 219	11 B53	8 821	58 285	50 128	47 619	47 619	83 474	279	29
otal Capital Funding	7	306 216	325 786								352 66

Neurolicipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

Include capital component of PPP unitary peyment. Note that capital transfers are only appropriated to municipalities for the budget year

Capital expenditure by standard classification must reconcile to the appropriations by vote

Must reconcile to supporting table SA20 and to Budgeted Financial Performence (revenue and expenditure)

<sup>5.</sup> Must reconcile to Budgeted Financial Performance (revenue and expenditure)

<sup>6.</sup> 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 Expanditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC24 Hay - Table As Consolidated Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16		Current Ye	ar 2016/17		201710 Inedia	Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fuil Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS			•								i
Current assets											i
Cash		163 675	50 622	63 364	146 918	48 614	46 183	46 183	31 844	46 815	25 179
Call investment deposits	1 1	8 293	222 080	215 203	233 184	233 184	221 524	221 524	140 224	100 000	100 000
Consumer debtors	1	130 849	96 262	59 351	127 573	202 165	192 056	192 056	138 306	145 221	152 482
Other debtors		20 072	50 989	63 295	56 215	30 215	28 704	28 704	22 661	23 794	24 984
Current portion of long-term receivables		32	52	12	36	36	34	34	217	228	239
Inventory	2	8 069	14 426	11 524	21 781	31 500	29 925	29 925	20 475	21 499	22 574
Total current assets		330 991	434 431	412 749	585 707	545 713	518 428	518 428	353 727	337 557	325 458
Non current assets											
Long-term receivables		7	271	101	189	339	322	322	650	683	- 717
Investments		ĵ	- 1			_	_	-		1, 43	-
Investment property		14 600	29 403	29 500	32 417	29 500	28 025	28 025	30 000	31 500	33 075
Investment in Associate					. 17 = 1		□ -	-	<u> </u>		-
Property, plant and equipment	3	3 531 226	3 590 626	3 996 396	4 015 300	4 257 988	4 045 089	4 045 089	4 042 114	4 244 220	4 456 431
Agricultural		1			-	- 1 A 1 -	_	-	-		_
Biological					1	_		_ ,i	· · ·	_	-
Intangible		9 624	8 981	11.504	7 114	. 11 504	10 929	10 929	9 779	10 267	10 781
Other non-current assets					_			_	. –	_ :	_
Total non current assets		3 555 457	3 629 281	4 037 501	4 055 021	4 299 332	4 084 365	4 084 365	4 082 543	4 286 670	4 501 003
TOTAL ASSETS		3 886 448	4 063 711	4 450 251	4 640 728	4 845 045	4 602 793	4 602 793	4 436 270	4 624 226	4 826 461
LIABILITIES											
Current liabilities											i
Bank overdraft	1	3 343.	26 152	2 306	- 1	1 500	1 425	1 425	-		-
Borrowing	4	21 630	21 979	19 728	18 277	18 277	17 363	17 363	20 714	21 750	22 837
Consumer deposits		19 725	2C 034	20 607	21 456	21 730	20 643	20 643	22 816	23 957	25 155
Trade and other payables	4	155 558	171 312	185 986	174 395	207 840	197 448	197 448	207 320	217 686	228 570
Provisions		16 733	20 269	25 716	22 346	22 346	21 229	21 229	23 464	24 637	25 869
Total current liab!litles		216 990	259 747	254 342	236 476	271 693	258 108	258 108	274 314	288 029	302 431
Non current liabilities											
Borrowing		165 364	144 531	125 826	109 524	109 524	104 048	104 048	83 333	61 584	38 746
Provisions		24 600	28 484	29 582	31 575	30 875	29 331	29 331	32 419	34 039	35 741
Total non current liabilities	1	189 965	173 016	155 407	141 098	140 398	133 379	133 379	115 752	95 623	74 488
TOTAL LIABILITIES		406 954	432 762	409 749	377 574	412 091	391 487	391 487	390 066	383 653	376 919
NET ASSETS	5	3 479 494	3 630 943	4 040 501	4 263 154	4 432 954	4 211 306	4 211 305	4 046 204	4 240 574	4 449 542
COMMUNITY WEALTH/EQUITY	İ	ĺ	j		İ		ļ				
Accumulated Surplus/(Deficit)		3 479 494	3 630 949	4 040 501	4 263 154	4 432 954	4 2 1 1 3 0 6	4 211 306	4 046 204	4 240 574	4 449 542
Reserves	4	7		_	-		}		_	_	_
10001700					2					+ 14 · · · · · · ·	
											1 2

References

Detail to be provided in Table SA3

<sup>2.</sup> Include completed low cost housing to be transferred to beneficiaries within 12 months

<sup>3.</sup> Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

Detail to be provided in Table SA3. Includes reserves to be funded by statute.
 Net assets must balance with Total Community Wealth/Equity

DC21 Ugu - Table A7 Consolidated Budgeted Cash Flows

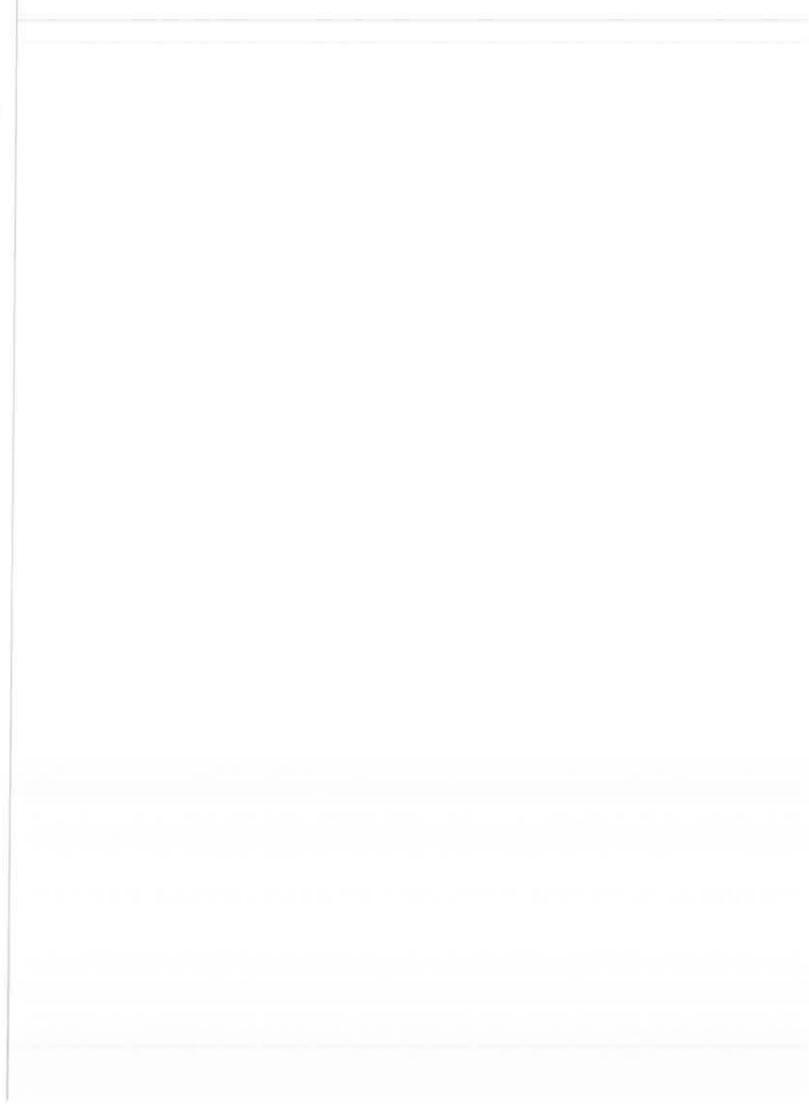
Description	Ref	2013/14	2014/15	2015/16		Current Ye	ear 2016/17		2017/18 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES									·		
Receipts			]		í I						
Property rates, penalties & collection charges	1		i	. ,	- 1	-	-	-	-	-	_
Service charges		286 747	331 609	316 108	412 091	412 091	391 486	391 486	300 350	315 368	331 136
Other revenue				17 719	12 785	16 465	15 642	15 642	13 137	13 794	14 484
Government - operating	10	432 690	321 618	321 618	408 662	421 978	400 879	400 879	445 808	47C 692	499 106
Government - capital	1	234 306	384 636	416 726	310 862	299 462	284 489	284 489	279 116	317 815	352 668
Interest		14 163	19 515	30 628	19 356	20 234	19 223	19 223	23 507	24 682	25 916
Dividends					_	<u></u>	-		_	-	
Payments											
Suppliers and employees		(254 390)	(283 986)	(654 732)	(620 842)	(770 994).	(732 444)	(732 444)	(761 303)	(799 368)	(839 336)
Finance charges		(15 818)		(13 556)	1	(11 001)	(10 450)	(10 450)	, ,	(10 260)	(10 773)
Transfers and Grants	1	(274 766)		(20 327)	, , ,	(17 438)	(16 566)	(16 566)	(18 310)	(19 226)	(20 187)
NET CASH FROM/(USED) OPERATING ACTIVITIES	1	422 933	433 798	414 183	490 109	370 798	352 258	352 258	272 534	313 496	353 014
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts	1										
Proceeds on disposal of PPE		75	885	963		150	143	143	_	_	_
Decrease (Increase) in non-current debtors		63	(263)	210			-	140	(311)	(326)	(342)
Decrease (increase) other non-current receivables		19	(20)	-	95	(150)	(143)	(143)	(311)	(\$20)	(342)
Decrease (increase) in non-current investments		'"	(20)		, 55	(150)	(140)	(143)	_	_	-
Payments	]	-	· · · · · · · · · · · · · · · · · · ·		_ 1		F - 5-1		_	_	_
Capital assets	İ	(306 216)	(325 004)	(365 260)	(369 147)	(349 233)	(004 270)	(004 770)	(000 005)	(047.045)	40 CO COD
NET CASH FROM (USED) INVESTING ACTIVITIES	-	(306 059)	(324 401)	(364 087)	(369 052)		(331 772)	(331 772)		(317 915)	(352 668)
		(500 003)	(324 401)	(354 067)	(369 092)	(349 233)	(331 772)	(331 772)	(362 636)	(318 141)	(353 010)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		·		· ·	-	-	- 1	- 1	-	_ 1	~
Borrowing long term/refinancing		-		-	* -	-	_	-	_	-	_
Increase (decrease) in consumer deposits		346	309	573	421	273	259	259	1 086	1 141	1 198
Payments		·		· 1							
Repayment of borrowing		(23 480)	(20 484)	(20 957)	(18 277)	(16 302)	(15 487)	(15 487)	(20 714)	(21 750)	(22 837)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(23 135)	(20 175)	(20 385)	(17 857)	(16 029)	(15 227)	(15 227)	(19 628)	(20 609)	(21 639)
NET INCREASE/ (DECREASE) IN CASH HELD		93 739	89 222	29 711	103 200	5 536	5 260	5 260	(109 729)	(25 253)	(21 636)
Cash/cash equivalents at the year begin:	2	74 886	157 328	246 549	263 709	276 261	276 251	276 261	281 797	172 068	146 815
Cash/cash equivalents at the year end:	2	168 625	246 549	276 261	366 909	281 797	281 520	281 520	172 068	146 815	125 179
References									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1.40 010	120 110

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

DC21 Upu - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16		Current Yea	ar 2016/17		2017/18 Mediu	m Term Revenue Framework	a & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +: 2019/20
Cash and investments available					i					-	
Cash/cash equivalents at the year end	1	168 625	246 549	276 261	366 909	281 797	281 520	281 520	172 068	146 815	125 179
Other current investments > 90 days	- 1 - 1	0	-	_	13 193	(1 500)	(15 238)	(15 238)	_	_	
Non current assets - Investments	1	_	-	-v/	- 1	` _ '	` -1		_	_	_
Cash and investments available:	_   '	168 625	246 549	276 261	380 102	280 297	266 282	266 282	172 068	146 815	125 179
Application of cash and investments										i -	
Unspent conditional transfers	1 1	48 333	21 366	8 730	23 556	_	_ ‡	_	_	_	_
Unspent borrowing		-	_ }	- 1		_	_ [		_	_	_
Statutory requirements	2		_ 1				į				. 3
Other working capital requirements	3	(40 736)	(4 433)	55 968	(8 596)	5 924	5 628	(23 697)	93 736	98 423	103 344
Other provisions		[	` _ [	_	`_ {}	_		( )	-	, 00 120	100 044
Long term investments committed	4	_	-	_ ]	-	_	_ [	- 1		_	1° – –
Reserves to be backed by cash/investments	5									: -	
otal Application of cash and investments:		7 598	16 933	64 698	14 959	5 924	5 628	(23 697)	93 736	98 423	103 344
Surplus(shortfail)	$\neg$	161 027	229 616	211 563	365 142	274 374	260 655	289 980	78 332	48 392	21 834

References
1. Must reconcile with Budgeted Cash Flows



<sup>1.</sup> Most recorded white badgeted cash ricks
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working-capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC21 Ugu - Table A9 Consolidated Asset  Description	Ref	2013/14	2014/15	2015/16	C	Eurrent Year 2016/	m7	2017/18 Medic	ım Term Revenu Framework	e & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Origina! Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year 4 2019/20
CAPITAL EXPENDITURE										
Total New Assets	1	244 897	325 786	364 251	335 588	349 233	331 772	83 474	25 021	45 23
Infrastructure - Road transport		_	-	_	j -	-	_	-	-	-
Infrastructure - Electricity Infrastructure - Water		225 220	- 084 720	-	-				_	-
Infrastructure - Senitation		225 028	281 738	280 883	237 597	251 175	238 617	10 400	24 742	44 942
Infrastructure - Other	-	4 063	20 858	47 805	47 206	48 432	46 011	20 000	_	-
Infrastructure		229 091	302 596	328 688	284 803	299 608	284 627	70 400	-	-
Community			-	250 000	207 003	288 000	204 027	30 400	24 742	44 942
Heritage assets		_	_	_	_	[ ]	_	_		
Investment properties		_	-	_	_	_ [	_	_	_	_
Other assets	6	13 323	20 704	30 661	50 785	49 628	47 144	53 074	279	293
Agricultural Assets	1	i -	_ ]	_	_	1 _ !	_			
Biological assets		_	- !	_	_	- 1	_ !	E .	_	]
Intangibies		2 483	2 487	4 902	-	_		_	_	_
Total Renewal of Existing Assets	2	51 320	_		33 559	_	_	270 054	200 704	
Infrastructure - Road transport	1	01020	_	_	20 203		-	278 851	292 794	307 433
Infrastructure - Electricity		_		_	_	_	_	-	-	1 -
Infrastructure - Water		39 858	_	_	8 000		_	217 351	720 240	
Infrastructure - Senitation		18 396	_ [	_	25 559		_	61 500	228 219	239 629
Infrastructure - Other		-	_	_	20 000	_ [		01,200	64 575	67 804
Infrastructure		58 254	_		33 559			278 851	292 794	307 433
Community		3 068	_	_	55 556	_	_	210 001	202 194	307 433
Heritage assets		-	_	_	' <u>-</u>	_	_	_	_	_
investment properties		_	_	_	_	_ [	_ [	_	_	
Other assets	6	-	_	_	-	_	_ i	_	_	]
Agricuitural Assets	İ	_	_	_ i	_	_ [	_ Ì	_	_	
Biological assets	-	- 1	_ :	_	_	_	_ [	_	_ i	_
Intangibies	1 :	_	-	-	-	_	_	_	_	
Total Capital Expenditure	4	-	-							
Infrastructure - Road transport	1 *									
Infrastructure - Electricity			-	-	-	-	-	-	-	-
Infrastructure - Water	j	264 886	281 738	280 883	245 597			-		
Infrastructure - Sanitation		22 459	20 858	47 805	72 765	251 175	238 617	227 751	252 961	284 572
Infrestructure - Other	1.	22 400	20 000	4, 803	12 100	48 432	46 011	81 500	64 575	67 804
!nfrastructure		287 344	302 598	328 688	318 362	299 608	284 627	309 251	317 536	352 376
Community	1	3 068	-	- 1	- 010 002	233 000	204 027	309 231	317 330	302 3/6
Heritage assets		-	- 1	_ !	_	_	_ [	_	_	_
Investment properties	1 1	- 1	_	_	- 1	_	_ 1	_	_ [	_
Other assets		13 323	20 704	30 661	50 785	49 626	47 144	53 074	279	293
Agricultural Assets		_	_	- 1	_			_	210	255
Biological assets		- 1	_	_	_	_	_ i	_ [ ]	-	_
Intangibies		2 483	2 487	4 902	_	_	_ [	_	_	_
OTAL CAPITAL EXPENDITURE - Asset class	2	306 216	325 786	364 251	369 147	349 233	331 772	362 325	317 815	352 668
SOUTH DECISION OF SUPPLY	1						001 112	302 323	211 013	332 086
SSET REGISTER SUMMARY - PPE (WCV) Infrastructure - Road transport	5			i						
Infrastructure - Electricity				i			1			
Infrastructure - Water	1 1	2 239 312	2 791 080	2 503 693	3 059 369	0.754.400	0.040.700			
Infrastructure - Sanitation		675 586	604 238	1 284 172		2 754 423	2 616 702	2 498 119	2 623 025	2 754 178
Infrastructure - Other		2 444	5 092	1 254 172	703 541	1 342 604	1 275 474	1 343 041	1 410 193	1 480 703
Infrastructure	}	2 917 342	3 400 410	3 797 865	5 356 3 768 267	4 097 027	3 892 175	2 044 400	4.022.240	4.00
Community		96 501	J 400 470	5 101 000	3 / 08 20/	4 097 027	3 892 175	3 841 160	4 033 218	4 234 879
Heritage assets		00 001	-		-	_		_ [		
Investment properties		14 600	29 4C3	29 500	32 417	29 500	28 025	30 000	31 500	33 075
Other assets	1	517 382	190 216	198 530	247 033	160 961	152 913	200 954	211 002	221 552
Agricultural Assets			_	-	- 1	, 251	102 513	200 504	1	221 302
Biological assets		_		_ [	_	_	_	- [	-	-
Intangibles		9 624	8 981	11 504	7 114	11 504	10 929	9 779	10 267	10 781
OTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 555 450	3 629 010	4 037 400	4 054 831	4 298 992	4 084 042	4 081 893	4 285 987	4 500 287
(PENDITURE OTHER ITEMS								. 4-, 000	-7 KWO 091	- 1000 £01
Depreciation & asset impairment		198 475	337 86C	195 103	400.004	400 0	400 440	(84 - : =		
Repairs and Maintenance by Asset Class	3	17 173	52 638	63 151	123 804	128 645	122 213	121 047	127 100	133 455
Infrestructure - Road transport		1 463	954	,	70 636	68 636	65 204	66 839	70 181	73 690
Infrestructure - Electricity		1403	204	1 145	5 799	5 634	5 353	5 487	5 761	6 049
Infrastructure - Water		8 317	15 057	18 064	20 695	20 109	40.404	40.500	-	
Intrastructure - Sanitation		699	4 342	5 210	3 300	3 206	19 104	19 583	20 562	21 590
Infrastructure - Other			7072	5210	3 063	2 976	3 046	3 122	3 279	3 443
Infrastructure	-	10 480	20 354	24 419	32 857	31 926	2 827 30 330	2 898	3 043	3 195
Community			10 307	24418	92 00s	31 820	30 330	37 097	32 645	34 278
Heritage assets		_	_ !	_			_	-	-	-
Investment properties		_	_ 1	_	_	_	_ [	-	-	-
Other assets	6, 7	6 693	32 284	38 732	37 779	36 709	34 874	35 748	27 520	90.447
TAL EXPENDITURE OTHER (TEMS	7.	215 648	390 498	258 254	194 240	197 281	187 417	187 887	37 536 197 281	39 413
			-20 400		1-7-5-74	191 201	101411	100 101	197 261	207 145
newal of Existing Assets as % of total capex		20.0%	0.0%	0.0%	9.1%	0.0%	0.0%	77.0%	92.1%	87.2%
newal of Existing Assets as % of total capex newal of Existing Assets as % of deprecn"		30.9%	0.0%	0.0%	27.2%	0.0%	0.0% 0.0%	77.0% 230.4%	92.1% 230.4%	87.2% 230.4%
newal of Existing Assets as % of total capex newal of Existing Assets as % of depreen" M as a % of PPE newal and R&M as a % of PPE							1			

				P34						
DC21 Ugu - Table A9 Consolidated Asset I	Manag	gement								
Description	Ref	2013/14	2014/15	2015/16	C	Current Year 2010	6/17	2017/18 Mediu	ım Term Revenus Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Origina! Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +: 2019/20
CAPITAL EXPENDITURE  Total New Assets	1	244 897	325 786	364 251					25 021	45 235
Infrastructure - Road transport Infrastructure - Electricity		_	- -		-	-	-		_	-
Infrastructure - Water Infrastructure - Senitation		225 028 4 063	281 738 20 858	1						44 942 -
Infrastructure - Other Infrastructure		229 091	302 596	328 688	284 803	299 608	284 627	30 400	24 742	44 942
Community Heritage assets		- -	-			-		_	-	-
Investment properties Other assets	6	13 323	20 764	30 661	50 7B5	49 626	47 144	53 074	279	_ 293
Agricultural Assets Biological assets			-		-	_	-	-		_
Intangibles		2 483	2 487	4 902					_	
Total Renewal of Existing Assets Infrastructure - Road transport	2	51 320 ~	-	_	33 559		_	278 851	292 794 —	307 433 -
Infrastructure - Electricity Infrastructure - Water		- 39 858 :	-		8 COO	-	-		228 219	239 629
Infrastructure - Sanitation Infrastructure - Other		18 396 -	-		25 559	-	_	61 500 -	64 575 —	67 804
Infrastructure Community		58 254 3 068	-		33 559		=	278 851	292 794	307 433
Heritage assets Investment properties		-	-	_	_	-	-	_	_	_
Other assets Agricultural Assets	6	-	-	-	-	_	_	_	-	-
Biological assets	!	-	-	-	-	_	_	_		-
Total Capital Expenditure	4	-		-	-	-		-		<del></del> _
Infrestructure - Roed trensport Infrestructure - Electricity		-	-	-	-	-	-	-	_	-
Infrastructure - Water Infrastructure - Sanitation		264 886 22 459	281 738 20 858			251 175 48 432		227 751	252 961	284 572
Infrestructure - Other !nfrestructure	-	287 344	302 598		318 362	299 608	_		64 575	67 804
Community Heritage assets		3 068	-	320 000	- 316 302	-	284 627 -	309 251 -	317 536 -	352 376 -
Investment properties Other assets		-	-	-	-			-	-	-
Agricultural Assets		13 323	20 704	30 661 —	50 785 -	49 626 : -	47 144	53 074	279	293
Biological assets Intangibies		- 2 483	- 2 487	4 902	o <u>-</u>	-	_	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	306 216	325 786	364 251	369 147	349 233	331 772	362 325	317 815	352 668
ASSET REGISTER SUMMARY - PPE (WDV) Infrastructure - Road transport	5								. ]	
Infrastructure - Electricity Infrastructure - Walter		2 239 312	2 791 080	2 503 893	3 059 369	2 754 423	2 616 702	2 498 119	2 623 025	2 754 178
Infrastructure - Senitation Infrastructure - Other		675 586 2 444	604 238 5 092	1 294 172		1 342 604	1 275 474		1 410 193	1 480 703
Infrastructure Community		2 917 342	3 400 410	3 797 865	3 768 267	4 097 027	3 892 175	3 841 160	4 033 218	4 234 879
Heritage assets Investment properties				-	-		-			
Other assets		14 600 517 382	29 4C3 190 216	29 500 198 530	32 417 247 033	29 500 160 961	28 025 152 913	30 000 200 954	31 500 211 002	33 075 221 552
Agricultural Assets Biological assets		-	-	_ _	-	-	-	-	-	-
Intangibles TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	9 624 3 555 450	8 981 3 629 010	11 504 4 037 400	7 114 4 054 831	11 504 4 298 992	10 929 <b>4 084 042</b>	9 779 4 081 893	10 267 4 285 987	10 781 4 500 287
EXPENDITURE OTHER ITEMS  Depreciation & asset impairment		198 475				Ī				_
Repairs and Maintenance by Asset Class Infrastructure - Road transport	3	17 173	337 860 52 638	195 103 63 151	123 804 70 636	128 645 68 638	122 213 65 204	121 047 66 839	127 100 70 181	133 455 73 690
Infrestructure - Electricity		1 463	954	1 145	5 799	5 634	5 353 -	5 487 -	5 761	6 G49 —
Infrestructure - Water Infrestructure - Sanitation		8 317 699	15 057 4 342	18 064 5 210	20 695 3 300	20 109 3 206	19 104 3 046	19 583 3 122	20 562 3 279	21 590 3 443
Infrastructure - Other Infrastructure	-	10 480	20 354	- 24 419	3 063 32 857	2 976 31 926	2 827 30 336	2 898 31 091	3 043 32 645	3 195 34 278
Community Heritage assets		- [	-	-	-	-	-	-	-	-
Investment properties	6, 7	6 693	- 32 284	38 732	37 779	- 36 709	- 34 874	35 748	-	-
TOTAL EXPENDITURE OTHER (TEMS		215 648	390 498	258 254	194 240	197 281	187 417	187 887	37 536 197 281	39 413 207 145
Renewal of Existing Assets as % of total capex Renewal of Existing Assets as % of depreen*		20.0% 30.9%	0.0% 0.0%	0.0% 0.0%	9.1% 27.2%	0.0% 0.0%	0.0% 0.0%	77.0% 230.4%	92.1% 230.4%	87.2% 230.4%
R&M as a % of PPE Renewal and R&M as a % of PPE		0.5% 2.0%	1.5%	1.6% 2.0%	1.8%	1.6%	1.6%	1.7% 8.0%	1.7% 8.0%	1.7%
References				a., W / U	0.076	2.076	4.070	0,076	0.0%	8.0%
<ol> <li>Detail of new assets provided in Table SA34a</li> <li>Detail of renewal of existing assets provided in Table SA34</li> </ol>	4b									
3. Detail of Repairs and Maintenance by Asset Class provide:	ed in Tab	ide SA34c								
4. Must reconcile to total capital expanditure on Budgeted Ca 5. Must reconcile to 'Budgeted Financial Position' (written dow	wn value	e)								
6. Donaled/contributed and assets funded by finance leases t			ective category							

DC21 Ugu - Table A10 Consolidated basic service delivery measu

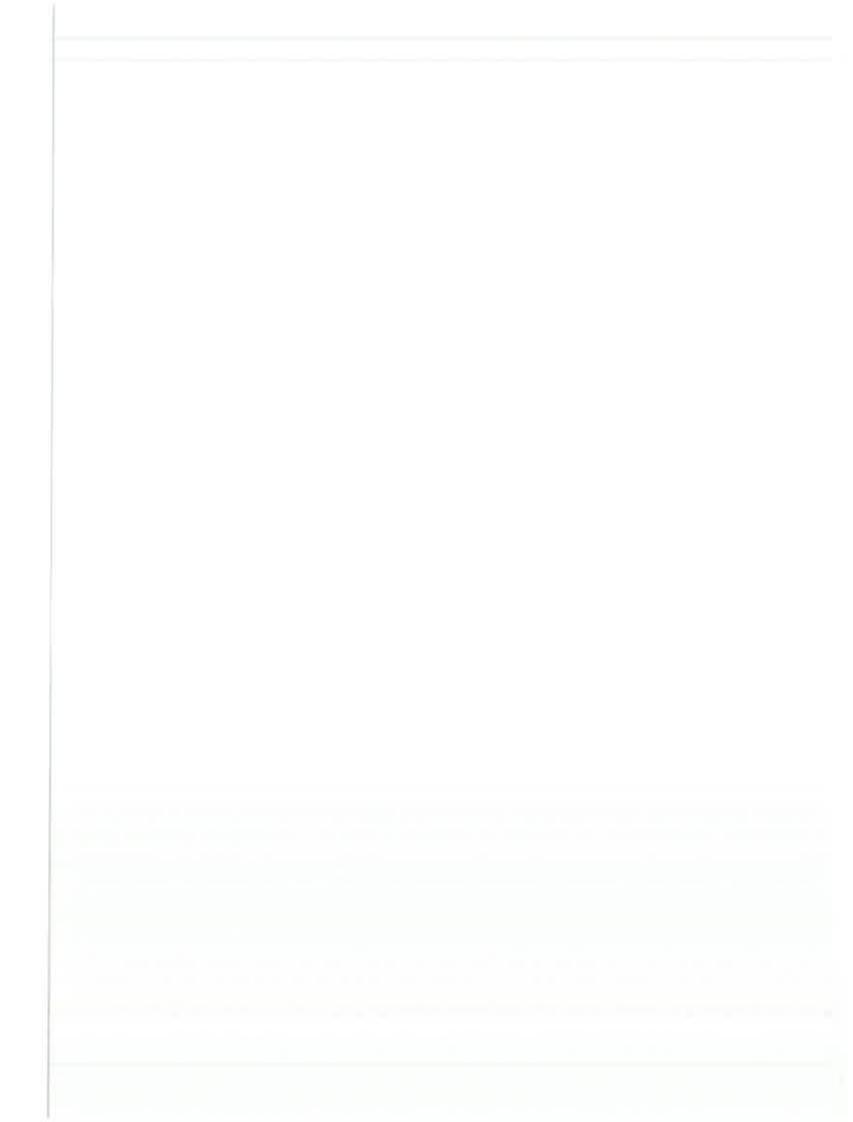
DC21 Ugu - Table A10 Consolidated basic service delivery measurement		2013/14	2014/15	2015/16	c	urrent Year 2016	/17	2017/18 Mediu	m Term Revenue	e & Expenditure
Description	Ref	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18		1 Budget Year +: 2019/20
Household service targets	1	*		<del> </del>	Danger	Duuger	Loierast	20:7716	2010/15	23 19/20
Water:					İ					
Piped water inside dwelling		46	30	1		33	33	35	36	1
Piped water Inside yard (but not in dwelling)		22	14			15	15		17	
Using public tap (at least min.service level)  Other water supply (at least min.service level)	2	60	. 58		1	64	64	67	70	1
Minimum Service Level and Above sub-total	4	26 154	130	137		143	31 143	32 150	34	
Using public tap (< min.service level)	3	5	25		1	28	28	29	158 30	
Other water supply (< min.service level)	4	26	28	27		29	29	30	32	
No water supply		_		_	-	_		-		-
Below Minimum Service Level sub-total		31	. 51	54	56	56	56	59	62	
Total number of households	5	1B5	181	190	200	200	200	210	220	231
Sanitation/sewerage:			Ì					1		
Flush toilet (connected to sewerage)		34	35	37	39	39	39	41	43	45
Flush tollet (with septic tank)		14	15	16	17	17	17	17	18	
Chemical tollet		15	18	19	20	20	20	21	22	23
Pit to let (ventilated)	1	53	58	61	64	64	64	67	j 70	74
Other toilet provisions (> min.service (avel)	1 1		_			-	-			
Minimum Service Level and Above sub-total  Bucket toilet		116	126	132	1	139	139	145	153	i
Other tollet provisions (< min.service level)		3 54	3 49	3	3	3	3	3	4	4
No toilet provisions		54 8	1 49 B	51 8	54 9	54 9	54 9	57	60	63
Below Minimum Service Level sub-total	1 +	65	50	63	66	66	66	9	10 73	
Total number of households	5	161	186	195	205	205	205	215	226	237
Energy:	1 1		_							1
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)		_	_	_	_	_	_	i _	_	_
Other energy sources		-	_	-	-	_	_	_	_	_
Below Minimum Service Level sub-total	00	-	. –	-	_	- 1	-		_	_
Total number of households	.5	-	-		-	-	-	-	-	_
Refuse:										
Removed at least once a week		_	_	_		_	_	_	_	_
Minimum Service Level and Above sub-total		-	_	_	- 1	_ [	_	_	_	_
Removed less frequently than once a week	Ιi	-	- ,	-	-	-	-	~	_	_
Using communal refuse dump		-	-	-	j -	-	-	-	- :	-
Using own refuse dump		-	-	-	! -	-	- i	~	-	_
Other rubbish disposal No rubbish disposal		-	_	-	! -	-	-	-	-	-
Balow Minimum Service Level sub-total	-		-			_	-			
Total number of households	5			-						
Households receiving Free Basic Service	7				]					
Water (6 kilolitres per household per month)	1	-		_	-	-	-	- i	-	-
Sanitation (free minimum jevel service)		-	-		-	- 1	-	-	-	-
Electricity/other energy (50kwh per household per month)  Refuse (removed at least once a week)		-	-	_	-	-	-	-	-	- 1
	1.1				-		-			
Cast of Free Basic Services provided - Formal Settlements (R'000)  Water (6 kilolitres per Indigent household per month)	8	CE C00	05.074	£1.00						
Senitation (free sanitation service to Indigent households)		55 566	25 214	54 480	65 498	65 496	62 223	70 337	73 539	77 216
Electricity/other energy (50kwh per Indigent household per month)	f		_	_		-	-	-	~	_
Refuse (removed once a week for Indigent households)		_	_	_		_ I	_ [	_	. [	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		- [	_	_	_	-	- i	_	_	_
Total cost of FBS provided		55 566	25 214	54 480	65 498	65 498	62 223	70 037	73 539	77 216
lighest level of free service provided per household			Ţ							
Property rates (R value threshold)		1.	7					i		
Water (kilolitres per household per month)		6	. 6	6	В	В	6	6	6	. 6
		6	6	6	6	6	6	6	- 6	6
Sanitation (kilolitres per household per month)			,	3. 1						.
Sanitation (Rand per household per month)										
Sanitation (Rand per household per month) Electricity (kwh per household per month)										
Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average Efres per week)						1		<u> </u>		
Sanitation (Rand per household per month) Electricity (kwh per household per month)	9									
Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average Etres per week) Revenue cost of subsidised services provided (R'900)	8									
Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average Etres per week) Revenue cost of subsidised services provided (R'900) Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)	9									
Sanitation (Rand per household per month) Electricity (liwit per household per month) Refuse (average Etres per week)  Revenue cost of subsidised services provided (R'900)  Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) Property rates exemptions, reductions and rebates and impermissable values in excess of	8									
Sanitation (Rand per household per month) Electricity (liwth per household per month) Refuse (average Etres per week)  Revenue cost of subsidised services provided (R'900)  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)	9	-		-	_		_	_	_	_
Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average Etres per week)  Revenue cost of subsidised services provided (R'900)  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 kiloitites per indigent household per month)	S	3 593	22 983	17 631	32 618	- 32 618	30 987	32 618	34 248	- 35 961
Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average Efres per week)  Revenue cost of subsidised services provided (R'300)  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 kilcilitres per indigent household per month) Sanitation (In excess of free sanitation service to indigent households)	S	1		17 831	32 618	32 618	30 987 —	32 618 -	34 249 -	- 35 961
Sanitation (Rand per household per month) Electricity (liwit per household per month) Refuse (average Etres per week)  Revenue cost of subsidised services provided (R'900)  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 kilotitres 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)	8	3 593		17 831	32 618 - -	32 618	30 987 - -	32 618 - -	34 248 - -	35 961 - -
Sanitation (Rand per household per month) Electricity (twith per household per month) Refuse (average Etres per week)  Revenue cost of subsidised services provided (R'000)  Property reles (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 kilcilitres per indigent household per month) Sanitation (in excess of free sanitation service to Indigent household per month) Refuse (in excess of one removal a week for indigent household per month)	9	3 593 →		17 831 - -	32 618 - - -	32 618	30 987 - -	32 618 - - -	34 249 - - -	35 961 - - -
Sanitation (Rand per household per month) Electricity (liwth per household per month) Refuse (average Etres per week)  Revenue cost of subsidised services provided (R'900)  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 (the excess of 6 kilolitires per indigent household per month) Sanitation (in excess of free sanitation service to indigent households) Electricity/other energy (in excess of 50 km/ per indigent household per month) Refuse (in excess of one removal a week for indigent households) Municipal Housing - rental rebates		3 593 →		- 17 831 - - -	32 618 - - -	32 618	-	32 618 - - - -	34 249 - - -	35 961 - - -
Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average Etres per week)  Revenue cost of subsidised services provided (R'900)  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 kilolities per indigent household per month) Sanitation (In excess of free sanitation service to indigent households) Electricity/other energy (in excess of 50 kwh per !ndigent household per month) Refuse (in excess of one removal a week for indigent households) Municipal Housing - rental rebates Housing - top structure subsidies	9	3 593 →		17 831 - - -	32 618 - - -	32 618	-	32 618 - - -	34 249 - - -	35 961 - - -
Sanitation (Rand per household per month) Electricity (liwth per household per month) Refuse (average Etres per week)  Revenue cost of subsidised services provided (R'900)  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 (the excess of 6 kilolitires per indigent household per month) Sanitation (in excess of free sanitation service to indigent households) Electricity/other energy (in excess of 50 km/ per indigent household per month) Refuse (in excess of one removal a week for indigent households) Municipal Housing - rental rebates		3 593 →		17 831 - - - - 17 631	32 618	32 618	-	32 618 - - - - 32 618	34 249 - - - 34 249	35 961 - - - - 35 961

References
1. Include services provided by enother entity; e.g. Eskorn
2. Stend distance = 200m from dwelling
3. Stend distance > 200m from dwelling
4. Borehole, spring, rain-water tenk 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

Description	Rel	2013/14	2914715	2018/16		Contrast Yo	rte 20 VW17		2917/18 Media	rs Yutra Reseasu Fransseork	8 Expen
,	FORE	Audited Outcome	Audited Ottowns	Audited Delegge	Original Breigst	Adjusted Budget	Full Year Forecast	Pro-muilli und opene	Badget Your 2017/18	Bedget Year +1 2015/13	Budgel Y 2019
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Caliphona Allowance Heating Allowances Other benefits and allowances		9% 10%	. 516 : 301	1 590	728 R23	1745	1 851	1 554 1 851	1 794 1 1 434	1 885 1 906	
Other benefits and allowance; s Propriets in Sea of Island Lang service executs		15 520	11 723 3 446 5 339	4390	16 438	93.345 6.277	7 178 5 963	22 178 5 96%	11 258 : 16 430	(1 821 19 358	1
Past-referenced benefit obligations  auth-dated	4 5	109 246 156	30 126 274 846	7 496 454 302 828	2 105 , 202 050	2 223	2 112 521 978	2 112	1 486	1 SE2 367 891	30
Lass: Employees costs capitalised to PPE Employee related seets	,	248 106	274 549	302 621	337 850	230 101	321 979	221 879	380 373	367 891	38
Effections presenting d-supplied  List contributions by contract										4,	
TTM COMMONMENT OF COMMENT	İ	.				4.1			i		
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d Contributions recognised - expetal											i .
recinitan & annal Impairment		172 535	171 779						_		
Deposition of Property, Plant & Equipment Lette ametiljusius Capital essal Impelment	-	71/2 min.	107.05	195 103	123 804	128 645	122.213	155.513	121 047	123 100	13
Depreciation resulting from revolution at PPE 1 Commobility & search impairment	10	196 475	397 mm	105 100	123 EIN	123 546	122 242	92.59	121 047	127 100	13
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I transfers and grants racted puryleon	1	66 828	29 474	20 337	40 029	17 434	16 686	18 585	19 310	19 121	2
Security Services Citering & Hyginos Services	ı	10 100 1 669	10 473	11.255	10 000	14210	13 500 2 516	13 500 2 518	15 000	18 800 3 286	ť
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Allocations in organs of state;	1	19 588	10 (64	22 100	29 (64)	38 965	35 117	25 147	35 556	27 334	38
Electricity Water Specialism	1	- 1	, 1			: 1				- ;	
Sant Nam Other sector steel parelons	-	18 680	11.894	22 100	25 882	86 965	25 HT	<b>347</b>	38 568	27 226	- 21
Espendiare Dr Tros				i	47.408	AC		es fil	49 490	at 680	- 21
Contributions to hather provisions		10 362			, sag	1 666	1 580	r 540			
Consultant fees Audit free: General expenses	,	3 418 2 413 4 005	2,974	3 090	2 500 25 903	3 200 80 006	300	300	3 800	3,990	- 1
Ripairs and Maintenance Electricity	3	17 173 46 318	52 E38 49 474	83 151 -55 649	70 855 67 305	60 906 58 536 65 133	57 005 55 294 51 875	57 005 65 204 61 876	80 015 46 800 41 265	84 016 20 181 71 710	00 77 78
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Events, Sport & Records on Apparatuality of transfer over		1012	4 499 756	35¢ 519	4 600: 1 048	3 95 <sup>rt</sup> 1 342	3 753 1 775	3 753 1 775	3 505 913	3 865 958	4
Advertising and Wall-MPL's Caliphones		2.471. 3.250	1943	110 572	1 686	1671	1.587 836	1 587 838	- 412 500	623 6/1	
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Licenses and Salga Valida Tracking	-	1 622	. 5 541 53	1117	3612 1200	1174	3 854 1 115	3 854 1 115	3912 1.400	4 108 1 470	1
Water Reserve Fund Postage & Occupational Health	L	124 713	1641	625 1 638 189 732	2 402 2 30 191	2 383 283 189	733 2 294	2 254	2 057	2 171	2
Olber Emendium			169 630	100 (422	64V 721	483 189	250 829	250 929	277 010	290 824 -	305
Other Expenditure	67	-1361	-				-	- 1			
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Exference 

† Mast recordic with 'Bodgeted Financial Performance (Revenue and Expenditure)



Igus Supporting Table S&2 Consolicited Metric Floraginal Revisions Budget (www.

21 Cgu - Supporting Table SA2 Consoit	uau	RO WATER THE	ancial Pertorr	nance Budget													
Cescription	Ref	Vate 1 - EXECUTIVE & COUNCIL	Vote 2 - FINANCE & ADMINISTRATE	Vote 3 - INFRASTRUCT URE & ECONOMIC	Vote 4 - WATER	Vote 5 - WASTE WATER MANAGEMEN	Vote 6 - PUBLIC SAFETY	Vote 7 - ENVIRONMEN TAL PROTECTION	Voje 8 - OTHER: MARKET	Vote 9 - SPORTS & RECREATION	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]	Totaj
lousand	1			DEVELOPMEN		T	•	PROTECTION			f	1			i	!	
enue By Source						-		<del></del>				-		<u> </u>			1
Property rates				1 1													í
Property rates - penalties & collection charges			- 1					l'					1	1.			-
Service charges - electricity revenue								1			ļ			1 .			! -
Service charges - water revenue			1	i:			1				-	1		1	i	].	-
Service charges - sanitation revenue		1.00			315 836	115 236						1.		1			·
Service charges - refuse revenue			200					Karana a								1 1 1 1 1	429 071
Service charges - other		4	A 1									100		1			-
Rental of facilities and equipment			1 1 1		754			1	165	241	[17]	-[					!
Interest earned - external investments	- 1		20.000	813				1				1.7		1 1	l*	!	1 160
Interest earned - outstanding debtors		100			3 848		14.				1.5						20 813
Dividends received																-	3 848
Fines												1					i -
Licences and permits						1	1						l	i			-
Agency services	1													:			-
Other revenue			8	5 160	5,569	741		500				1		l .			
Transfers recognised - operational	Į	2 356	191 488	48 266	181 196	6 914	7 528	18 327		·							11 977
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al Revenue (excluding capital transfers and contrib	utio	2 356	201 495	54 239	507 202	120 891	7 526	58 B27	185	241				-			
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Employee related costs	- 1	43 036	71 685	26 665	156 169	37 076											
Remuneration of councillors	ļ	17 812	11000	1 494	100 [18	7/ 0/0		15 741					1	1.			350 373
Debt Impairment	ſ	11 012		1484	2073	927						1.					13 306
Depreciation & asset impairment			2 798	290	103 827	14 :32				1.12.1	A. 1			1 4 4 5			3 000
Finance charges	- 1		2 789	1	1 829	7 842		1		i			1	[1] For 12 [1]			121 647
Bulk purchases					76 054	1042	- 1							i I			9 771
Other materials	- !				5 648	3 313	' ' 1							í I			76 034
Contracted services	1	300	25 676	43	7 (27	2413				F.4		ļ		7		10	8 962
Transfers and grants		050	20070	18 310	7 187	27/10		:									35 558
Other expenditure	- 1	23 496	71 967	26 561	116 854	25 658	6 434 :	i	4 484 1	1					i		18 310
Loss on disposal of PPE	- 1	20 10	71001	20 001	140 494	×9 000 E	0.404	2 BB i	1 451	390				! . !			277 370
al Expenditure	ŀ	78 645	172 126	73 364	469 062	91 356	8 434	18 602	- 484							<u> </u>	-
,							0 434	18 602	1 451	390	-	-	-	- 1	=	- 1	913 432
pius/(Deficit)		(76 289)	29 359	(19 125)	38 140	29 535	(908)	225	(1 288)	(149)				_			(486)
Transfers recognised - capital				- 1					- 1	*** 1						1	(-mu)
Contributions recognised - capital	- 1				7/8/851			- 1						!	. 1	- 1	03% P.E.A
Contributed assets	- !		_ 1		. 1										i	.	278 651
plus/(Deficit) after capital transfers &	Т	(76 2B9)	29 369	(19 125)	316 991	29 535	(908)	225	(1 286)	(149)			-	-			27B 363
rributions		1		1			,,		,,	(.10)	-		_	-	-	-	278 383
Tences				~												!	

ermenter columna to pe pased on municipal organisation structure

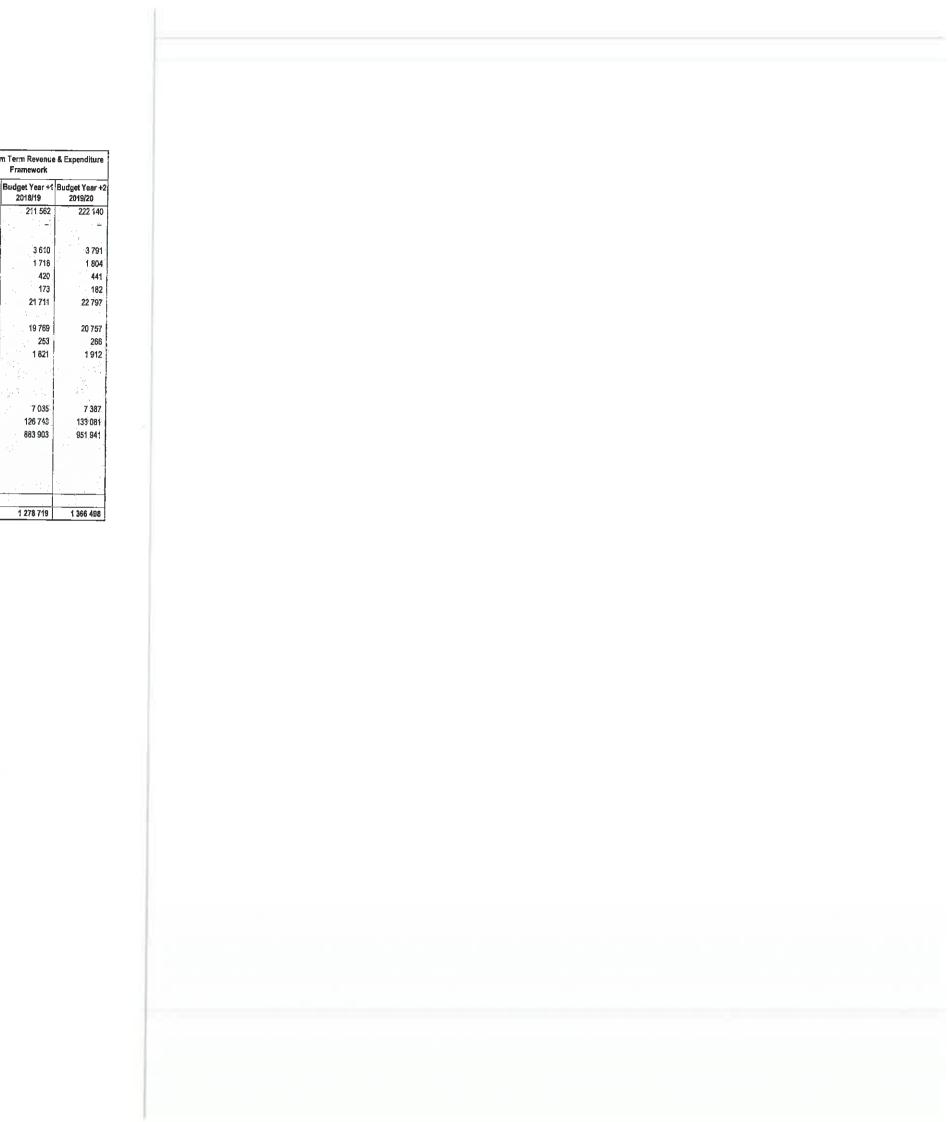


C21 Ugu - Supporting Table SA4 Reconciliation of (DP strategic objectives and budget (revenue)

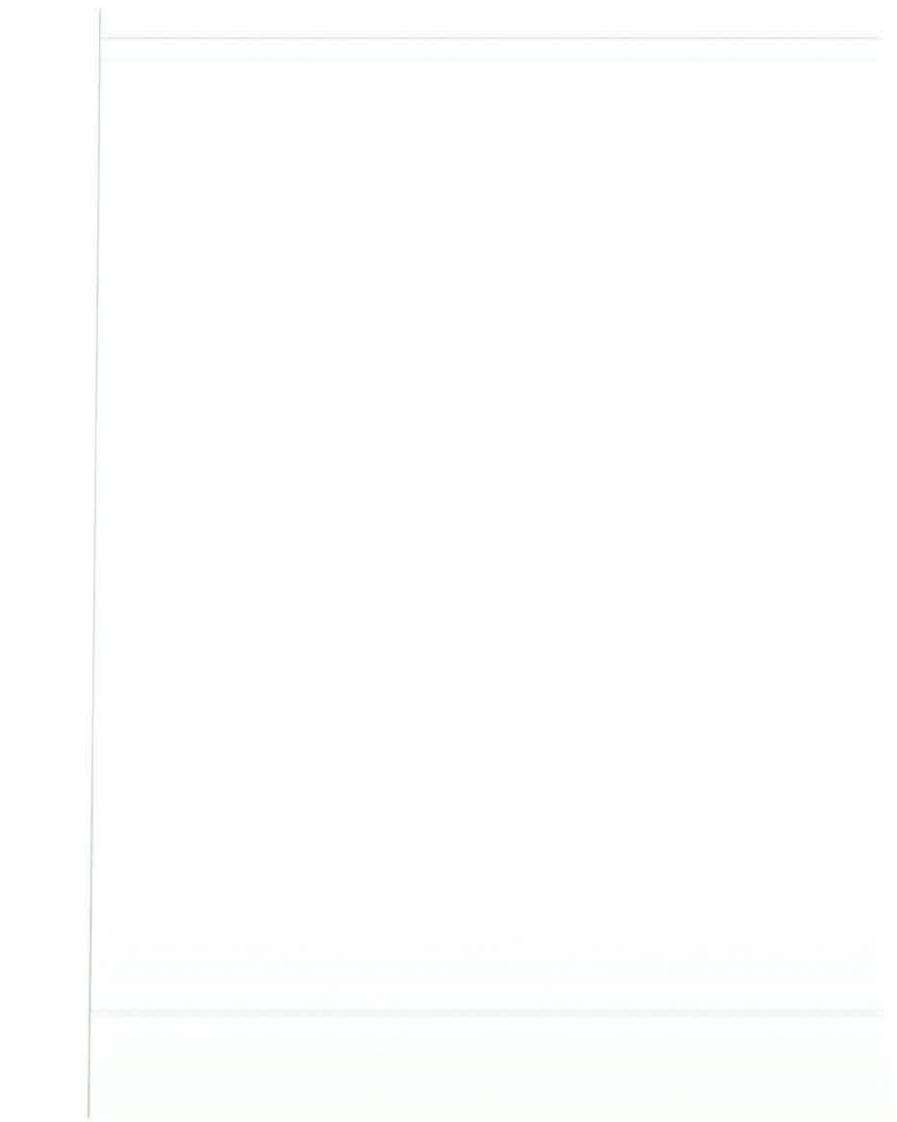
oz i ogu - supporting i	able SA4 Reconciliation of	IDP Stra	itegi	c objectives	and budget (i	revenue)	_					
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	С	urrent Year 2016	/17	2017/18 Mediu	m Term Revenue Framework	e & Expenditure
				Audited	Audited	Audited	Origina!	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2017/18	2018/19	2019/20
эоd Governance	Financial Management			103 180	103 180	229 798	178 787	179 836	170 844	201 488	211 562	222 140
эрд Governance	Human Resources Management			·		. 0					h. 1	
		1		1.0						N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
ood Governance	Support services	15 - 5		1 410	1 410	755	3 447	3 447	3 275	3 438	3 610	3 791
эоd Governance	Institutional Transformation	1.4		889	889	1944				1 636	1 718	1 804
ood Governance	Strategic Planning			278	278	250	400	400	380	400	420	441
xonomic Development	Agricultural Market			1 903	1 903	1 284	250	100	95	165	173	182
conomic Development	Local Economic Development			13 174	13 174	4 736	19 443	19 443	18 471	20 678	21 711	22 797
		1 1					900			200.10	2111	22.131
wironmental Protection	Environmental Services			8 863	8 863	10 206	17 790	17 790	16 900	18 827	19 769	20 757
mmunity	Sports & Recreation		i	468	468	309	254	254	242	241	253	266
fety & Security	Fire Fighting			4 686	4 686	_	1 636	436	414	1734	1 821	1 912
			1			į . į				1,04	1021	1912
			Ì					ā.				
fety & Security	Disaster Management	·		14 679	14.070	7,073			;		1 21 1	[
stanable Services	Sanitation				14 679	7 277	5 464	5 664	5 381	6 700	7 035	7 387
stanable Services	Water			100 105	100 105	104 180	119 472	119 472	113 498	120 708	126 743	133 081
Sidilable Selvices	AARIGI		1	721 005	812 161	744.816	878 425	884 611	840 381	815 779	883 903	951 941
		ļ. · · · ļ	ŀ			!						
		1.5	ļ	i		İ		i i				
			İ			i .: [	1 /4					
				1. 1. 1.	4	2						
ocations to other priorities			2									
	i transfers and contributions)		1	970 639	1 061 794	1 103 611	1 225 368	1 231 453	1 169 880	1 191 795	1 278 719	1 366 498
ferences												

rerences

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



Strategic Objective	ng Table SA5 Reconciliation	Goal	Τ.		1 -					20.000		
Strategic Objective	Goal	Code	Ref					Current Year 20	718/17	2017/18 Medi	um Term Revenu Framework	# & Expenditure
l thousand				Audited Outcome				Adjusted Budget	Full Year Forecast	Budget Year 2017/16	Budget Year +1 2018/19	Budget Year +2 2019/20
mencial Viability	Financial Management		П	30.1	99 310	008 34						51 546
					,ë							
Good Governance	Human Resources Manageme	nl		254 0	44 267.4	21 302	333,4	50 328 01	5 312 58	5 348 245	385 857	383 940
ood Governance						.   -						
DOG GOVERNANCE	Communication Services				-				-	1.	-	-
ood Governance	Public Participation	1.										
ond condition	Fund Faraupagon			19	02 2	123	38 150	10 2 00	0 1900	1 410	1 481	1 555
ood Governance	Support Services	1								l de la	1	
							104	11,1	1 7		-	-
ood Governance	Strategic Planning			81	36 6	50 : 1	50 40	0 40	380	400		
					1		-	40	200	-00	420	441
ood Governance	Shared Services Stralegy						ļ	1				
		-   -										
dibilional Transformation	Skills Training & Development			1 61	5 280	26 26	06 300	0 2 800	2 470	3 000	? 150	. 3308
$T = \{0, \dots, N\}$			! !		1						, 130	. 0 300
divional Transformation	Employee Assistance			. 4	9 9	33	56 16	0 147	159	125	131	138
	Programmes				į.						~`.	(00)
ulutional Transformation	Occupational Herlih & Safey					.  	10 941	941	B94	500	525	551
					1			1	ļ			
dat Development	Special Programmes	1 ]		48	в	1 08	7 4 580	5 383	5 113	5 752	6 039	5 341
										1.	4 .	
ial Development	Culture								_		j - 1	_
							1				100	
ial Development	Sports Development			1 549	1 351	1 13	4 000	2 900	. 2 755	1 500	1 575	1 654
nomic Development	Agricultural Markel			277		1 04	1 160	1 i60	i 102	390	410	430
				; n			1 5					
nomic Development	Local Economic Development			1,423	554	2 54	1,267	2 005	1 904	2 105	2 210	2.321
nomin Descriptions of	Tourism Marketing		i	100		1						
nomic Development	Tourism Marketing			4 6/5	6 442	5 15	6 764	6 514	6 189	6 840	7 182	7 541
nomic Development	Tourism Development	.		5.843		1	N					ĺ
	r and there to a named a smill			0 043	4 602	5 250	5 411	5 411	5 141	5 682	5 956	. 6 264
anmentel Protection	Climate Changs Vulnerability						110					
	Assessment						110	120	114	150	15B	185
onmental Protection	Environmental Services			8 938		1 273	2 195	1B 600	17 670	40.055		
					j		1	15 000	17 070	19 855	20 848	21 890
onmental Protection	Waste Management			144					_	100	105	
					-		1			100	, lua	110
onmental Protection	Coastal Management		1	1	_	2	7	. 2	2	- 10	11	11
												: "
onmentel Protection	Air Quality Management			. 2	-	62	294	6	5	300	315	331
									- 11			
& Security	Fire Fighting			3 456	1 605	r. 14	636	436	114	1 734	1 821	1 912
& Security	Disaster Management		1.	7 682	1 503	2 575	<b>6</b> 464.	5 664	5 381	6 700	7 035	7 387
& Security	Security Measures			10 100	10 438	11 255	10 000	14 210	13 500	· 16 apa	16 800	17 640
	- · · · · ·		1		. 1					.		
& Security	Crime Prevention Programmes			-	-			1	-			
								].				
able Services	Saniletion		.	42 761	40 195	62 770	57 227	90 038	85 537	86 139	90 446	94 989
able Services	VIP Tollets			31 004	11 835	-	10 000	13 111	12 458	15 000	15 750	16 53B
		Ì							1			- 1
able Services	Water Distribution		1	315 867	529 732	494 828	419 772	384 684	365 450	344 741	361 978	350 077



Strategic Objective	Table SA6 Reconciliation  Goal	Goal Code	Ref	2013/14	2014/15	2015/16		Current Year 201	6/17	2017/18 Mediu	ım Term Revenue Framework	& Expenditu
thousand			Pre	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year	Budget Year	Budget Yea
ood Governance	Support services	A	1		599		padder	Budget	-orecast	2017/18	+1 2018/19	+2 2019/20
ood Governance	Human Resources Management	B							100	29 700		
										25,05		
ood Governance	Vehicle Replacement Programm	e C			[		40.45				in the	
and Corporation	(Fleet Management)				1 - 1		16 450	14 280	14 280	15 750	-	
ood Governance	Fenancial Management / IA	D		1 = Ţ.						- 1 p.		
									1			
ood Governance	Legal Services	E			: .						:	
- :												
od Governance	Financial Management	F			11 766	10 849	18 545	12 763	12 763			
				· ·								
od Governance	Strategy & shared services	G				41						
	Strategy & States salvices	,	1									
			-									
od Governance	Exculive & Council	Н.		i				1.				
		1, 11				J					evit e	
tutional Transformation	Office centralisation	1					15 790	21 583	21 583	750	· · · _	
												To Mayor Topics of
siruciure	Telecommunication	J		1 881	turing St.							
					25							
utional Transformation	Workshops Refurbishment	к										
guories manaismination	Workshops Retribishinant	. "	-									
·						1.						.,
structure	Sports development	L		25						.		
						4	17					
lutional Transformation	Special Programmes	M		-								
									1 1			
ly & Security		N	-		· ·						- 1	
	:						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
ly & Security	Disaster Management	0		0.555								
y a oddany	precein the leafement.	, ,		3 555		163			· ·			
y & Security	Fire Fighting	P						:				w.
				- :								
omic Development	Agricultural Merket	Q						4.				
							.	-				
amic Development	Local Economic Development	R		202						265	279	200
					4.5					200	210	293
onmental Protection	Emilmonal of Parisas											
unimental Florection	Environmental Services	S				Î						÷.
					1				1			
nable Services	Leakage Management	T		1								
		- '		[	. !						.	
nable Services	Water	U		251 797	289 821	348 608	235 918	252 175	234 714	227 751	231 961	262 522
	:					114						
nable Services	Sanilation	v		48 756	23 600	4 531	82 444	48 432	48 432	81 500	05 575	BO 05 :
						, 001	OE 114	70 402	404 40Z	0)300	85 575	89 854
							-					
		Р										
									. [			
tions to other priorities		1			. 1	I-	1		1.			

DC21 Ugu - Supporting Table SA8 Perfo	rmance indicators and benchmarks										
Decadation of financial Indicator	Danie of adjustation	2013/14	2014/15	2015/16		Current Yo	ear 2016/17			Medium Term R enditure Frame	
Description of fir:ancial Indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management				(					<del> </del>		
Credit Rating		15.1%	33.3%	17.5%	16.7%	16.7%	16.7%	16.7%			ĺ
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.4%	3.7%	3.7%	3.7%	2.9%	2.9%	2.9%	3,3%	3.3%	3.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing //Cwn Revenue	12.9%	9.9%	9.4%	6.7%	5.3%	5.3%	6.1%	6.5%	6.5%	6.5%
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								İ			ļ
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0,0%	0.0%	0.0%	0.0%	0.0%	0.0%	0,0%
Liquidity							•				
Current Ratio	Current assets/current liabilities	1,5	1.7	1.6	2.5	2.0	2.0	2.0	1.3	1.2	1.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.7	1.6	2.5	2.0	2.0	2.0	1.3	1.2	1.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	1.0	1.1	1.6	1.0	1.0	1.0	0.6	0,5	0.4
Revenue Management	A and 40 bits - Country III and all Drive		400	448							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	400.401	103.2%	112.3%	100,1%	87.0%	87.0%	87.0%	100,9%	69.9%	69,9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		103.1%	112.4%	100.0%	87.0%	87.0%	87.0%	101.0%	70.0%	70.0%	70.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	28.3%	21.8%	16.4%	20.1%	25.0%	25.0%	26.9%	17.7%	17.7%	17.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0,0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management	ľ					•					
Creditors System Efficiency	% of Creditors Paid Within Terms	B7.0%	90.0%	90.0%	93.0%	93.0%	93.0%	93.0%	95.0%	96.0%	96.0%
Creditors to Cash and Investments	(within MFMA's 65(e))	63.5%	60.6%	64.2%	41.1%	73.8%	70.1%	70.1%	120.5%	148.3%	182.6%
Other Indicators						10.072		70.170	120.070	140.070	,52.0 /4
Date: Mulca.ora	Total Volume Losses (kW)					.:					
						·					
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)				1						
	% Volume (units purchased and generated less units sold)/units purchased and generated							8			
	Total Volume Losses (kf)	6477.0%	8423.0%	7450.0%				8			
					.						
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	20 333	28 211	27 141				ļ			10
	% Volume (units purchased and generated less units sold)/units purchased and								Z!		1,3
1	generated					•		d'			(0
İ	Employee costs/(Total Revenue - capital revenue)	46.2%	40.7%	40,5%	36.4%	36.4%	36.4%	39.1%	38.4%	38.3%	38.1%
	Total remuneration/(Total Revenue - capita! revenue)	47.7%	42.0%	41.7%	37.7%	37.5%	37.5%		39,8%	39.7%	39.5%
	R&M/(Total Revenue excluding capital revenue)	3.2%	7.8%	8.4%	7.7%	7.4%	7.4%		7.3%	7.3%	7.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	40.2%	51.9%	27,9%	15.2%	15,0%	15.0%	16.1%	14.3%	14.3%	14.2%
IDP regulation financial viability indicators									İ		
	(Total Operating Revenue - Operating Grants/Debt service payments due within financial year)	7.6	6.5	9,7	13.8	13.8	13.8	9.6	10.1	10,1	10.6
	Total outstanding service debtors/annual revenue received for services	53.9%	49.5%	38.7%	38.7%	48.9%	48.9%	56.8%	37.5%	37.5%	37.5%
	(Ava:lable cash + Investments)/monthly fixed operational expenditure	5.5	6.8	5.6	7.0	5.5	5.7	5.7	3.4	2.8	2.3
References											,

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

<sup>2.</sup> Only include if services provided by the municipality

C21 Ugu Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16		Current Ye	ar 2016/17		2017/18 Mediu	m Term Revenue Framework	& Expenditure
	secucii	l	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year	Budget Year
anding measures			1						CULCOINS	2017/10	+1 2018/19	+2 2019/20
Cash/cash equivalents at the year end - R'000	18(1)b	1	168 625	246 549	276 261	366 909	281 797	281 520	2B1 520			
Cash + investments at the yr end less applications - R'000	18(1)b	2	161 027	229 616	211 563	365 142	274 374	260 655		172 068	146 815	125 179
Cash year end/monthly employee/supplier payments	18(1)b	3	5.5	6.6	5.6	7.0	5.5	5.7	289 980	78 332	48 392	21 834
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	247 754	151 455	174 667	313 105	303 232	288 071	5.7	3.4	2.8	2.3
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	0.1%	1.1%	43.8%	(6.0%)		225 847	278 363	319 616	359 440
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	98.0%	104.3%	98.8%	88.7%	B6.8%	(11.0%) 88.8%	(19,8%)	(15.4%)	(1.0%)	(1.0%)
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	30.7%	B.1%	7.1%	7.1%	100.0%	70.3%	70.3%	70.3%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	99.8%	100.3%	100.0%	100.0%		8.2%	0.7%	0.7%	0.7%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)s	9	0.0%	0,0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10		10,0	5.07.0	0.0 /6	0.076	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(2.4%)	(16.7%)	AD DOC			ĺ	0.0%	C.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	3555,4%		49.9%	26,4%	(5.0%)	0.0%	(30.6%)	5.0%	5.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.5%	1.5%	(62.5%)	86.9%	79.2%	(5.0%)	0.0%	91.5%	5.0%	5.0%
Asset renewal % of capital budget	20(1)(vi)	14	20.0%		1.6%	1.8%	1.6%	1.5%	1.7%	1.7%	1.7%	1.7%
	Ent 13fail		20.0%	0.0%	0.0%	9.1%	0.0%	0.0%	0.0%	77.0%	92.1%	87,2%
<u> ferences</u>												
Positive cash balances indicative of minimum compliance - subject to 2												

Deduct cash and investment applications (defined) from cash balances

Indicative of sufficient liquidity to meet average monthly operating payments

Indicative of funded operational requirements

Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

Realistic everage cash collection forecasts as % of annuel billed revenue Realistic everage increase in debt impairment (doubtful debt) provision

Indicative of planned capital expenditure level & cash payment timing

Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

Substantiation of National/Province allocations included in budget

Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not evailable for high capacity municipalities and later for other capacity classifications)

Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description of economic indicator		Basis o	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Mediur	m Term Revenue Framework	2017/18 Medium Term Revenue & Expenditure Framework
	<u>8</u>						Оитсото	Outcome	Outcome	Original	Outcome	Outcome	Оивсоте
Demographics Pontation										Budget			
Fermal de soud 5 - 14				_			710		745				
Males aged 5 - 14	_			· - <u>-</u>			133		25	1		·	-
Females aged 15 - 34		_		*	92	121	121	121	127	133	140	147	8 4
Males aged 15 - 34		1		<u> </u>			216		227	-			
Unemployment		-		26.2			56		205				
Monthly household language for of households.	,		-				3		200				*
No income	1, 12												
R1-R5 600	_			41 247			41.247	41 247	41 247	43.300	AR A7E	_	_
R1 601 - R3 200				18 449			18 449	18 449	18 449	19 371	07E 02		
R3 201 - R6 400	_			38 547	38 547	38 547	38-547	38 547	38 547	40 474	42 498	44 623	46 854
R6 401 - R12 800	_			10.005			21 780	21760	21 760	22.848	23.990		
R12 801 - R25 600				4 958			10 996	10 995	10 995	11 545	12.122		
K25 6U1 - R51 200	_			1811			1811	9000	4 858	2 206	5.466		
F32 201 - R102 400				532			233	6	181	1 902	1.897		
ROOM 801 - ROOM 600				156			1 22	156	202	97 3	285		
R409 501 - R819 200	_			74			74	74	32	<b>5</b> F	1/2		
> R819 200	_			186	<u>8</u>	:	186	186	186	35.	3 K		
	ļ			8			52	55	FS.	88	20		
Poverty profiles (no. of households)													
< KZ Vou per nousehold per month	5						,		-				
Insert description	2					6				-	:		
Household/demographics (000)													
Number of people in municipal groa				643.349	704 030	709 918	740	240	70.75	!			ļ
Number of horsesholds in municipal area							2 28	99	2 22	3 £	783	22	883
Number of poor households in maricinal area	_			122 546	150 610	151 455	152	52	152	159	167	32	P N
Definition of poor household (R per month)	_						114	114	74	119	125	(31	5 5
				2 020	2 020	2 020	2020	2 020	2 020	2121	227	2 338	2 455
Housing statistics	69							_					
Idential	_		·										
Total number of households	_						- <u>- 1                                 </u>						_
Dwellings provided by municipality	4			,			,	<del>  .</del>		-	1.	,	
Dwelfings provided by province/s					- :								'
Dwellings provided by private sector	ın									1.	·		
eduliant fillent and los	1						-		1	1			
Economic	9			7									
Interest rate - borrowing							5.7%	5,8%	5.8%	5.2%	25%	706	200
Inlerest rate - investment	_						8.5%	10.1%	10.6%	10.5%	10.5%	10.5%	10.5%
Remuneration increases	_						6.9% 6.5%	7.3%	200	7.7%	7.7%	7.7%	1.7%
Consumption growth (electricity)							***	e n	8,00	6.8%	% 38	6.8%	6.8%
Consumption growin (Water)	_						2.3%	3.0%	300	3.8%	20.0%	0.0%	80.0
Collection rates	7						_		_			e 0.5	
Property tax/service charges	_			i			į						_
Rental of facilities & equipment							78.U% 100.0%	80.2%	80.5% 400.08	87.0%	70.07	73.5%	77.2%
Interest - deblors	_						100.0%	100.0%	100.0%	1000%	100.0%	100.0%	100.0%
Revenue from agency services	_			,			æ	38	32	>₹	200	80 A	%0°00
	_				-		35	3	70	-			

Total municipal services			PLJEL07	4019 4019	2015/16	<u>.</u>	Current Year 2016/17	11.	AUTO Medium Jerm Revenue & Expenditure	Framework	e & Expenditu
	ix.	Ref.	Outcome	e Outcome	Outzome	Original	Adjusted	Full Year	Budget Year	쮼	
	-	Household service (argets (000)		-		Sudget	Budget	Forecast	2017/18		+2 2019/20
			_							_	
		Piped		- 23	14 15	3 15	- 8 £	£ 33	15 A	36	88
	_	10 Other water committee for local min.service level)	_			3					1
						31					
		9 Using public tap (< min.service level)				143					19
	_	Olher				87					
	_	No water supply				<b>R</b> 3					m
	_	Below Alhimam Service Level sub-total		31		1 35		Т			
		Total number of households				800			22	62	9
		Sanitation/sewerage				000	•	•	210	220	83
	_	Fluen forlist (connected to sewerage)  Ekieh forlist (usith conf.) boots		34	35 37	36	38	30	**	5	
		Character ( With Septic (SI)K)				17	17	3 5	+ +	P 4	•
	_	Colonical tollet				82	8	20	5	≅ £	
	_	Other Indiet providerone /> min sonaine laural	_	_		25	3	8	1 13	3 8	9 1
		Minimum Continue (minimum delimination)				1	1	1	5 1	2	•
	_	Bucket foliat	_	126	132	139	136	139	146	153	1 454
	_	Other killet provisions (< min service level)				9	m	8	69	7	2
	_	No koilet provisions				24	54	25	25	8	66
		Bekow Minimum Service Level aub-lotal				0) (	G	9	6	9	10
		Total number of households	1	84		8	99	99	88	E	7
	_	Energy				CMZ	SRZ	202	213	226	EZ
	_	Electricity (at least min.service level)			1	1	1				
		Minimum Control (min.service Jevel)	.	i	1	1	í			1	1
	_	Electricity (< min.service [eve]	_		1	1	1	'		1	'   '
	_	Bectricity - prepard (< min. service level)	_		1	1	1	1	1	1	,
	3	Other energy sources		1	1	1	ī	,	1	1	ı
	_	Below Minimum Service Level sub-total			,	)	1	'	1	-	r
		Total number of households					'	'	1	,	'
	_	Refuse:	÷	_			'	1	ı	'	1
	_	Kemoved alleast once a week	1		1	J	1	,			
		Removed less frequently than once a week	_		1		,	1.		1	'   '
	_	Using communal refuse dumo	_		ı	1	'	1	ı	1	1 1
		Using own refuse dump			1	1	'	1	1	1	1
		Other rubbish disposal		1 1	,	1	1	1	1	1	1
	_	No rubbish disposal			1	1 1	1	ı	ı	1	,
		Below Minimum Service Level sub-total				1	.   ;	1	1	1	'
	-	cola nomber of notaenoids	1			-	1	1	-	1	
						-			- 1		
Municipal in-house services			2013/14	2014/15	2015/16	Curr	Current Year 2016/17		2017/18 Medium	2017/18 Medium Term Revenue & Expenditure Framework	Expenditure
	ě		Outcome	Outhorne	Outcome	Original	Adjusted	+	Budget Year	Indust Vace 4.1	Durdmet Vans
	-	Household service fargets (000)				Budget	Budget	Forecast	2017/18	2018/19	+2 2019/20
		Water	_			_					
	_	Piped water inside dwelling	40		32	83	2	33	ķ		l
	=	They water made yard (but not in dwelling)	52		13	15	12		3 #	9 4	<b>3</b> 5 <b>5</b>
	. 5	Osing public tap (at least min.service level)	8		19	64	2	. 76	29	- 12	2 2
		Minimum Service Level and Above sub-form	8 1		æ	. 31	31	31	33	3. 8	. E
	¢)	Using public tap in manages levell	100		137	143	143	143	150	138	166
	9	Other water supply (< min.service (evel)	0 80	9 2	<b>19</b>	788	28	8	20	30	33
		No water supply	-		77	8	RI	59	8	35	33
		Below Minimum Service Level sub-total	34		120		1 2	1 6	1 18	1	1
		otal number of trouseholds	185		190	200	3 8	8 8	B	79	8
		Flich tollet Americals (						1	OI V	77	2
	_	Flush toller (connected to severage)	34		37	88	38	38	14	87	4
		Chemical loilet	4 :		92	<u></u>	17	- 12	17	2 5	2 5
		Pit toilet (ventilated)		18	B 2	8 3	ନ :	8	21	27	R
		Other (oilet provisions (> min.service level)		· .	<u>.</u>	3 1	ž (	\$	29	02	74
	_	Minimum Sendra I ama I ama Albana Later									

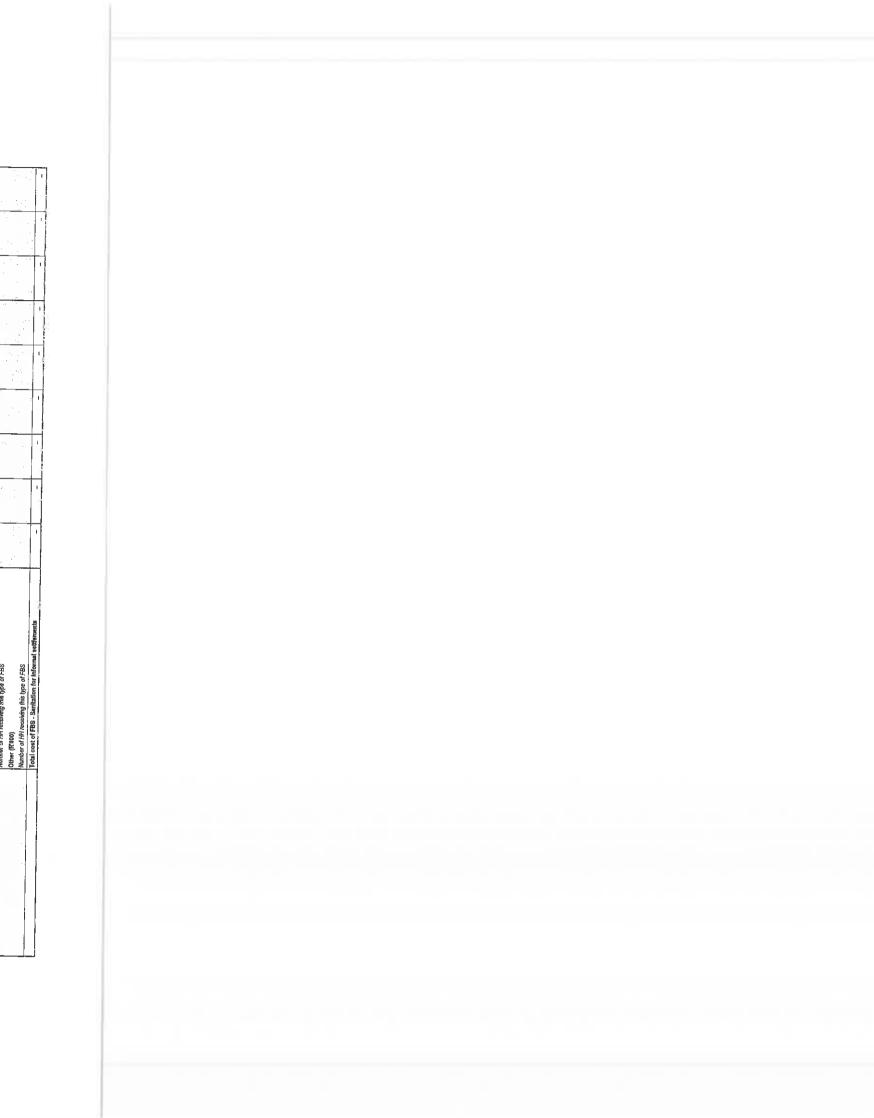


Other tails provisions to min semina laws			6				_	,	-
No local provisions	75 80	<b>₩</b>	20.00	χ, α	35 9	25.0	52		4.8
Total number of households.	92			9	9	9	3 8	7 9	9 44
Energy	<u> </u>	186	135	202	202		215		237
Electricity (at least mln.service level)									i
Electricity - prepaid (min.sarvice leval)	-		:						
Minimum Service Level and Above sub-lotal									
Electricity (< min.service level)			1	1	1	1	1		1
Electricity - prepaid (< min. service level)				) V.,					-
Other energy sources									
Below Minimum Service I enel surfated									_
Total number of households		1	1	1	1	1	1		
000		г	t	1			1		1
Remined of least care a care									1
Minimum Service Lanel and Above and Late.						1.			
Removed less frequently than once a week	1	1	1	1	1	1	!		
Using communal refuse dump								-	
Using own refuse dump									
Other rubbish disposal	-							-	_
No rubbish disposal				1					
Below Minimum Service Level amb-total	1								
Total number of households		,		1	,	1	-	-	1
		ı	,	ı	ī	,			
		1						_	

Name of municipal entity    Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal entity     Name of municipal entity   Hanne of municipal	isling)  we sub-total  we sub-total  we sub-total  we sub-total  we sub-total	Outcome	Outcome	Outcome	Orginal Budget	Adjusted Budget Budget	Full Year Forensia	Budget Year 2017/18	ZO18/19	+2 2019/20
Piped  8 Piped  10 Other Piped  10 Other Piped  No wa  Total num  Total num  Total num  Total num  Total num  Energy: Elevicia	ripeds, (000)  A least min, sorvice level)  A least min, sorvice level)  ( for the set min, sorvice level)  ( for min, sorvice level)  ( for min, sorvice level)  ( for min, sorvice level)  ( for min, sorvice level)  ( for min, sorvice level)  ( for min, sorvice level)  ( for min, sorvice level)  ( for min, sorvice level)  ( for sorvice level)								The transfer of the transfer o	000000000000000000000000000000000000000
Piped  10 Others  10 O	dwelling  I least min sankto level)  I least min sankto level)  (if min sankto level)  (if min sankto level)  (if min sankto level)  (if min sankto level)  (if min sankto level)  (if min sankto level)  (if min sankto level)  (if min sankto level)  (if min sankto level)  (if min sankto level)  (if many level)  (									
Pipped 10 Other 10 Other 10 Other 10 Other 11 Other 12 Other 13 Other 14 Other 15 Other 16 Other 16 Other 16 Other 16 Other 17 Other 18 Other 18 Other 19 Ot	yard (but not in dwelling) It least min. savice level) It least min. savice level) It least min. savice level) It least min. savice level) It level min. savice level) It min. savice level) It min. savice level) It click to saverage) It click to saverage) It click to saverage) It click to saverage) It click to saverage) It min. savice level									
10 Others 10 Others 10 Others 10 Others 10 Others 11 Others 12 Others 13 Others 14 Others 16 Others 16 Others 16 Others 17 Others 16 Others 17 Others 16 Others 17 Others 16 Others 17 Others 17 Others 17 Others 18 Oth	Il least min sanvice level) (I' til least min sanvice level) (I' til least min sanvice level)  I' til least min sanvice level) (* min sanvice level) (* min sanvice level)  Itad to sawerage) pilic tank)  India Lavel and Above sub-total  Aniforman Sanvice level)  India sanvice level)  India sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)  Anifor sanvice level)									
9 Using 10 Other No was Total num Sembletian Plush I Chart Plush Plush Other I Chart Plush Plush Chart Plush Plush Plush Plush Chart Plush	(if least min.service level) service Level and Above sub-dotal service Level and Above sub-dotal (f min.service level) Minimum Service Level sub-total sholds shoulds shoulds shoulds frim.service level) service Level and Above sub-total forman Service Level sub-total forman Service Level sub-total min.service level) min.service level) service Level sub-total form service level) service level) service Level sub-total form service level) form service level form service l									
10 Others No we Total aum September Flush	in service Level and Above sub-total rain, service level) (I min, service level) which is service level) polic tank; (I min, service level) (I can service level) (I can service level) (I min, service level)									
Other water so  Total number of  Sanitation/seave  Flush foliet    Cherrical bo  Pit cliet    Pi	(f min. service level)  Minimum Service Level sub-Indal eholds eholds ibid to sewerage)  pilic tank;  se (f min. service level)  forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal forman Service Level sub-Indal									
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Total number of Sanifactive and Sanifactive and Sanifactive and Push total to Pit total total total of the Charles and Moris Budsh total of the Charles and Sanifactive Total number of Effective View Push total Charles and Sanifactive Charles and	Affiritum Service Level sub-trdal eholds libid to sewerage) jolic tank;  service level) forince Level and Abone sub-total forinman Service level) forince Level sub-total forince service level) forince service level) forince service level) forince service level) forince service level) forince service level) forince service level) forince service level) forince service level) forince service level) for forince service level) for forince service level) for forince service level) for forince service level) for forince service level) for forince service level) for forince level) for forince level sub-total for forince level) for forince level service level) for forince level service level service level) for forince level service level service level) for forince level service level									
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Samble for the function of the	ticl to cawverage)  (pilic tank)  (pilic tank)  (so f min.carvice lever)  (f min.carvice lever)  (f min.carvice lever)  (f min.carvice lever)  (f min.carvice lever)  (min.carvice lever)  (min.carvice lever)  (min.carvice lever)  (min.carvice lever)  (min.carvice lever)  (min.carvice lever)  (min.carvice lever)  (min.carvice lever)  (c min.carvice lever)  (c min.carvice lever)  (c min.carvice lever)  (c min.carvice lever)  (c min.carvice lever)									
Flush Chan Pit to the total num Finesot: Electric Electri	librid to serverage)  plic tank)  sos (** min.service level)  for {** min.service level}  for {** min.service level}  for service level  for service level)									
Plush Chen Plus of the collection of the collect	interior of several ages in the control of several and Above sub-total afforman Service Level sub-total for far fine service level) into service level) into service level) into service level) into service level) into service level) into service level) into service level) (c fin. service level) (c fin. service level) into the level into service level) into the level into service level) into the level into service level) into the level into service level into the level									
Chemin Pit toli Pit t	year, canny,  inse (** min. service level)  for for min. service level)  for forman Service Level sub-total  for thates  for the service level)  (min. service level)  (min. service level)  (min. service level)  (min. service level)  (min. service level)  (min. service level)  (** min. service level)  (** min. service level)  (** min. service level)  holds									
Pitiolin Other Other Other No toll No	) ins (*) min service level) rrice Level and Abore sub-total forman Service level) interservice level interservice level) interservice level interservice level) interservice level interservice level interservice level interservice level interservice level interservice level interservice level interservice level interservice level interservice Level sub-total interservice Level sub-total interservice Level sub-total interservice Level sub-total interservice Level sub-total									
Purke Bude Offer of the full Total num Francy: Electin	ins (*) min. service level) rice Lavel and Above sub-total for (* min. service level) for min. service level) full service level full service level) full service level) full service level) full service level) full service level) full service level) full service level full servic									
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Bucke Officer No fold Total hum Energy; Electric Bettin	rs (< mîn. sarvice level) firirman Sarvice Level sub-lotal habita rin. servica level) (min. servica level) (min. servica level) (min. service level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level) (- f. min. sarvice level)	1 1 1 1								
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No toller por Total number c Energy: Energy: Enerticity ( Energy ( Energy) (	informan Service Level sub-total interfer into service level) into service level) into Level and Above sub-total inter Level and Above sub-total inter Level service level) (c into, service Level sub-total interfer Service Level sub-total interfer Service Level sub-total interfer			1 1 1 1 1 1					1 1	
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Beatricky - propaga Mohimum Se Beatricky (s mh se	minimum areas) when Level and Above sub-total when kevel) (- rint, san/are level) ss infintum San/are Level sub-total halds	I I I	1 11	1 1				1		1 1 E
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Containing S mm.88	vide kreu) (rini, sanvice (arei) ss hinnum Sanvice Level sub-lotal holds	t g	I i	1 1	1 1	1				1 1 1
	F man, selvice level; 36 Britisham Service Level sub-total Include	t t	I i	1 1	11 8	,		_		1 1
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Oliter energy source	Intrium Service Level sub-lote! holds	t g	l i		1) 1	1,				
BEIONA	holds	ı	i	1	1					1 1
Name of municipal entity			-					1	1	t
			-				'		1	
Kemovad at 18881 o	IOS E Week	_			1	1				
MAINITIVITI SB.	Minimum Service Level and Above sub-tatel	'		1						
Hamowed less frequ	antly than once a week						١,	1	1	1
Using communal res	стир вел								\$-	
Using own refuse du	Using own refuse dump	:								•
Other rubbish dispo.	· ·	-	_							
No rubbish disposal		_	_						-:	
	Below Minimum Sentoe Level sub-tatal	'	J							
Total number of households	- India	,	+	'	1	,	1	1	-	
				'		1	ì	ī	-	1
	- 313	2013044 20	2014/4/8	- Pool Carlo	•			2017/18 Medicin	2017/18 Meditim Tarm Determine 9 E-	Francis day
Services provided by 'external mechanisms'		_	_	2073/16	ਰ	Current Year 2016/17	417	UNIDAM OLIVAY	m term nevenue 6	Expenditure
	-	Outposite C			Original	Adjusted	Full Year			
Names of service providers		_		Officerne	Budget	Budget	Formess	2017/18	Duager rear +1	Hudget Year
	(non) sea								$\dagger$	200
Piped water inside dwelling	vedling	*	_							
Piped water inside y <sub>k</sub>	water inside yard (but not in dwalling)			_					2	
8 Using public lap (at le	public tap (et least min.service tevel)	- 1					1			1
Olher	water supply (at least min.service level)	<i>2</i> .	-		. :					
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Salvas Mis	Rathau Minimum Coming ( page 1 and 1 and 1									
sedenic left.	MINUTE OR VICE CEVER SUB-FORE)	1	-	1	1	1	0	1		
Names of service providers	SDIG.	1	1	1	1					1
			_	_				:	ı	1
Flush tailel (connecte	d to sewerage)	-			-			Ī		
Flush toilet (with septi	c tank)	_								
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Pit toliof (venillated)	-	1			1					
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Minimum Service Level and Johnse extr.	Minimum Service Level and Abous sub-Inter			-						
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	figure real posture.			_					4.	



Exercise protection   Communication   Commun		Before Minimum Service Leaves and Auth Codes								_	
Comment   Comm		Total number of households	1	'	1		1	t	l'	1	'
Elitable (Historia trans toward)	Names of Service providers	Zinaug.	_	'	_	'	1	ı			
Electric proportion   Electric proportion		Electricity (at least min.service (evel)									
Exercise   Control   Con		Electricity - prepaid (min.service level)	•						_		
The Ratio Strictory (Fig. 1995) (Control of Particle)  Of the Ratio Strictory (Fig. 1995) (Control of Particle)  Of the Ratio Strictory (Fig. 1995) (Control of Particle)  Fig. (Control of Particle)		Minimum betwee Level and Above sub-total	-	1	1	1	1				
The margin potential  The margin potential		Electricity (* min.cetylob level)									1
Gold Free Rapies Services (FRS) provided Services (FRS) provided Services (FRS) provided Services (FRS) provided Services		Other energy sources			· <u>· · · · · · · · · · · · · · · · · · </u>						
Figure 18 (and most of front seath o		Below Minimum Service Level sub-fotal	1	1	,						
Figure Rate Services (FES) provided  Figure International Control Cont	Names of service providers	l otal namber of households Refuse:	'	t			-	1	' '	1   1	
Without Services (FRS) provided from the first of the fir		Removed at least once a week									
Cliff The Basic Services (FISS) provided   Cut in the Addition of the Control of Contr		Minimum Service Level and Above sub-total	1			.   1					
Contract to 2014   Contract to		Namoved less requently than once a week Usino communal refuse dum								1	
Other Rights Sandare (FRS) provided   Provided Appeal		Using own refuse dump									
Total number of boundaries (FRS) provided  Total number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the translettion for both number of the transletti		Officer rubbish ofsposal								-	
Total number of knowledges (FES) provided    Control (FES) provided   C		No Lucidish disposali Belan Minimum Senates I awat sub-treat									
To of The Rapin Services (FIS) provided    Control Administration of the Control of Administration of the Control of Administration of the Control of Administration of the Control of Administration of the Control of Administration of the Control of Administration of the Control of Administration of the Control of Administration of the Control of Administration of Admini	3	Total number of households			1	1	t	1			
The Basic Services (FBS) provided  For Easier, Services (FBS) provided  For Easier, Services (FBS) provided  For Easier, Services (FBS) provided  For Easier, Services (FBS) provided  For Easier, Services (FBS) provided  For Easier, For Easier, For the per indigent breached)  For Easier, For Easier, For the per indigent breached)  For Easier, For Easier, For the per indigent breached)  For Easier, For Easier, For Easier, For the per indigent breached (FBS)  For Easier, F			<u> </u>	'	'		'	1	r	1	'
The Risko Services (FRS) provided    Contract and Contract of Processing Contract Co											
Fig. Standard   Fig. Standar	Detail or Free Basic Services (FBS) provided		2013/14	2014/15	2015/16	3	rrent Year 2016/1	4	2017/18 Mediu	n Term Revenue Framework	& Expenditure
Fig. Same days							ļ				
Per l'internation d'internatio			Outcome	Outcome	Outcome	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year
Forms elements (You)  When of Pills mending by goe of FSS  When of Pills mending by goe of FSS  When of Pills mending by goe of FSS  When of Pills mending by goe of FSS  When of Pills mending by goe of FSS  When of Pills mending by goe of FSS  When of Pills mending by goe of FSS  When of Pills mending by goe of FSS  Linds the Rich men		ef. Location of households for each type of FBS				Jaffmari	nager	rorecast	2017/18	2018/19	+2 2019/20
Montant of 16 received by type of 155    Inferior and letter county of 155   Inferior and letter count		Formal settlements - (50 kwh per indigent household				. :					
March of the first-white the proof 1955		Mountain IN and July American Mile American Mile American	•								
Annual of the residue his layer of 1885  Line of the residue his layer of 1885  Line of the residue his layer of 1885  Line of the residue his layer of 1885  Line of the residue his layer of 1885  Line of the residue his layer of 1885  Line of the residue his layer of 1885  Line of the residue his layer of 1885  Line of the residue his layer of 1885  Line of the residue his layer of 1885  Line of 1885  Li		Informal settlements (P000)						,			
Minches of Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Minches   Histocology Biology   Histocology   Histocology   Histocology   H		Number of PH receiving this type of FBS					i g				
United to telemental statement (PROD)   Contract of the carefully the logical statement (PROD)   Contract of the carefully the logical statement (PROD)   Contract of the carefully the logical statement (PROD)   Contract of the carefully the logical statement (PROD)   Contract of the Carefully the logical statement (PROD)   Contract		Informal settlements targeted for apgrading (R'000)							-1,-		
Visit of the informal abelgated must all generate (R00)     Visit of the informal abelgated must all generate (R00)     Visit of the informal abelgated must a feet and part to the control of the cont		Number of HH receiving this type of FBS	,			-					
Contact (PRO)   Contact (PRO		Living in informal backyard rental agreement (R000)									
Parties of 15 Household (15		Number of this receiving this type of FBS									٠.
Page   Control and Page   Case   Ca		Number of HH receiving this type of FBS				,			٠.		
Part   International or   Inte		Total cost of FBS - Electricity for informal settlements									
Formula abeliance of His receiving this type of FSS   FSS 517   FS 218 519   FS 4810 287   FS 4810 887   FS 258 167   FS 518 519   FS 4810 887   FS 5487 887 887   FS 5487 887 887   FS 5487 887   FS 5487 887   FS 5487 887   FS 5487 887   FS 5487 887   F		f. Location of households for each type of FBS		1	-		-	-	-		ì
Marche of His roughed by the of FBS   75-215 619   54-480 RR   65-487 807   77-228-80		Formal settlements - (6 kilolitre per indigent household	r r								
Hormat settlements (PROS)  Muncher of Hit reaching this type of FBS  Informat bendimentals targeted for upgarding (PROS)  Muncher of Hit reaching this type of FBS  Living in Informat settlements  Lecation or Informat settlements  Ref. Lecation or Informat settlements  Ref. Lecation or Informat settlements  Ref. Lecation or Informat settlements  Ref. Lecation or Informat settlements (PROS)  Muncher of Hit reaching this type of FBS  Informat settlements (PROS)  Muncher of Hit reaching the type of FBS  Informat settlements tragened for upgrading (PROS)  Muncher of Hit reaching the type of FBS  Informat settlements the upgest of regions  Informat settlements the upgest of regions  Informat settlements the upgest of regions  Informat settlements the upgest of regions  Informat settlements the upgest of regions  Informat settlements the upgest of regions  Informat settlements the upgest of regions  Informat settlements the upgest of regions  Informate of Hit reaching this type of FBS  Other (PROS)  Muncher of Hit receiving this type of FBS  Other (PROS)  Muncher of Hit receiving this type of FBS  Other (PROS)  Muncher of Hit receiving this type of FBS  Other (PROS)  Muncher of Hit receiving this type of FBS  Other (PROS)  Muncher of Hit receiving this type of FBS  Other (PROS)  Muncher of Hit receiving this type of FBS  Other (PROS)  Muncher of Hit receiving this type of FBS		per mond it will) Manber of HV receiving this tone of EBS	55 585 517	25 213 519	54 480 287	65 497 887.	85 497 887	62 ZZZ 393	70 037 302	73 539 167	77 216 125
of FBS service		Informal settlements (R000)							-		-
of FBS service		Number of HH receiving this type of FBS			į.				-		
of FBS service		Informal settlements targeted for upgrading (R'000)									
of FBS service		I winniber of riff receiving this type of FBS									
of FBS service	<u>-</u>	Living in mountain backgard rendal agreement (ROBD)  Number of HH receiving this type of FBS							-		
of FBS services		Other (R'000)								-	
of FBS service		Number of HH receiving this type of FBS		:							
of FBS service		Total cost of FBS - Water for informal settlements	1			1		r	1		
		Construction of the same of th									
Mumber of Hit receiving this type of FBS Informal settlements (RY00) Mumber of Hit receiving this type of FBS Informal settlements targeted for upgrading (RY00) Mumber of Hit receiving this type of FBS Living in informal bestyant entals agreement (RY00) Mumber of Hit receiving this type of FBS Other (RY00) Mumber of Hit receiving this type of FBS Total cost of FBS - Sanitation for Informal settlements		Polmal settlements - (free sanibation service to indigent  households									
Informal settlements (ROOD)  Number of Hit Incesiving this type of FBS  Informal settlements targeted for upgrading (ROOD)  Number of Hit Incesiving this type of FBS  Living in Informal bestyant entals agreement (ROOD)  Number of Hit Incesiving this type of FBS  Other (ROOD)  Number of Hit Incesiving this type of FBS  Total cost of FBS - Sanitation for Informal settlements		Number of HH receiving this type of FBS					: i				
Internal of this Transland this type of FES  Information of this Transland (1700)  Municus of this transland this type of FES  Living in Informati backyard rental agreement (1700)  Muncher of this receiving this type of FES  Other (1700)  Muncher of this receiving this type of FES  Total cost of FES - Sanitation for Informal settlements		Informal settlements (R'000)					-		<del>-</del>		
Munitarian sequenerias argueda for tograding (K700)  Munitar of Hit receiving this greenment (R700)  Munitar of Hit receiving this type of FBS  Other (R700)  Munitar of HI receiving this type of FBS  Total cost of FBS - Sanitation for Informal settlements		Number of HH receiving this type of FBS		-			: ::	1			-
Living in Informal backyard rental agreement (P000)  Murcher of IH receiving this type of FBS  Other (P000)  Murcher of HH receiving this type of FBS  Total cost of FBS - Sanitation for Informal settlements		injoyinan seutements targetset for upgrading (K000) Wumber of HH naceving this trace of FBS	:				· .				
Abunder of HH receiving this type of FBS Other (PRoto) Number of HH receiving this type of FBS Total cost of FBS - Sanitation for Informal settlements		Living in informal backyard rental agreement (R'000)									
Auther of HH receiving this type of FBS  Total cost of FBB - Sanitation for Informal settlements		Mumber of HH receiving this type of FBS									
Total cost of FBB - Santhation for Informal settlements		Other (R'000) Manher of HH persisten this time of CDS								<u> </u>	
		Total cost of FBS - Sanitation for Informal comparament					.				
		Milanianas milania del marena	,	-		-	1			1	



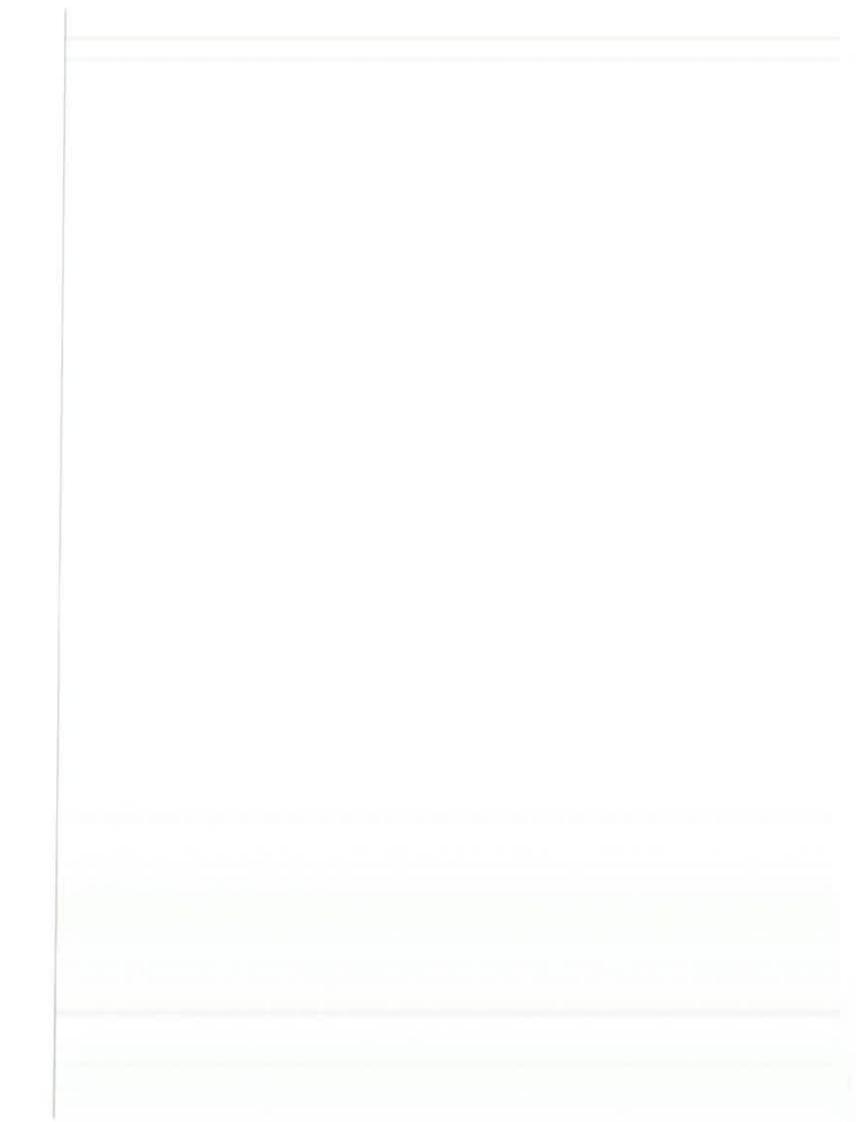
P49
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Formal set  Seavice household  Mumber of informal se  Informal se  Mumber of informal se  Mumber of informal se  Mumber of information  Authority in Information  Authority in	Kerluse Kentoval	Ref. Location of households for each type of FBS									
Number of Informatian Informatian Informatian Informatian Informatian Informatian Informatian Informatian Informatian Informatian Informatian Informatian Informatian Informatian Information Informat	Lisi type of FBS service	flements - (s							-		
Informal a Mamber or Informat s Informat s Annaber of Amber of Other (PPO Other set (PPO Table set (PPO Table set (PPO		Number of HH receiving this type of FBS	_			· 	-		-		
Mumber of Unional at Mumber of Unional at Mumber of Union (Mumber of Other (RO Other (		Informal settlements (R'000)	:	13	•	-		-			
Informats Aumber of Authority in Authority of Authority o		Mumber of HH receiving this type of FBS					· · ·				_
Mumber of Lithing in Lithing in Mamber of Other (PO) Other (PO) Mamber of Table cease of Table cease (Table c		Informal settlements targeted for upgrading (R'000)						. ,			
Living in I Mamber of Namber of Mamber of Trais costs		Number of HH receiving this type of FBS	-		_	-	-			٠	
Mumber of Other (RVO O		Living in Informal backyard rental agreement (R'000)		•				-		٠,	
Other (R700) Mumber of H Tital cost of		#F/PICB								. :	
Number of H		Other (R'000)							•		
Total cost of		Number of HH receiving this type of FBS			. 4						
2001		Total cost of FBS - Refuse Removal for informal settlements						_	:		

П	
- 1	

Description	Rei	Provide description of tariff	,						Current Y		2017/18 Me	dium Term Reven	ue & Expendit
by young 1 Post 24 1	rici	shucture where appropriate		2013/14		2014/15	201	5/16	2016/17		Budgel Ya	er Budget Yea	Budget Ye
perty rates (rate in the Rand) Residential properties	1		$^{+}$		<del> </del>		1				2017/18	+1 2018/19	+2 2019/2
Residential properties - vacant land													1.
Formal/informal settlements	1												
Small holdings	1				ŀ								1
Farm properties - used			l ,				1						
Farm properties - not used					1.				ĺ	-1			
Industrial properties			1 -		1.					d.		1	1
Business and commercial properties													
Communal hand - residentia:										d		. ].	
Communal land - small holdings Communal land - farm property			1 .				1			Î			1
Communal land - business and commercial			ĺ		1								
Communal land - other			1							j.			. '
State-owned properties		-			1.			- 11		1		1	
Municipal properties					1		1.7	- 1					
Public service Infrastructure										[			
Privately owned towns serviced by the owner				- 7	1			- !		٠   .			
State trust land		1			1								1
Restitution and redistribution properties			1		1 .			- 30		1			1
Protected areas					100					4			
National monuments properties			1					- 1				1	1.
nptions, reductions and rebates (Rands)					1			Î				1	
Residential properties										1			1
R15 000 Breshhold rebate				15 000		15 000	1	5 000	1500	ו מנ	15 CB	15 000	15 00
General residential rebate						1.1		. 1		1		12.500	1500
Indigent rebate or exemption					1			: [					
Pensioners/social grants rebate or exemption								1		-			
Temporary relief rebate or exemption						[		ŀ			-		
Bons fide farmers rebate or exemption Other rebates or exemptions	2				1								ľ
ir tariffs	•					- 1		- 1				1	
Fuerns Domestic		i											
Basic charge/fixed lee (Rends/month)		. ,								į.			
Service point - vacant land (Rends/month)				123		130	4	139	. 14		150		188
Water usage - flat rate tariff (c/ki)				1 476		1 582		664	176	4	1-887	1.981	2 081
Waler usage - life fine tariff	1 1	(describe structure)		40		40				11	*,		
Water usage - Block 1 (c/ki)		(filt in thresholds)		10 15		10	100	114	. 1		12	1	1/14
Water usage - Block 2 (c/kl)		(fill in thresholds)		18		16 20		17 i		. 1	20		22
Weler usage - Block 3 (c/kl)	1	(fill in thresholds)		- 10		2.0		22	2	3	25	25	27
Water usaga - Block 4 (c/kl)		(III) in thresholds)		- 1		"		- 1				1	
<b>Wher</b>	4						.51	- 1				-	
water teriffs				1				!					
lemestic				ŀ				- 1		-			
Basic charge/fixed fee (Rands/month)				269		269		269	269	,	269	259	268
Service point - vecant land (Rands/month)				-		- 4					100	200	208
Waste water - flat rate tariff (c/kl)				ľ				- 1					. ,
Volumetric charge - Block 1 (c/ld)		(ill in structure)		.3		. 3		3	4		4	4	4
Volumetric charge - Block 2 (c/kl) Volumetric charge - Block 3 (c/kl)		ON (in structure)						1					
Volumetric charge - Block 4 (c/kl)		fill in atructure)		- 1		- 1		- 1					
ther	1	fill in structure)						- 1				1	
				428		451		481	511	1	546	674	602
clly tariffs omestic				Ì								[	
Basic charge/fixed fee (Rands/month)								į					
Service point - vacant land (Rends/month)													
FBE	ĺ	now is Ihis targeted?)				- I		- (		1 .	- 17		
Life-line tariff - meter		lescribe structure)				.		- 1-		ľ			
Life-line (erfff - prepaid	(0	fescribe structure)		:				.				, , , , , , , , , , , , , , , , , , ,	
Fixt rate lariff - meler (c/kwh)				7.1				ļ					
Flat rate tariff - prepaid(c/kwh)	ŀ											1	
Meler - IBT Block 1 (clicwh)		fl in thresholds)		1				1					
Meter - IBT Block 2 (c/kwh)		II in thresholds)				- 1		d.			1.0		
Meter - IBT Block 3 (c/kwh) Meter - IBT Block 4 (c/kwh)	,	ii in (hvesnolds)		1		- 1		3					
Meter - IBT Block 5 (c/icwh)		If in Chresholds)		- 1		- 1		ļ		١, ١			4 4
Prepaid - IBT Block 1 (o/kwh)		II in thresholds)		- 1		- 1					- 13	4.	
Prepaid - IBT Block 2 (c/kwh)						1.							
Prepaid - IBT Block 3 (c/kwh)		II in thresholds)								-	٠.		
Prepaid - IBT Block 4 (c/kwh)		in thresholds)		- 1		- 1				1	- ,		.
Prepaid - IBT Block 5 (c/kwh)		I in ihresholds)				Į		1.					
fer:	2   "							1			i		,
nanagement tariffs		i								Į			
mestic								1					ļ
Street cleaning charge		i						i					
Basic charge/fixed fee						1				1	.		
Mek anno a week											ĺ		. •
250) bin - once a week								1					. 1

parties are not rated or zero rated this must be indicated as a



Description	Ref	Provide description of tariff	2013/14	2014/15	2015/16	Current Year		7011715 Medium i firm Revenue & Expenditure Framework	e expenditure
Franchina moluciae and made (1)	_	au ucture wriere appropriate				2016/17	Budget Year 2017/18		Budget Year +1 Budget Year +2 2018/19 2019/20
Finserf lines as applicable)									
								· -	la.
	<del></del>								
Water farifs								02 	
Water Basic charge		fixed charge per 1000kls	123.40	130.19		140.60	150.44	157.96	165.86
Charge pa: Ki		from 39 - 50kl	9.65 15.46	10.19 18.35	17.38	11.47	12.27	12.89	13.53
Charge per Kl		greater than 51kl	19.32	20.38	21.70	23.01	24.62	¥Ž.	
							-		
						4.	1,		
Waste water tariffs Senitation Lasic charge		fixed charres rest 1000Me	95.090	49 006					
charge per ki		perki	3.00	3.17	3.38	3.58	3.83	269.16	269.16
									· ·
conservancy fank draws		additional draws requested	427.68	451.46	480.53	510.60	546.34	573.66	602.34
			<u>·</u>			<del> :</del> .			
Electricity (ariffs			_	•	•	· ·			
[Insert blocks as applicable]		(fill in thresholds)							:
		(fill in thresholds)	<del></del>				``.		
		(fill in thresholds)	-						
	_	(fill in thresholds)			•				
		(fill in thresholds)							
		(fill in thresholds)							
	_	(fill in thresholds)		•					
		(fill in thresholds)							
		(fill in thresholds)		. :				V. 1	
	_	(fill in thresholds)							

C21 Ugu - Supporting Table SA14 Household bills

C21 Ugu - Supporting Table SA14 House	ehold	bills									
Description		2013/14	2014/15	2015/16	C	urrent Year 2016	5/17	2017/18 Med	dium Term Reve	nue & Expenditu	re Framework
	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Origina! Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
and/cent			1			_		% incr.		2010,10	2013/20
onthly Account for Household - 'Middle Income ange'	1									<u> </u>	
ites and services charges:					}			ļ		1	
Property rates	1		. .							1	1
Electricity: Basic levy	]				İ			1			
Electricity: Consumption								ĺ			
Water: Basic levy		123.40	100.40	455.5-							
Water: Consumption	Ì	· · · · ·	130.19	138.65	146.56	146.56	146.56	7.0%	156.81	164.66	172.89
Sanitation		289.66	305.70	325 57	344.13	344,13	344.13	7.0%	368.22	386.63	405.96
Refuse removal		359.23	364 26	387.94	410.05	410.05	410.05	7.0%	438.75	460.69	483.72
Other	l .	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1-45								j
			7								
sub-total		772.29	800.15	852.16	900.73	900.73	900.73	7.0%	963.78	1 011.97	1 062,57
VAT on Services						1.0			100		
tal large household bill:	. 1	772.29	800.15	852.16	906.73	900.73	900.73	7.0%	963.78	1 011.97	1 062.57
% increase/-decrease			3.6%	6.5%	5.7%	-	-		7.0%	5.0%	5.0%
inthly Account for Household - 'Affordable Range' tes and services charges: Property rates	2										
Electricity: Basic levy		V .	4.		[· · ]					2.1	
Electricity: Consumption											
Water: Basic levy		440.44									
Water: Consumption		116.41 227.61	130.19	138.65	146.56	146.56	146:56	7.0%	156.81	164 66	172.89
Sanitation		324.93	254.75	271.31	286.77	286.77	286.77	7.0%	306.85	322.19	338.30
Refuse removal	ľ	324.33	348.41	371.06	392.21	392.21	392 21	7.0%	419.66	440.64	462.68
Other	1.							11 × 1			
sub-total		668.95	733.35	781.02	825.54	825.54	825.54	7.0%	883.32	927.49	973.86
VAT on Services at small household bill:	L				-			1.0.0	003.02	321.49	3/3.00
% increasel-decrease	ļ	668.95	733.35	781.02	825.54	825.54	825.54	7.0%	863.32	927.49	973.86
A RICIESSEI UCCI BASE			9.6%	6.5%	5.7%	-	- !		7.0%	5.0%	5.0%
nthly Account for Household - "indigent" usehold receiving free basic services	3			^^^		4.00					
es and services charges:							ļ	-		ĺ	
Property rates	- 1			. :							!
Electricity: Basic levy	ŀ								1		
Electricity: Consumption		·· · ·	` ·				:				
Vater: Basic levy			.1				1				. [
Water: Consumption		116.41	130.19	138.65	146.56	146.56	146.56	7.0%	156.81	164.66	172.89
Banitation	į.	127.46	163.04	173.64	183.53	183.53	183.53	7.0%	196.38	206.20	216.51
lefuse removal	- [-	293.68	319.88	340.67	360.09	360.09	360.09	7.0%	385.30	404.56	424.79
Other				· · ·							
=								. [			
sub-total		537.56	613.11	652.96	690.18	690.18	690.18	7.0%	738.49	775.42	814.19
/AT on Services	-			. <u> </u>		<u>.</u>		j			
increase/-decrease		537.56	613,11 14.1%	652.96 6.5%	690.18 5.7%	590.18	690.18	7.0%	738.49 7.0%	775.42 5.0%	814.19
rences	_								7.076	3.076	5.0%

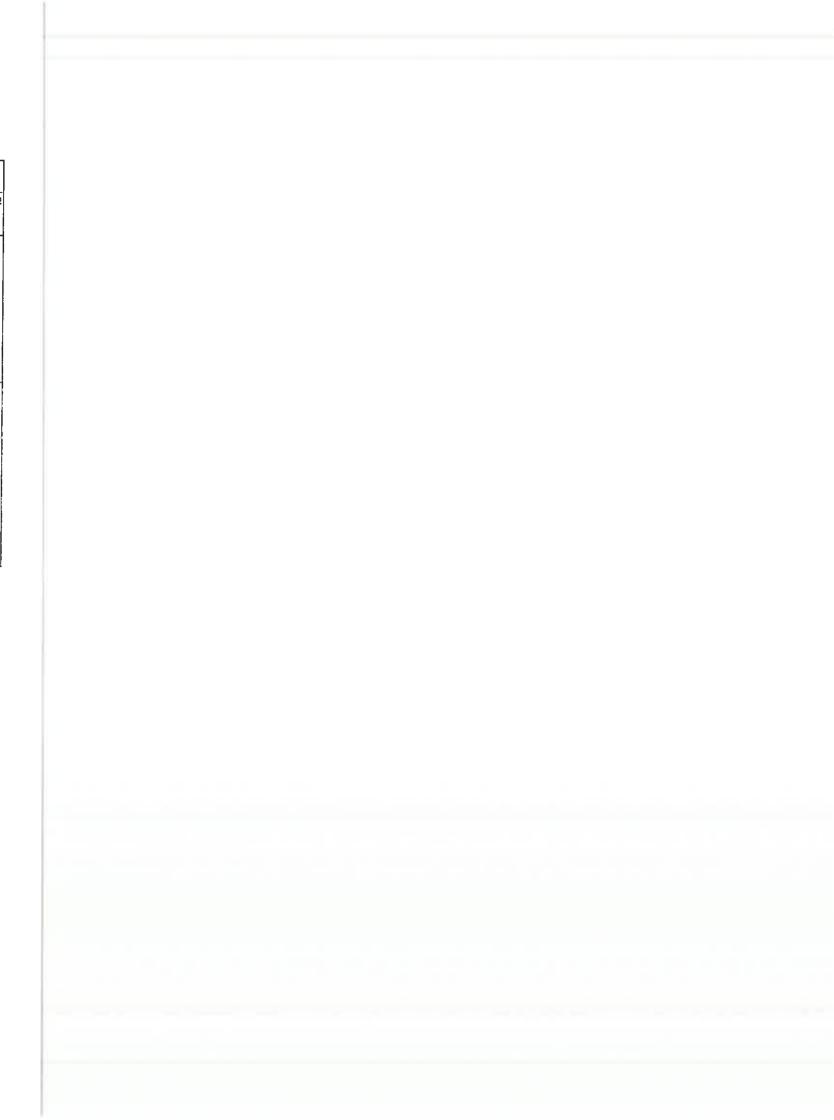
rences
se as basis property value of R700 000, 1 000 kWh electricity and 30kl water

e as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
e as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

C21 Ugu - Supporting Table SA15 Investment particulars by type

investment type		2013/14	2014/15	2015/16	Cı	urrent Year 2016	/17	2017/18 Mediu	m Term Revenue Framework	& Expenditure
invocations (gpo	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
? thousand			ı		-	_				
arent municipality										
Securities - National Government										
Listed Corporate Bonds		, i .		•						ľ
Deposits - Bank		8 293	222 080	215 203	233 184	233 184	221 524	140 224	100 000	100 000
Deposits - Public investment Commissioners									100 000	100 000
Deposits - Corporation for Public Deposits		<i></i>								
Bankers Acceptance Certificates						ļ, <del></del> -				
Negotiable Certificates of Deposit - Banks	-   -				-	11 (14)				
Guaranteed Endowment Policies (sinking)			• • -		-					
Repurchase Agreements - Banks					İ					
Municipal Bonds										
funicipality sub-total	Ť	8 293	222 080	215 203	233 184	233 184	221 524	140 224	100 000	100 000
ntities										
Securities - National Government	1 1									
Listed Corporate Bonds										
Deposits - Bank		_				1 T	_			
Deposits - Public Investment Commissioners									l di Sa	
Deposits - Corporation for Public Deposits				*	į			·	:	
Bankers Acceptance Certificates							14			
Negotiable Certificates of Deposit - Banks				1.7		4	1			
Guaranteed Endowment Policies (sinking)				4			-	**		
Repurchase Agreements - Banks										
ntities sub-total		_	-		-				_	_
onsolidated total:	1-	8 293	222 080	215 203	233 184	233 184	221 524	140 224	100 000	100 000

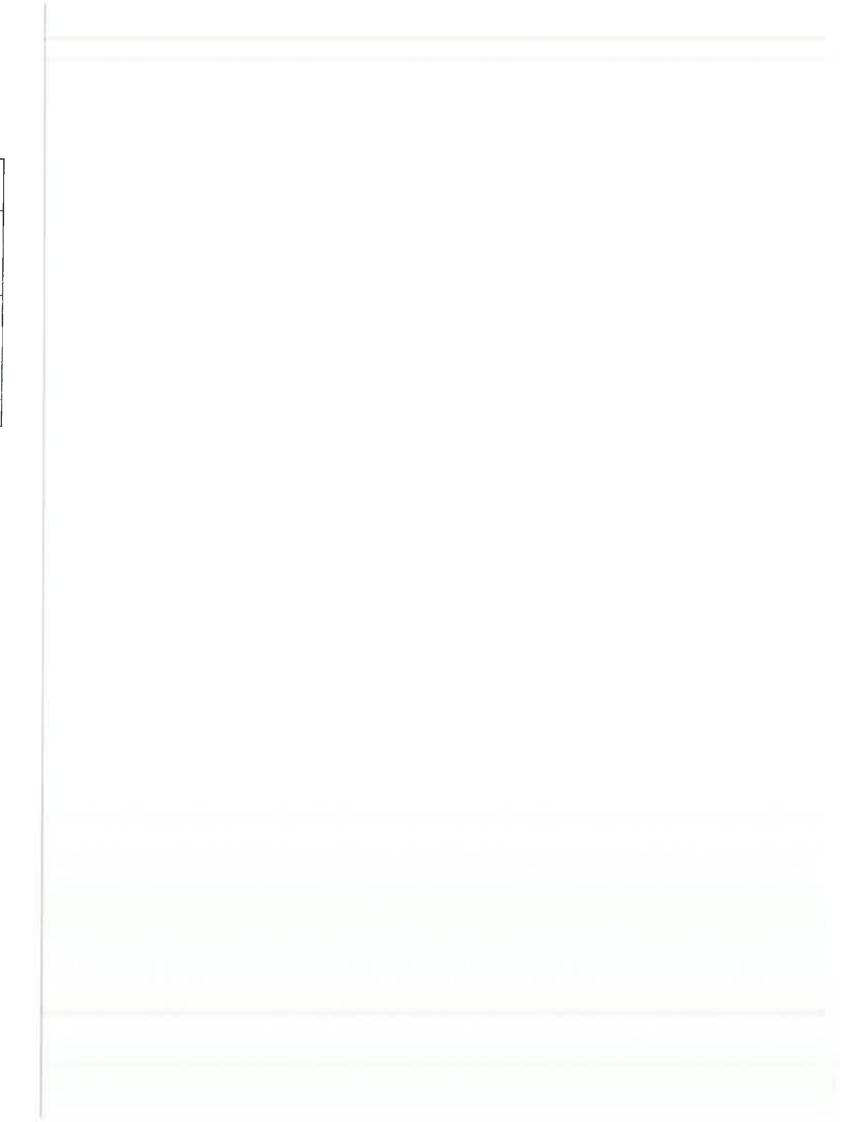
\*\*\*\* Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)



C21 Ugu - Supporting Table SA16 Investment particulars by maturity

	Particular Dy Inters	a teg						
Ref	Period of Investment  Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variab!e or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
	Daily Call 3 Months Oally Call Daily Call Daily Call Daily Call	Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit	no no no no no	variable variable variable variable variable variable	9.45 8 9.5 7.87 7.75 8.59	0 0 0 1 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	n/a n/a n/a n/a n/a n/a	Daily Call Account Daily Call Account Daily Call Account Daily Call Account Daily Call Account Daily Call Account
	n/a n/a	n/a n/a	n/a n/a	n∕a n∕a	r/a n/a	n/a rve	n/a n/a	n/a n/a
1								
		Ref Period of Investment  1 Yrs/Months  Delity Call 3 Mapriha Daity Call Daity Call Daity Call Daity Call Daity Call Daity Call	Type of Investment  Paily Call Shantine Daily Call Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit Notice Deposit	Ref Period of Investment Type of Investment (Yes/ No)  1 Yrs/Months  Delly Call Notice Deposit no Notice Deposit no Notice Deposit no Notice Deposit no Notice Deposit no Notice Deposit no Daily Call Notice Deposit no Notice Depo	Ref Period of Investment Type of Investment (Yes/ No)  1 Yrs/Months  Delly Call Notice Deposit no variable Variable Daily Call Notice Deposit no variable Notice Deposit no variable Daily Call Notice Deposit no variable Daily Call Notice Deposit no variable Daily Call Notice Deposit no variable Notice Deposit no variable Daily Call Notice Deposit no variable variable Notice Deposit no variable Notice Deposit no variable Notice Deposit no variable	Ref Period of Investment  Type of Investment  Type of Investment  Capital Guarantee (Yes/ No)  Period of Investment  Type of Investment  Type of Investment  Capital Guarantee (Yes/ No)  Interest rate  3.  Delity Call  Notice Deposit  Noti	Ref Period of Investment Type of Investment (Yes/No) Variable or Fixed interest rate 3. Commission Paid (Rands)  1 Yrs/Months Notice Deposit no variable 3. O Daily Call Notice Deposit no variable 3. O Daily Call Notice Deposit no variable 9.5 O Daily Call Notice Deposit no variable 7.87 1 Daily Call Notice Deposit no variable 7.87 1 Notice Deposit no variable 7.87 1 Notice Deposit no variable 7.87 1 Notice Deposit no variable 7.85 0 Notice Deposit no variable 7.85 0 Notice Deposit no variable 7.85 0 Notice Deposit no variable 8.59 0 Notice Deposit no variable 8.59 0	Ref Period of Investment Type of Investment Type of Investment Type of Investment (Yes/No) Variable or Fixed interest rate 3. Commission Paid (Rands) Commission Recipient 3. Private 3. Commission Paid (Rands) Commission Recipient 3. Private 3. Commission Paid (Rands) Paid (Rand

<u>ferences</u>
Total investments must reconcile to all Items in Table SA15 for the Current Year (30 June)
List investments in expiry date order



C21 Uni	u - Supporting	Table SA	17 Borrowing

thousand		Audited	Audited					1		
	l_	Outcome	Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
arent municipality										
Long-Term Loans (annuity/reducing balance)		158,796	144 531	125 826	109 524	109 524	104 048	83 333	61 584	38 746
Long-Term Loans (non-annuity)				- ,						
Local registered stock						- 75 T				
Instalment Credit										. A
Financial Leases		6 568					6			
PPP liabilities	1									V
Finance Granted By Cap Equipment Supplier	1							ļ		ľ
Marketable Bonds					2.4					
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives									-	
Other Securities										
unicipality sub-total	100	165 364	144 531	125 826	109 524	109 524	104 048	83 333	61 584	38 746
inopality sub-total	-	100 304	144 23 :	125 020	109 324	105 324	104 040	63 333	01 304	30 740
<u>itities</u>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)								-		
Local registered stock						1.21				
Instalment Credit				1 4					1.15	
Financial Leases									1	
PPP liabilities				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			·			
Finance Granted By Cap Equipment Supplier										1 1 2
Marketable Bonds										·
Non-Marketable Bonds										
Bankers Acceptances				1.						
Financial derivatives					1			<b>1</b> 11 1		
Other Securities				4		. '				1
tities sub-total	1	-	- 1	-	-	_	-	-	-	-
tal Borrowing	1	165 364	144 531	125 826	109 524	109 524	104 048	83 333	61 584	38 746
spent Borrowing - Categorised by type									[	
rent municipality					( )					
Long-Term Loans (annuity/reducing balance)					2					
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit				1						
Financial Leases							·			
PPP liabilities				į			1			
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds				ļ	X 1					
Bankers Acceptances		(i i)				:				
Financial derivatives Other Securities				j	8 1			+ 7.		
inicipality sub-total	40	-						_	-	-
<u>tities</u>										
ucces Long-Term Loans (annuity/reducing balance)										٠.
Long-Term Loans (non-annuity)										
Local registered stock				1						
Instalment Credit				1						
Financial Leases										
PPP fiabilities				i					,	
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										:
Non-Marketable Bonds				1						
Bankers Acceptances	11 1			1						
Financial derivatives	1									
Other Securities	4									
titles sub-total	1		14.5	-		-	-	-	-	-
tal Unspent Borrowing										



Description	Ref	2013/14	2014/15	2015/16		Current Year 2016	6/17	2017/18 Mediu	ım Term Revenu Framework	e & Expenditu
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original	Adjusted	Full Year	Budget Year	Budget Year +1	
RECEIPTS:	1,2		Odcome	Outcome	Budget	Budget	Forecast	2017/18	2018/19	2019/20
Operating Transfers and Grants	1									
<del></del>	Ì									
National Government:	1 .	356 C24	325 54				389 487	418 085	441 502	468 3
Local Government Equitable Share RSC Levy Replacement		236 862	264 744			1 1 1 1 1 1 1 1	319 856	342 776		381
Finance Management		50 290 1 234	54 816 1 250				63 873 1 460	68 900	75 204	81
Municipal Systems improvement	i	890	934		1		1400	1 795	2 050	2
Water Services Operating Subsidy	1	589		3 650		1 1				
EPWP Incentive	1		1 368	1 826	1 788	4 4 5	1 788	1 956		
Infrastructure Skills Development Grant Rural Roads Asset Management Systems Grant		165 2 089	2.420	0.40	0.540	2 510	2 510		_	
Rural Household Sanitation		4 000	2 430	2 446	2 510	]	7	2 658	2 797	2
Municipal Infrastructure Grant		59 905				Ī .	: 5			
				w .						
						<b>)</b>			1 1 to 10	
					100			74. T		
Other transfers/grants (insert description)			1,14,11							
Provincial Government:		9 607	250	250	400	400	400	400	500	
Development Planning Shared Services		1 000	250		400		400	400	500	
Cogta Messification		1 959			W				0.00	
EPWP Incentive Department of Transport Grant		883				1.0	1			- 1. T
Department of Fransport Grant Department of Human Settlement		1 765 4 000			}					
Spatial Development Framework Support		7 000					<u> </u>	400	<u> </u>	-
District Municipality:		-						100		
[insert description]		<del></del>	<u>=</u> _	-	<u> </u>	-	_	<del>-</del>		
		-1-1								
Other grant providers:		4 386	4 885	4 885	7 734	13 939	13 939	10 589	11 118	11
Grants from LM's to Entities		2 654	4 885	4 885	7 734	13 939	13 939	7.422	7 793	8
DBSA		709								
South Coast Bike Festival: EDTEA/RNM National Lottery		1 022						3 167	3 325	3
		1 022				911 A				
				- 3		- P. C.			" / ·	
otal Operating Transfers and Grants	5	370 017	330 681	369 167	408 662	403 826	403 826	429 074	453 120	480
apital Transfers and Grants									700 120	
National Government:		277 607	355 139	358 245	310 862	297 864	297 864	295 851	335 386	371
Municipal Infrastructure Grant (MIG)		215 399	265 189	249 316	223 873	233 873	233 873	245 479	260 386	276
Regional Bulk Infrastructure		55 740	45 015	8 834	12 776	12 776	12 <i>7</i> 76	-		
Rural Households Infrastructure  Municipal Disaster Recovery			4.000		1 000	1 000	1 000	-	-	
Finanace Management Grant	- J.		4 999	1		1			-	
Other capital transfers/grants [insert description]			12 436		1			i i	_	
Water Services Infrastructure Grant		6 468	27 500	100 095	73 213	50 215	50 215	50 372	75 000	95
										. m
Other capital transfers/grants [insert desc!										J
Provincial Government:	-	19 425	4 060	11 504	<u> </u>	5 000	5 600			<del>:</del>
Massification - Cogta	 	_	T					-	-	
Disaster Management Centre	ŀ	19 425	4 060	5 000 6 504		5 000	5 000	-		
	-	'		. 0 304		-				<u> </u>
District Municipality: [insert description]	-		<del></del>		-				-	
					<u> </u>					
Other grant providers:		120	-	_	_	_	_			
Grants from LM's to En							7.7.7			
DBSA	_	120	-	-		· ·			<u> </u>	·
rtal Capital Transfers and Grants	5	297 152	359 199	369 749	310 862	302 864	302 864	295 851	335 386	371 1
OTAL RECEIPTS OF TRANSFERS & GRANTS	- 1	667 169	689 880	738 916	719 524	706 690	706 690	724 925	788 506	851 7

)C21	Ugu -	<ul> <li>Supporting</li> </ul>	Table SA19	Expenditure on	transfers and	d grant programn	ne.

)C21 Ugu - Supporting Table SA19 Exper	nditu	re on transfe	rs and grant	programme						
Description	Ref	2013/14	2014/15	2015/16		Current Year 201	16/17	2017/18 Medi	um Term Revent Framework	ue & Expenditure
thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18		1 Budget Year +
XPENDITURE:	1				Surger	Dauget	Forecast	2017/18	2018/19	2019/20
perating expenditure of Transfers and Grants										
National Government:		356 024	330 558	361 72	5 391 528	389 487	370 013	425.005	450.000	
Local Government Equitable Share		236 862	264 748					435 085 342 776	459 352 361 451	
RSC Levy Replacement	[	50 290	54 816		63 873			68 900	75 204	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Finance Management Municipal Systems Improvement		1 234 890	1 251				1 387	1 795	2 050	1 .
Water Services Operating Subsidy		589	727	940		_	-	- · · · · · · · · · · · · · · · · · · ·	-	-
EPWP Incentive			1 042		1		1 699	1 956	-	
Infrastructure Skills Development Grant		165			_					
Rural Transport Service Grant Rural Household Sanitation	ΙI	2 089 4 000	2 944	2 446	2 510	2 510	2 385	2 658	2797	2 956
Municipal Infrastructure Grant		59 905	5 030	1	-		_	47,000	-	-
Water Services Infrastructure Grant							1 [	17 000	17 850	18 743
	[	5 5	-				-		A - 11	
Other transfers/grants [insert description]							-			
·	1					-			ļ	
Provincial Government:  Development Planning Shared Services		9 607	1 441	250		400	380	400	500	600
Cogta Massification		1 959	250 697	250	400	400	380		500	600
EPWP incentive		883								
Department of Transport Grant		1 765						* E		
Africa Bike Week Event District GDS		4 000								
Spatial Development Framework Support		·	494							
Disaster Management Centre	·							400		
District Municipality:			· · · · · · · · · · · · · · · · · · ·							
[insert description]-	-					-	<del>                                     </del>		<del></del>	-
			1 1 2 1	Ž-				į		
Other grant providers:		4 386	2 035	4 885	7 734	13 939	13 242	40 202	40.000	
Grants from LM's to Entities		2 654		4 885	7 734	13 939	13 242	10 323 7 157	10 840 7 515	11 382 7 890
DBSA IDC	ľ	709	524					, 101		1 090
South Coast Bike Festival: EDTEA/RNM			45							
National Lottery		1 022	1 466					3 167	3 325	3 491
al operating expenditure of Transfers and Grants:		370 017	334 034	356 860	399 662	403 826	383 634	445 808	470 692	400 400
ital expenditure of Transfers and Grants	$\top$						000 004	445 000	470 092	499 106
National Government;	i	977 607	240.002	250 545 1		-				
Municipal Infrastructure Grant (MIG)	$\vdash$	277 607 215 399	349 993 260 159	<b>358 245</b> 249 316	319 862 233 873	297 864 233 873	282 971	278 851	317 536	352 376
Regional Bulk Infrastructure		55 740	34 827	8 834	12 776	12 776	222 179 12 137	228 479	242 536	257 376
Rural Households Infrastructure	- 1					1 000	950		3 3 2 2	<u> </u>
Municipal Disaster Recovery Finanace Management Grant							-			_
Other capital transfers/grants [insert description]			12 718				- ]		-	-
Water Services Infrastructure Grant		6 468	42 289	100 095	73 213	50 215	47 704	50 372	75 000	95 000
				<u> </u>		1.7		300,12	10000	33 000
rovincial Government:		19 425	24 985	11 504	_ [	5 000	4 750			
Disaster Management Centre		19 425	20 377	6 504			-			
Massification - Cogta	ŀ		4 608	5 000		5 000	4 750		_	_
listrict Municipality:		_	_	-	_	_	_ [	[	_	
[inserf description]			1 1 1			-	<del></del>	N	<del> +</del>	
W	-						<u> </u>			
Ither grant providers: Grants from LM's to En	_	120		-		_	-	265	279	293
DBSA		120	. T					265	279	293
capital expenditure of Transfers and Grants	+-	297 152	374 978	369 749	319 862	202.004	007.704	Abr		
AL EXPENDITURE OF TRANSFERS AND GRANTS	+-	667 169	709 C12	736 609		302 864	287 721	279 116	317 815	352 668
ences			103 012	130 009	719 524	706 690	671 355	724 925	788 506	851 774

penditure must be separately listed for each transfer or grant received or recognised

)C21 Ugu - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	C	urrent Year 2016/	17	2017/18 Mediu	m Term Revenue Framework	e & Expenditure
: thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
perating transfers and grants:	1,3							2017110	2010/19	2019/20
National Government:						i !		ł		
Balance unspent at beginning of the year		4 044	16 095	430		ļ		_		
Current year receipts		216 392	314 894	364 032	400 528	389 487	389 487	435 085	459 352	487 125
Conditions met - transferred to revenue		204 341	330 558	359 382	400 528	389 487	389 487	435 085	459 352	487 125
Conditions still to be met - transferred to liabilities  Provincial Government:		16 095	430	5 080						70, 120
Balance unspent at beginning of the year		40.000		1			·			
Current year receipts	1	19 328	12 265	326						
Conditions met - transferred to revenue		17 412   24 475		250	400	400	400	400	500	600
Conditions still to be met - transferred to liabilities	1 -	12 265	11 939	576	400	400	400	400	500	600
District Municipality:		12 200	326	-						12.11
Balance unspent at beginning of the year				į		1				
Current year receipts										
Conditions met - transferred to revenue	1 -	-							4	<u> </u>
Conditions still to be met - transferred to liabilities	-									_
Other grant providers:	1 1							1 22 1		
Balance unspent at beginning of the year		1 806	1 054			. [				
Current year receipts	i		1 155	4 885	7304	40.000				
Conditions met - transferred to revenue	1 -	1 806	2 209	4 885	7.734	13 939	13 939	10 323	10 840	11 382
Conditions still to be met - transferred to liabilities	1 1	7 000	2 203	4 900	7 734	13 939	13 939	10 323	10 840	11 382
stal operating transfers and grants revenue	1 1	230 622	344 706	364 844	408 662					
stal operating transfers and grants - CTBM	2	28 360	757	5 080	400 002	403 826	403 826	445 808	470 692	499 106
pital transfers and grants:	1 +			3 000						
National Government:	1,3	1		!		1			İ	
Balance unspent at beginning of the year		17.000	254.6						1	
Current year receipts		17 098	24 143	17 085						
Conditions met - transferred to revenue	ļ  -	216 519	302 448	358 245	310 862	297 864	297 864	278 851	317 536	352 376
Conditions still to be met - transferred to liabilities	·  -	209 475 24 143	309 506 17 085	371 680	310 862	297 864	297 864	278 851	317 536	352 376
Provincial Government:		24 (43	17 085	3 650						
Balance unspent at beginning of the year		64 846	*			1	ì			ŀ
Current year receipts		29 673	18 398	3 677						
Conditions met - transferred to revenue	-	76 121	22 034 36 755	11 504		5 000	5 000	<u>,                                      </u>		-
Conditions still to be met - transferred to liabilities	<b> </b> -	18 398	3677	15 180		5 000	5 000			-
District Municipality:		10 330	3071	-						
Balance unspent at beginning of the year				!	. !	. 1				[
Current year receipts								. ].		
Conditions met - transferred to revenue				<del></del>  -	- ' '					
Conditions still to be met - transferred to liabilities		-			-					
Other grant providers:	-	1		i	1			.		
Balance unspent at beginning of the year	i	10 983	1 581	_   .						
Current year receipts		_					I			
Conditions met - transferred to revenue	<u> </u> -	9 402	1 581		<del></del>					
Conditions still to be met - transferred to liabilities		1.581		<del></del>  -		-				
al capital transfers and grants revenue		294 998	347 843	386 860	310 862	303 064				
al capital transfers and grants - CTBM	2	44 122	20 761	3 650	310 002	302 864	302 864	278 851	317 536	352 376
TAL TRANSFERS AND GRANTS REVENUE										
IAL TRANSFERS AND GRANTS - CTBM	+	525 620 72 482	692 549 21 518	751 704	719 524	706 690	706 690	724 659	788 228	851 482
	- 1	14 40Z	Z1 518 I	8 730	- 1	_				

otal capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
TBM = conditions to be met

ational Treasury database will require this reconciliation for each transfer/grant

Description	Re.	2013/14	2014/15	2015/16		Current	ear 2016/17		2017/18 Medic	ım Term Revenu	e & Expenditu
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Framework Budget Year +1	
Cash Transfers to other municipalities	-	Outcome	Cutcome	Cutcome	Budget	Budget	Forecast	outcome	2017/18	2018/19	2019/20
Fire fighting contribution to LMs	1	3 448	1 136						Í .		
Total Cash Transfers To Municipalities:		3 448	1 136	=	-	-	_				
Cash Transfers to Entities/Other External Mechanisms VIP Toilets	2		44.555								
Disaster Management	1		11 835 240		10 000						
PURAL TRANSPORT SERVICES GRANT PUBLIC WORKS: EXPANDED PROGRAMME	1		2703		2 510						
DROUGHT RELIEF			732 1604		1 788 10 321						
RESPONSE AND RECOVERY Other grant expenditure	İ		1 396		2 227						
South Coast Development Agency			9 277	3 481 5 250	11 340	100			•		
Tourism Development				5 154		5513 5411	5 237 5 141	5 237 5 141	5 788 5 682	6 078 5 966	639
Tourism Markeling Local Economic Development		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		6 442		6 514	6 189	6 189	6 840	7 182	6 26 7 54
221001	1 [		554		1755						
otal Cash Transfers To Entitles/Ems'			28 342	20 327	40 028	17 438	16 566	16 568	18 310	19 226	20 18
Cash Transfers to other Organs of State		Ī								.5225	20.0
Fire lighting contribution to LMs	3			·							
ctal Cash Transfers To Other Organs Of State:	┆┤┤	_		-		-			1 1 1		
ash Transfers to Organisations											
Fire Eghting contribution to LMs										i	
ctal Cash Transfera To Organisations		-	-			-		-			<u>_</u>
ash Trensfers to Groups of Individuals				ŀ							
Fire lighting contribution to LMs			1								
otal Cash Transfers To Groups Of Individuals:				<u> </u>					· . L.		
OTAL CASH TRANSFERS AND GRANTS	6	3 448	29 478	20 327					_ =	-	-
on-Cash Trensfers to other municipalities	-	3440	28 4/8	20 32!	40 028	17 438	16 586	16 566	18 310	19 226	20 187
VIP To lets	1	31 004									
D≪esier Menagement Corndor Development		641		1			: [	i			
KWALEMBE REGIONAL BULK WATER SUPPLY SCHEME		8		1				İ			
RURAL TRANSPORT SERVICES GRANT		1 438		ĺ							
PUBLIC WORKS: EXPANDED PROGRAMME DROUGHT RELIEF		2 207									
RESPONSE AND RECOVERY		2 267									
Other grant expenditure Local Economic Development	-  -	16 54B		34	+	·			.		
Essar Essaronities payaroprineric	-4	381		1.0					•		
					i		1				
tal Non-Cash Transfers To Municipalities:	+	52 478			-						<u> </u>
n-Cash Transfers to Entitles/Other External Mechanisms								<del>-</del>  -	<del></del>		
Fire lighting contribution to Liks	2										
	-   -		· .								
tal Non-Cash Transfers To Entitles/Ems'	+				<u>, 25,23,</u>					<u> </u>	<u>.</u>
	+										-
n-Cash Transfers to other Organs of State Fire Prohiting contribution to LMs	,					}	. 1				
	3			1	· · · · · · · · · · · · · · · · · · ·						
al Non-Cash Transfers To Other Organs Of State:	$\perp$									* .	
	+					-		= =	-		
-Cash Grants to Organisations		1		4		İ					
Fire fighting contribution to Livis	4				‡:		i i				
	1/						1	. İ			
										-	
al Non-Cash Grants To Organisations											
ups of Individuals								}	- 1		
ups of Individuals	5	-									
ups of Individuals Fire fighting contribution to LMs	5	-									
ups of Individuals Fire fighting contribution to LMs Il Non-Cash Grants To Groups Of Individuals:	5	-		_							
ups of Individuals	5			-	-	-	-1				

DC24 Have	Supporting Table SA22 Summary councillor and steff beaut	

Summary of Employee and Councillor remuneral	ion   P		2014/15	2015/16	<u>·</u>	Current Year 20	16/17	ZV1//18 Medii	rn Term Revenu Framework	■ & Expendițu
R thousand		Audited Outcome	Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Yes +2 2019/20
Councillors (Political Office Searers plus Other)		1 A	8	С	۵	E	F	G	Н	1
Basic Salaries and Wages		35	47 41	08 4 12	20 4 38					
Pension and UtF Contributions		2		41 14				4 648	4 880	51
Medical Aid Contributions				91 12					250	26
Molor Vehicle Allowance		204						4 258	4 470	4 89
Cellphone Allowance Housing Allowances		25		46 34		7		367	385	40
Other benefits and allowances		141			8 193 8 4			2 053	2 155	2 26
Sub Total - Counciliors		7.76						11 812	12 403	
% Increase	- 1	<b>!</b>	11.6	% 3,19					5.0%	13 02
Senior Managers of the Municipality	13				i		1			""
Basic Salaries and Wages		2.66			4 362	0 3 620	3 439	3 837	4 029	4 23
Pension and UIF Contributions Medical Aid Contributions		15			25		245	274	287	. 30
Overtime		. 6	7 12	3	12		117	131	138	14
Performence Bonus		~	36	2 70	5 62	7 627	595			]
Motor Vehicle Allowance	2	· 85					1 491	1 664	598 1,747	73
Celiphone Allowance	3	1	7			2 82	78	87	91	. 103
Housing Allowances Other benefits and allowances	3						673	751	788	82
Payments in lieu of leave	1	7	5 13	1 41			190	212	223	23
Long service awards				* -	190	1	188	208	. 218	22
Post-retirement benefit obligations	6					-	1 []			
Sub Total - Senior Managers of Municipality % Increase		3 99					7 015	7 827	8 218	8 62
	14		57.99	6 (0.3%	17.3%		(5.0%)	11.6%	5,0%	5,0%
Other Municipal Staff					\$11					
Basic Salaries and Wages Pension and UIF Contributions	1	147 324					188 581	208 201	218 611	229 541
Medical Aid Contributions		25 260					30 998	35 595	37 375	39 244
Overtime		20 811					18 917 22 375	21 483 22 454	22 53)	23 663
Performance Bonus					-	10 550	22.5%	22 404	23 577	24 756
Motor Vehicle Allowance	3	:0 924				12 910	2 264	10 513	11 038	11:59
Celiphone Allowance Housing Allowances	3	. Bus				1 595	1 515	1.410	1 480	1.554
Other benefits and allowences	3	565 15 573			1 225		1 164	485	510	535
Payments in lieu of leave	-	10 052	3 431		6 081	23 049 8 081	21 897 5 777	10 945 18 229	11 492	12 067
Long service awards		3 296			2 223	2 273	2 112	1.488	19 140 1 1 563	20 097
Post-refirement benefit obligations ub Total - Other Municipel Staff	6	3 108								1041
% Increase	4	238 289	261 110 9,6%		314 525	321 631	305 550	330 789	347 322	364 688
olal Parent Municipality	17				9.1%	2.3%	(5.0%)	B.3%	5,0%	5.0%
pair Faran municipality	$\vdash$	250 071	276 114		333 109	339 215	322 255	350 422	367 944	386 341
pard Members of Entities		İ	10.456	10.0%	9.7%	1.8%	(5.0%)	8.7%	5.0%	5.0%
Basic Salaries and Wages	1	ł			İ					
Pension and UIF Contributions	1				1	-	-			
Medical Aid Contributions										
Overtime		-		1		. * I.		. [-		
Performance Bonus Motor Vehicle Allowance			Transie				- ]			
Celiphone Allowance	3			L.	25	25	24	. [.		
Housing Allowances	3			1	100		- !			
Other benefits and allowences	3	2	2		2	2		40	42	- 44
Board Fees		154	456	596	647	620	589	1 454	1 526	1 603
Payments in lieu of leave Long service awards		7			100	-	-		1 - 1	
Post-retirement benefit obligations	6						-	[		
ib Total - Board Members of Entitles	١,	155	458	586	674	647	B15	1 494	4 500	
% Increase	4		194,4%	28.2%	14.8%	(4.0%)	(5.0%)	143.0%	1 568 5.0%	1 647 5.0%
nior Managers of Entitles						,,	(	140.04	0.04	3.0%
Basic Salaries and Wages		.1 613	2 981	3 816	6 428	4 821	4 580	6 894	7 200	7 054
Pension and UIF Contributions						-		3 UP4	7 239	7 601
Medical Aid Contributions Overtime				i i	: :	-			- 1	
Performance Bonus	·	147	1	40-		-	-	. "		1
Motor Vehicle Allowance	3		426	185	22	162	153	309	325	341
Geliphone Allowance	3	46	38	36	33	49	47	65	68	72
Housing Allowances	3.				7 7	•	-	1,5		-
Other benefits and allowances Payments in lieu of leave	5	141	353	21 [	164	34	32	42	44	46
Long service awards						-	- to - [			
Post-retirement benefit obligations	6			73.33			_		ļ	
Total - Senior Managers of Entities	- 1	1 917	3 795	4 059	5 647	5 065	4 812	7 311	7 676	8 050
% Increase	4		98.0%	6,9%	39.1%	(10,3%)	(5.0%)	51.9%	5.0%	5.0%
er Staff of Entitles				1						1
Basic Salaries and Wages Pension and UIF Contributions	ĺ	1 415	2115	3010	4 324	4 278	4 084	3 427	3 599	3 779
Medical Aid Contributions	- [	56 129	83 171	B5 104	111	102	97	184	203	213
Overšme	į	167	201	194 214	355	207	197	293	308	323
Performance Bonus	í	35	122	149	172	169	184	24	25	26
Motor Vehicle Allowance	3					-		22	24	25
	3	1	1		18	16	15	234	246	258
	3	19 J	1 012	25 82	29	15	14	198	208	218
Payments in lieu of leave	۱ .	01	1012	82	44	61	58	69	62	65
Long service awards	İ		ļ	[		_ [	I 4			
Post-retirement benefit obligations	6									* *
Total - Other Staff of Entitles % increase	, [	1 902	3 726	3 757	5 295	5 052	4 800	4 452	4 675	4 909
	4		95.9%	0.8%	40.9%	(4.6%)	(5.0%)	(7.2%)	5.0%	5.0%
Municipal Entitles	+	3 975	7 979	8 403	11 616	10 765	10 226	13 257	13 919	14 615
AL SALARY, ALLOWANCES & BENEFITS		1		Į	ļ		i -			
		254 045	284 984	312 02B	344 725	349 980	332 481	363 679	361 853	400 858
% increase	4		11,6%	9.8%	10.5%	1.5%	(5.0%)	9.4%	5.0%	5.0%
AL MANAGERS AND STAFF	5,7	246 106	274 946	302 484	332 850	339 133	322 176	350 373	367 891	0.076

References

1. Include Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. STO of the Systems Act

3. In kind benefits (e.g. provision of fixing quarters) must be abown as the cost that market value) to the musicipality, as part of the reference elimence

4. Bit, CB, DIC, EIC, FIG, 600, NO, NO

5. Must agree to the sub-future appearing on Table A1 (Employee costs)

6. Includes panalion payments and employee contributions to medical aid

7. Cornect as at 30 June

Column Deficions:

A. B and C. Audited actuel actuel as per the audited financial statements. If audited amounts are unevailable, unaudited emounts must be provided with a note stating these are unaudited

D. The criginal Ludget approved by council for the budget year.

E. The budget for the budget were as adjusted by council responditur in terms of section 20 of the MASAA

DC21 Ugu - Supporting Table SA23 Salaries, allow

Disclosure of Salaries, Allowances & Benefits 1.	Ref	ľ	Sa	lary	Office bearers/c	Allowances	Performance	In-kind benefits	Total Packag
		No.	. [				Bonuses		
Rand per annum					1.				2,
Councillors	3	<u> </u>	<del> </del>				<del> </del>	<u> </u>	
Speaker	4	1.		290 920	73 117	584 959			948 99
Chief Whip				44.5	11 11 11 11				340 33
Executive Mayor	- 1			385 457	63 054	709 196			1 157 70
Deputy Executive Mayor				293 898	61 217	581 564			936 67
Executive Committee			2	121 371	82 916	2 471 385		\ \ \ \ \ \	
Total for all other councillors				556 204	160 569	2 376 668			4 675 673
Total Councillors	8	_		647 850	440 873	6 723 772			4 093 44 11 812 49
Contar Managage of the Mustate alter									
Senior Managers of the Municipality	5						1		
Municipal Manager (MM)		V .	. 18	599 635	245 668	37 837	150 964		2 034 104
Chief Finance Officer			1.	189 514	47 783	98 267	118 951		1 454 518
General Maneger IED			11	189 514	. 111 765	90 203	118 951		1 510 433
General Manager Water			11	189 514	10 282	50 467	118 951		1 369 214
Genarai Manager Corporate Services		:	11	189 514	26 360	123 772	118 951		1 458 597
	Ì								-
List of each offical with packages >= senior manager									
4:				}					_
		ĺ							_
		1	1		i		1.2		
					. !	4 TV			_
	.		1.						-
	:			·"					_
		٠.	100	. [					_
									_
									_
									-
		200						7. T	-
			1 1 2	1					_
									-
otal Senior Managers of the Municipality	8,10		6 3	57 692	441 858	400 546	626 768		7 826 864
Handley for Foot Police		-							
Heading for Each Entity	6,7			1					
List each member of board by designation								1	
Dr S Nzimande			4	18 870	i i	42 672			91 542
Dr E. Zungu		1.	1 2	29 653		32 350			62 003
MrS Diomo			2	29 653		42 672		· 1	72 325
Miss B Zulu	. [		. 2	9 653	:	32 350	j		62 003
Mrs Z. Mthul(	1 1	į	2	9 653		32 350	. 1		62 003
Mr V. Naidoo				9 653		32 350			
Mrs E.J. Crutchfield				9 653		32 350			62 003
Mr L Shezi				9 653		42 672			62 003
EJ CRUTCHFIELD - CHAIR				8 870	1 366	90 365			72 325
HR KELLY - VICE CHAIR				9 653	699				140 300
C DAVENHILL - DIRECTOR		j		9 653		42 002			72 354
J HARRIS - DIRECTOR	1	.			652	44 139			74 444
PT JEFFERYS - DIRECTOR	j [			9 653	652	40 652	1		70 957
VW MZULWINI - DIRECTOR				9 653	652	36 868			67 173
ZP NGUBANE				9 653	652	40 652			70 957
a noonge	.		. 2	9 653	652	40 652			70 957
otal for municipal entities	8,10	-	48	3 229	5 327	624 794	_		1 113 350
									1 110 500
OTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	10	_	11 48	R 774	888 058	7 749 112	626 768		20 752 709

### References

- Pension and medical aid
- 2. Total package must equal the total cost to the municipality
- 3. List each political office bearer by designation. Provide a total for all other councillors
- 4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councilior designated to exercise powers and duties of mayor (MSA s 57)
- 5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- 6. List each entity where municipality has an interest and state percentage ownership and control
- 7. List each senior manager reporting to the CEO of an Entity by designation
- 8. Must reconcile to relevant section of Table SA24
- the first recently to totale about for the budget ..... I Table 1299

DC21 Ugu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref		2015/16		С	urrent Year 201	6/17	В	idget Year 2017	7/18
Number	1,2	Positions	Permanent employees	Contract	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities		1					- Cimpio Jose	<del> </del>	employees	employees
Councillors (Political Office Bearers plus Other Councillors)		40	8	32		1	35			35
Board Members of municipal entities	4	19		17		ł i	8	e - 6.		35
Municipal employees	5					N. Miles	"			· · · · · ·
Municipal Manager and Senior Managers	3	10	5	5	5		5	5	_	
Other Managers	7	20	19	1	28	28		28		5
Professionals		65		10	617	501	20	617	28	: -
Finance		19	11	.8	18	12		18.	501	20
Spetial/town planning		-	i	i		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		. 10.	12	6
Information Technology		10	8	2	13	8	141	13		İ .
Roads							' '	13	8	1
Electricity				ĺ						
Water					586	481	13	500		
Sanitation	1					701	13	586	481	13
Refuse					97.14					
Other		37	37				1			
Technicians		597	576	21	61	61	[ ]	ا م		
Finance				-	J "	. 01	3	61	61	3
Spatial/town planning					61	61				
Information Technology		. 2	2		. 01	01	3	61	61	3
Roads		_								
Electricity		. 75	74	أير		N N	İ			
Water		310	290	20		1 No. 1				
Sanitation		147	147	20						*
Refuse		177	147							
Other	1 1	63	63	, i					1	
Clerks (Clerical and administrative)		. 105	105		420	4				
Service and sales workers		. 100	100		173	173	10	173	173	10
Skilled agricultural and fishery workers								·		
Craft and related trades	1 1	- t - 1							A State	
Plant and Machine Operators		62	62							
Elementary Occupations		02	02	7	`		- 1			i
OTAL PERSONNEL NUMBERS	9	919	831						<u> </u>	
% Increase	⊢ ĭ ŀ	313	931	86	884	763	81	884	763	81
otal municipal employees headcount	5, 10	.		ł	(3.8%)	(8.2%)	(5.8%)	- 1	-	=
Finance personnel headcount	8, 10		444						2	
Human Resources personnel headcount	8, 10	112	110	2	112	110	2	112	110	2
polacine neadcount	0, 10	21	20	. 1	21	20	1	21	20	1

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

Property in the control of the con	Description	Ref						Budget Ye	Budget Year 2017/18						Medium Ter	Medium Term Revenue and Expen	×per
Part   Part	Rthonernd															Framework	
Parameter control cont	a la company		Sun's	August	Sept	October	November	December	January	February	March	April	Мау	June	Budget Year	Budget Year +1	3ngc
The control of the co	Revenue by source														7011110	1	1
### controller control with the control	Property rates - nendifies 9 collection above				-		•	<u> </u>									
### control from the co	Coming of the control														:	1	
9.4 Sept. 2 170	Service charges - electricity revenue						٠.							ŀ	ı	1	
946 8 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Service charges - water revenue	_	28 364			24 066	23 876	25 832	28 364	0E 400		000		ı	ı	1	
99 - Order de revenue 199 - Order de revenue	Service charges - sanitation revenue	_	9 446			8 162	9.755	0 408	100.02	074 07		25 832	25 832	33 896	315 836	331 627	
ing and opportment of the controller of the cont	Service charges - refuse revenue					20.0	3	0 400	9 440	6 885		11 308	9 498	9 351	113 236	118 898	
incomposition of the carried investment of t	Service charges - other						<del>: .</del>						- - - - - - - - -	I	1	1	
of externation mechanics of 178 and 287 and 28	Rental of facilities and equipment		G.		46	130	5	į		7.: 				i	ı	!	
electrochemical geletor (1971) 275 275 (1972) 275 (1973) 275 275 (1973) 275 (	Interest earned - external investments		1754		-	100	\$ 5	153	ge .	<del>6</del>		:::	153	109	1160	1218	
Formula:   1968   2480   7538   1300   1322   1514   1355   3549   440   1377   1477   1577   1578	Interest earned - outstanding debtors		1 (02)			400	808 L	2 320	1.754	1 195			1320	1451	20.813	21 853	
Participation   2,046   7,248   7,558   1,032   9,755   1,514   1,555   1,514   1,514   1,51	Dividends received	_	2		767	)DE	 83	333	107	303	314	275	383	717	3.848	4 041	
Particle   Particle	Fines								1				Ī.	ı	2 (	1	
Participation   Participatio	Tienese page secondari						- 4			1		;		1	!	i	
Sacration of the continued of the contin	Account of the politics	_												l	1	ı	
Special controlleral         3548         7.556         10.392         9.735         169.785         5548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         3548         465 185         355 185         355 185         355 185         465 185         355 185 <td>Agency services</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ı</td> <td>1</td> <td>1</td> <td></td>	Agency services													ı	1	1	
Second of PPE   Second of PP	l ransfars recognised - operational		3648	-		10 392	9 735	186 185	3 648	CSV	102 003	717.0	100 100	1 6	1	ì	
Concluding capital transfers and contribution	Other ievenue		355		1 305	1322	1514	1355	355	70	200	1410	CSI DSI	(1 323)	445 808	470 692	
Controlled captile transfers and countribution   44 773   44 77   44 78   44 78   44 78   44 773   4	Gains on disposal of PPE	-					5	3	667	976	1,3/4	350	355	1 867	11 977	12 576	
Type   17,000   17,	fotal Revenue (excluding capital transfers and contrib	pution	44 733	43 467	42 838	46 169	48 750	205 725	43 790	97.040				,	1	1	
17   17   17   17   17   17   17   17	who made have been been been been been been been be					- !	3	207120	45 133	55 033	140 056	42 808	173 725	45 628	912 678	960 905	
1,000, modelle   1,00	Employee might goeth													-		-	
1   10   10   10   10   10   10   10	Chiployee letated costs		26.788	53 576	26 788	76 788	26 788	26 788	26 788	26 788	26 788	26 788 I	26.788	20 015	250 272	, , ,	
East importing TS2 252 252 252 252 252 252 252 252 252 2	relinities allon of councillors		1018	1018	1018	1018	1018	2 036	1018	1018	1018	TOTA	1018	70310	320 373	36/ 897	
& asset impairment         17 742         15 466         14 49         15 863         17 772         13 252         17 773         17 742         15 253         17 742         13 252         17 743         17 742         15 329         15 4         65 60         77 16         65 60         77 16         65 70         77 15         65 70         77 15         65 70         77 15         65 70         77 15         65 70         77 15         65 70         77 16         65 70         77 15         65 70         77 15         65 70         77 15         65 70         77 15         65 70         77 15         65 70         77 15         65 70         77 16         65 70         77 15         77 15         77 15         77 16         77 15         <	Degrinipalment		252	252	252	252	252	252	252	252	353	25.2	250	600	13 306	139/2	
968 968 969 141 154 660 775 5413 7562 620 650 650 771047 971 154 660 775 5413 7562 620 650 650 650 771047 971 171047 988 660 650 650 650 650 650 650 650 650 650	Depreciation & asset impairment		17.742	15.456	14 355	14 449	15 883	17 783	17 742	13 230	13.252	7024	62.707	177	000 8	3 150	
1775   6518   6931   6990   7716   6250   7275   5413   7682   6520   6990   7716   6250   7275   5413   7682   6520   6990   7716   6250   7275   6413   7682   6520	Financia charges		7.0	215	696	141	154	059	52	77	202.51	35	17 783	(54 418)	121 047	127 100	
sist seeds of the capital transfers & 523	Bulk purchases		7 275	6518	6 931	0699	7.716	6.250	7.075	n 445	7 69 7	000	000	5 94%	9771	10 260	
Particles 2 233 2 756 2 791 2 888 2 134 2 114 2 233 2 245 2 245 2 114 2 114 9 507 3 5 5 6 8 8 6 4 5 78 8 1 6 3 8 6 2 1 3 4 5 7 8 8 1 7 7 1 8 8 1 7 7 1 8 8 1 7 7 1 8 8 1 7 7 1 8 8 1 7 7 7 1 8 1 7 7 7 7	Other materials		582	523	244	448	1075	702	283	0140	700	0.20	052.9	1 886	76 034	79 835	
Harden   17 878   4578   21 358   15 398   27 863   34 588   17 873   14 194   20 556   22 558   33 558   29 20   27 7070   25 20	Confracted services	<u>-</u> -	2 233	2755	2 791	2 888	2 134	21.4	200	1000	¥ 3	<b>₹</b>	, 28 .	3 678	8 962	9 410	
Ititure	Transfers and grants		4.578				4578	, i	22.2	C#7 7	2431	2114	2 114	9 207	35 558	37 336	
real figures of PPE	Other expanditure		17 873	20 881	21 358	16.398	27.883	34 588	47 079	74 40	45/8	-		4 578	18 310	19 226	
Tree Tree Tree Tree Tree Tree Tree Tree	Loss on disposal of PPE	-				-	3	5	0.00	<u>+</u>	Ac 550	77 288	33 588	29 230	277 070	290 924	
(33 887) (57 727) (31 888) (22 902) (40 721) 115 061 (30 110) (26 944) 62 971 (34 839) 85 079 14 934 (753) 69 978 (753) 69	otal Expenditure		78 421	101 194	74 706	69 072	87 481	OD BEA	470 67	220.00	4		-	1		-    - 	
Carry   Carr	umins/(Deficit)	1	12.00					5	200	78.20	77 088	17 646	88 646	30 694	913 432	959 103	
Feccipitation of the capitatio	Transfers reconnised - capital		(35 887)	(27 721)	(31 868)	(22 302)	(40 721)	115 061	(30 110)	(26 944)	62 971	(34 839)	85 079	14 934	(753)	1 802	
seeks       36 025       (57 727)       (31 868)       (22 902)       28 992       115 061       (30 110)       (26 844)       152 684       (34 839)       85 079       84 913       278 363         minorities       us/ (deficit) of essociate       1 36 025       157 7271       134 8591       150 000	Contributions recognised - capital	•	2			_	69 713				69 713			69 978	279 116	317 815	
after capital transfers & 36 025 (57 727) (31 868) (22 902) 28 992 115 061 (30 110) (26 944) 132 684 (34 839) 85 079 84 913 278 363 minorities  with deficit of essociate 1 36 025 (57 727) (24 868) (72 902) 28 992 115 061 (30 110) (26 944) 132 684 (34 839) 85 079 84 913 278 363	Contributed assets				:			:						ı	ı	1	
36 025 (57 727) (31 868) (22 902) 28 992 115 061 (30 110) (26 944) 132 684 (34 839) 85 079 84 913 278 363 minorities  us/ (deficit) of essociate 1 36 025 157 777, 124 8681 722 014 150 170 170 170 170 170 170 170 170 170 17	urplus/(Deficit) after capital transfers &	+			-	+								1	ı	1	
minorities  us/ (deficit) of essociate  1 36 025 (57 777) 734 8689 723 000	ontributions		36 025	(57 727)	(31 868)	(22 902)	28 992	115 061	(30 110)	(26 944)	132 684	(34 839)	95.070	04.049	120 020	1	ı
minorities  us/ (deficit) of essociate  1 36 025 (57 727) (24 868) (25 000)	Taxation											(case a)	2	200	210 303	319 616	
us/ (deficit) of associate	Attributable to minorities					-	<u>1</u>							3	ì	54	
1 36 025 67 727) (24 868) (22 000)	Share of surplus/ (deficit) of associate		3.									, v.		ı	ı	ī	
	urplus/(Deficit)	-	36.025	VTCT T2)	(34 000)	1000000	000							t	1	ί	

. Surplus (Deficit) must reconcile with Budgeted Financial Performar

INTER & COUNCIL  NAVE & ADMINISTRATION  AASTRUCTURE & ECONOMIC DEVELOPMENTER  STE WATER MANAGEMENT  BLC SAFETY  TRONMENTAL PROTECTION  BEF. MARKET  RTS & RECREATION  ME OF VOTE 19]	Description	Ref						Budget Ye	Budget Year 2017/18						Medium Ter	Medium Term Revenue and E
WITE & COLONICIL         GEORGE 140         TABLE 140	R thousand		July	August	Sept.	October	November	December	January	February	March	Anril	Mac	en l	Budget Year	Framework Budget Year +1
USANETINITY AND ASSESSION OF THE STATE OF TH	Revenue by Vote													Billio	2017/18	2018/19
ACTION CONTINUES A CONTINUE A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUES A CONTINUE A CONTINUES A CONTINUES A CONTINUE A CONTINUES A CONTINUE	Vote 1 - EXECUTIVE & COUNCIL		1	368	140	30	è	106	auc	C	147		:	_		
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Fig. 20   Fig.	Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOP	PMEN	8 978	2.137	6 700	13.677	40.552	100.00	700-		2 506	7 589	92 428	.00	201 495	197 439
The control of the	Vote 4 - WATER		41 113	47 R22	24.442	2000	10 332	9697	2420	-	2 073	2 991	***	1 785	54 239	56 951
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Vote 5 - WASTE WATER MANAGEMENT		10.405	720 1	71 + 47	20.240	207 76	1429//	30 240	_	195 810	24 641	80 807	60 417	786 053	850 104
Part   Part	Vote 6 - PUBLIC SAFETY		10400	70/0	- <del> </del>	- FTL 8	9.704	11871	9413		8 937	8 895	8 937	16.958	120 891	145 679
Fig. 18   Fig. 20   Fig.	Vote 7 - ENMONMENTAL DEOTEORY		0810	1	1.	1	82	691	ſ	238	238	82	238	82	7 575	070 041
11   12   13   13   14   15   15   15   15   15   15   15	Vote & OTHER MADORT		2132	Ls	i	i.	1	3 652	28	1		1976	}	11 037	70 070	706 /
No. No. No. No. No. No. No. No. No. No.	MALE OF CONTROL OF THE PROPERTY OF THE PROPERT	_	4	ī	1	ī	i	23	63	- 1	23	ď		3 6	70 01	60/ 61
Micro Vote 1g)  Micro Micro	VOIE 9 - SPORTS & RECREATION		18	12	18	50	18	1 42	ğ	5	3 8	8 8		2.	165	173
March Voice 11	Vote 10 - [NAME OF VOTE 10]				!	1,	2	2	2	7	₹	8	8	41	241	253
MICH OVOTE 21  MICH OVOTE 31  MICH O	Vote 11 - [NAME OF VOTE 11]	·												ı	1	ı
MC OF VOTE 14    MC O	Vote 12 - [NAME OF VOTE 12]				-		-							1	1	ı
HIGTOF VOTE 14] HIGTOF VOTE 14	Vote 13 - [NAME OF VOTE 13]												· :	1	1	ı
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Vote De Bascociale         114 446         61 457         42 683         44 168         114 473         200 725         45 733         3 7033         209 771         46 427         192 08         114 173         200 725         45 733         114 77         200 725         45 733         114 77         200 725         3 457         17 502         3 457	Vote 15 - INAME OF VOTE 151					•								1		ı
114.446 61 467 4.2 839 46 189 114.473 200 725 43 733 31 69 1191 738 1191 73	Colonia Constitution of the Colonia Co										-			1	1	
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1	expenditure by Vote to be appropriated		-									i !	3	200	CG/ 161 1	6L/ 9/7 L
NNE & NATION         15 489         13 106         12 042         10 586         15 480         13 66         13 680         14 661         15 680         15 487         17 802         3 457         17 802         3 457         17 862         17 862         17 126         17 1	Vote 1 - EXECUTIVE & COUNCIL		3 388	4 100	5 867	4 638	A 37K	2003	0	i i						
ASTRUCTURE & ECONOMIC DEVELOPMED 2 944 6 527 7 183 6 45 78 10 343 7 786 3 2789 7 789 3 7789 7 789 172 128 1 124 1 127 1 128 6 45 7 88 1 1 124 1 127 1 128 1 1 124 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Vote 2 - FINANCE & ADMINISTRATION		10 985	15.489	13 10k	12 042	4 4 4 5 5	400	3 280	3451	3 457	12 905	3.451	18 821	78 645	82 577
ERRENANGEMENT         40 240         53 825         36 46         56 734         14 576         53 23         5 143         4 022         5 333         1 154         7 3 364           TE WHERNANGEMENT         4 906         7 201         8 738         5 574         7 183         6 466         7 3 66         1 5 69         1 6 69	Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPA	M.	2 044	5.247	001.00	2 042	8670	1: 504	12 656	10 327	10 343	7 796	32 789	24 349	172 126	180 733
TE WATER MANAGEMENT 4 506 70 10 10 10 10 10 10 10 10 10 10 10 10 10	Vote 4 - WATER		40.240	52 R25	- ava oc	20 00	8700	55 F	6.16/	5 323	5 143	4 022	5 323	157	73 364	77 032
Control of Same   Control of	Vote 5 - WASTE WATER MANACEMENT		0470	020 00	040 070	ड इ	9C8 / C	45 784	42 186	37 060	39 264	41 510	19 167	15 689	469 062	A02 546
RONMENTAL PROTECTION         56         9         321         207         261         1077         686         639         739         541         673         739         541         673         309         8 434           FEN MARKET         94         394         72         261         1234         1176         1416         176         176         176         1071         1860         309         8 434           FEN MARKET         1718         48         72         74         344         776         177         176         177         177         177         177         177         177         177         177         177         177 <t< td=""><td>Vote 6. PIRIT CARETY</td><td>_</td><td>4 SUD</td><td>7.201</td><td>8 738</td><td>5 327</td><td>7 183</td><td>6 456</td><td>7.316</td><td>5 686</td><td>16 648</td><td>5 403</td><td>5 686</td><td>10 808</td><td>97.85</td><td>132 310</td></t<>	Vote 6. PIRIT CARETY	_	4 SUD	7.201	8 738	5 327	7 183	6 456	7.316	5 686	16 648	5 403	5 686	10 808	97.85	132 310
Comminionities         321         207         264         1724         176         146         1476         176         176         176         176         176         176         176         176         176         176         177         18602           FE. MARKETION         94         94         72         74         34         76         76         76         107         76         88         1451           ME OF VOIE 10]	March of The Special Control of the Special C		ይ	တ	321	202	261	1 077	685	639	739	747	058	3000	000 10	476 CG
HE MANKET TIS RECREMENTATION TO THE MANKET TIS MANKET T	VOICE / - ENVIRCINMENTAL PROTECTION	-	26	6	324	207	261	1 234	1 176	1416	1 418	2.2	4	0.003	\$750 \$750 \$750 \$750 \$750 \$750 \$750 \$750	9 820
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MEOF VOIE 10] ME OF VOIE 11] ME OF VOIE 12] ME OF VOIE 13] ME OF VOIE 13] ME OF VOIE 13] ME OF VOIE 14] ME OF VOIE 15] ME OF VOIE 14] ME OF VOIE 15] ME OF VOIE 14] ME OF VOIE 14] ME OF VOIE 14] ME OF VOIE 14] ME OF VOIE 15] ME OF VOIE 14] ME OF VOIE 14] ME OF VOIE 15] ME OF V	Vote 9 - SPORTS & RECREATION									2	2	5	0	990	1451	1523
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WE OF VOTE 12]       WE OF VOTE 13]         WE OF VOTE 13]       WE OF VOTE 13]         WE OF VOTE 13]       WE OF VOTE 14]         ME OF VOTE 14]       —         ME OF VOTE 14]       —         ME OF VOTE 14]       —         ME OF VOTE 15]       62 678       85 974       74 706       69 072       87 481       86 644       77 843       63 977       77 646       68 746       85 576       913 432         before assoc.       51 768       (24 507)       (31 868)       (22 902)       26 992       114 081       (30 110)       (26 944)       132 684       (31 226)       113 904       6 492       278 363         milliorities       Isilicity of associate       —       —       —       —       —	Vote 11 - [NAME OF VOTE 11]													1	1	1
WE OF VOTE 13]       WE OF VOTE 13]         WE OF VOTE 13]       WE OF VOTE 14]         ME OF VOTE 14]       —         ME OF VOTE 14]       —         ME OF VOTE 14]       —         ME OF VOTE 15]       —         re by Vote       62 678       85 974       74 706       69 072       87 481       86 644       77 843       63 977       77 646       68 746       85 576       913 432         before assoc.       51 768       (24 507)       (31 868)       (22 902)       26 992       114 081       (30 110)       (26 944)       132 684       (31 226)       113 904       6 492       2778 363         milnorities       Iss/(deficit) of associate       —       —       —       —       —	Vote 12 - INAME OF VOTE 12			: -										ı	i	ı
WE OF VOTE 14]         WE OF VOTE 14]         WE OF VOTE 14]         WE OF VOTE 14]         —	Vote 13 - INAME OF VOTE 131								,			:		ì	ı	ı
ME OF VOTE 15]         62 678         85 974         74 706         69 072         87 481         86 644         73 843         63 977         77 088         77 646         68 746         85 576         913 432           before assoc.         51 768         (24 507)         (31 868)         (22 902)         26 992         114 081         (30 110)         (26 944)         132 684         113 964         6 492         278 363           minorities         1st (deficitly of associate)	Vote 14 - INAME OF VOTE 141													(4)	i	14
Fe by Vote 62 678 85 974 74 706 69 072 87 481 86 644 73 843 63 977 77 646 68 746 85 576 913 432  before assoc. 51 768 (24 507) (31 868) (22 902) 26 992 114 081 (30 110) (26 944) 132 684 (31 226) 113 904 6 492 278 363  minorities  Ls/ (deficit) of associate	Vote 15 - INAME OF VOTE 15													1	1	1
before assoc.  51 768 (24.507) (31.868) (22.902) 26.992 114.081 (30.110) (26.944) 132.684 (31.226) 113.904 6.492 2778.363  minorities  List (deficit) of associate	ofal Expanditure In Vote		0000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1										1	ı	,
before assoc. 51 768 (24 507) (31 868) (22 902) 26 992 114 081 (30 110) (26 944) 132 684 (31 226) 113 904 6 492 278 363 milliontities  List (deficit) of associate	2004		62.078	85.974	74 706	69 072	87 481	86 644	73 843	63 977	77 088	77 646	68 746	85 576	913 432	959 103
minorities  List (deficit) of associate	urplus/(Deficit) before assoc.		51 768	(24 507)	(31 868)	(22 902)	26 992	114 081	(30 110)	(26 944)	122 684	194 9981	700 007			
minorities Is/ (deficit) of associate	Taxation						_		( )	(110.03)	100 701	(077   c)	115 904	6 492	278 363	319 616
ıs/ (deficit) of associate	Attributable to minorities			-					_	_				ı	ı	1
	Share of surplus/ (deficit) of associate				<del></del> .					<i>a</i> .				1	1	ı
	O'Blooger to frequent to the second	1					-,-	-			-					_

Surplus (Deficit) must reconcile with Budgeted Financial Performan

	Description	Ref						Budget Ye	Budget Year 2017/18						Medium Ten	Medium Term Revenue and Expenditure	xpenditure
Comparison   Com	O of the second		:													Framework	
Comparison	K mousand		July	August	Sept	October	November	Оесетрег	January	February	March	April	May	June		Budget Year +1	Budget Year
and contact states of a contact state of a contact	Revenue - Standard	_		ļ   											817/1/02	2018/19	2019/20
The control of the co	Governance and administration		46 589			4 100	1 804	38 797	1 596	2 495	2 672	7 245	202 60	7 240			
Columbia   Columbia	Executive and council		1	÷		8	394	196	208	158	165	· - <u>:</u>	458	210	7 255	197 939	212 69
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Budget and treasury office		46 589		_	4 069	1413	38 601	1387	2336	2 506	. ^	00 400	010	005 7	0000	09
The following states are severed as a series of the series	Corporate services		0		-	_	_	0	0	,	2 - 200	200	32 420	683	201 488	197 431	212 080
Trimpose to the control of the contr	Community and public safety	_	2151	12	28	20	18	2 670	, <b>6</b>	20	20	5	- 5	7 704		00 (	
Transference   1	Community and social services		,	,	1	1	!				•	3	₹	7 1017	19/	8 156	8 26
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Sport and recreation		18	12	18	20	18	18	8,5	8	8	ç	8	, ;	1 ;	1	1
Street controlled services	Public safety		2 134	1.	,1	, <i>i</i>	1.1	2.652	?	3	3	3	N.	41	241	253	390
	Housing		1	:	1	. 1	ì		-					2 740	7 526	7 902	8 297
1   1   1   1   1   1   1   1   1   1	Health		•		. 1	į								1	ı	1	1
and protectional sign of the color of the co	Economic and environmental services		14 174	2.137	62.9	13 R77	12650	0 707		r }			7	:	:	!	ı
Columbia C	Planning and development	_	8 978		6 700	12.677	12 653	0.00	2 433	5	2311	7 019	<u>6</u>	2 448	73 067	76 720	80 556
	Road transport	_	5	d.	000	1306	700 71	2,096	2 425	2	2 073	2 991	24	385	54 239	56 951	59 79
Fig.   Fig.	Fourtemental acobection		1				r (	1		ī	1	!		ı	!	ı	,
1,11,11,11,11,11,11,11,11,11,11,11,11,1	Tradition consistent		95.0	(	1		108	6 691	28	238	238	4 028	238	2 063	18 827	10 760	20.76
Marting   Mart	rading services	_	51 518	56 603	34 353	28 359	101 992	154 848	39 654	34 217	204 746	33 536	89 744	77.375	906 945	006 723	4 064 75
14   14   15   15   12   12   12   15   15   15	Electricity		ı	1	,	.1				· r	. 1	,			7	261 666	1 UB4 35
Sample   S	Water		41 113	47 822	24 412	20 248	92 288	142 977	30 240	25 280	195 810	17 B41	20 207	50.847	1 000	1 0	1
14.856   14.466   14.47   14.46   14.47   14.46   14.47   14.46   14.47   14.46   14.47   14.46   14.47   14.46   14.47   14	Waste water management		10 405	8 782	9 941	8 111	9 704	11871	9413	8 937	8 937	8 805	90 901	10000	130 053	850 104	911 597
Symphoty         11         -         -         15         -         23         17         -         23         17         -         23         17         17         17         14         15         -         23         17         15         17         17         15         17         15         17         17         15         17         15         17         15         17         17         15         17         14         15         17         14         15         14         15         14         15         14         15         15         17         14         15         14<	Waste management		ŀ	1.	Ī			1			3	3	P P	008.01	120 031	145 628	152 906
1.84   1.84	Other		7	1	1	15	1	23	<u></u>	1	23	1 15		1 2	1 \$	. [	1
buildings         41 285         19 28         19 77         11 48 148         15 78 12         14 778         14 778         14 778         14 778         14 778         14 778         14 78         14 778         14 778         14 78         14 78         18 78 17         17 70 17	Total Revenue - Standard		114 446	61 467	42 839	46 170	116 473	205 126	43 734	37 033	277 006	70 AAR	400 004	7	Cal	173	182
44 385         149 273         147 385         149 273         147 1480         147 18 1480         147 18 1480         30 974         147 18 34 885         280 771         203 310           and counting         3 380         3 470         3 487         147 18 27         147 18 27         147 18 27         147 18 27         145 18 27         17 805         280 77 18 27         147 18 27         145 18 27         15 18 27	Expenditure - Standard			;	:	:	:	;   <b>;</b>	1	3 ;	1	₹ ;	162 201	63 636	1 191 795	1 278 719	1366498
mind countal         3590         4 700         5 577         4 800         5 577         4 800         5 577         4 800         5 577         4 800         5 577         4 800         5 577         4 800         5 577         4 800         5 577         4 800         5 577         4 800         5 577         5 578         7 578         7 575	Governance and administration		14 285	70 200	40.04		,	;		_							
Time         3 500	Executive and cornect		2 200	13 203	198/3	1/480	15114	18 108	16 236	14 778	14 800	50 974	14 778	34 856	250 771	263 310	276 475
services 7 GB 1270 10533 8 882 746 8 150 7 1077 8 685 6 29 7 179 1	Budget and treasury office	_	3 950	3 930	3 672	4 030	4 3/3	5 504	3,280	3.451	3 457	17 902	3 451	18 821	78 645	82 577	86 706
And backlesselety         56         9         321         207         264         613         7515         7530         267         7516         7530         267         7516         7517         7516         7516         7517         7516         7517         <	Comorate services		7 035	11 777	40 537	0.880	3.483	3696	4 521	3812	3814	4 371	3812	8 223	51 368	53 936	56 633
by and social services         56         9         327         201         201         1017         665         639         739         541         839         3449         8 824         9 255           by and social services         56         9         327         201         201         1017         665         639         739         541         839         3409         8 824         9 855           by and social services         56         9         327         201         202         201         15 86         734         6 839         739         541         889         865         863         410         889         6 809         15 86         734         6 173         7 173         7 173         7 173         7 173         7 173	Community and outlic safety	-	2	07711	(C 233	269.9	7.554	9098	8 (35	7.515	7.530.	28 702	7 515	7 812	120 758	126 796	133 136
tergenation of the control of the co	Community and consist consists		3	n	175	707	Z61	1 077	685	638	82	Ř	839	3.449	8 824	9 265	9779
47 Less Sandered Sand	Short and recreation	_												ı	īr.	!	1
Fig. 1 (27) (26) (26) (27) (26) (26) (26) (26) (26) (26) (27) (26) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	Diship pater													390	390	410	730
of environmental sarvices         3 000         5 286         6 935         10 053         6 890         15 146         7 344         6 738         6 561         13 395         6 739         3 872         9 196         9 656           and development         2 944         5 247         6 613         9 846         6 629         13 951         6 167         5 323         5 143         4 022         5 323         2 154         77 394         77 394           fees         3 247         2 61         1 234         1 776         1 416         1 416         1 416         1 416         1 416         1 78         1 865         1 9655           fees         47 246         6 673         9 446         6 623         1 354         1 416         1 416         1 416         1 416         1 78         1 77 394         7 7324           fees         47 24         6 523         1 354         4 8 786         3 4 13         4 5 83         2 7 239         5 6 479         1 46 78         1 46 78         1 46 78         1 46 78         1 46 78         1 46 78         1 46 78         1 46 78         1 46 78         1 46 78         1 46 77         1 46 778         1 46 77         1 46 77         1 46 77         1 46 77         1 46 77	rublic selecty		S	on .	321	207	261	1 077	685	639	739	541	839	3 059	8 434	8 558	000
of development         5 244         5 245         6 895         10 653         6 890         15 186         7 344         6 739         3 872         9 1 966         96 565           sport         2 944         5 247         6 613         9 846         6 629         13 951         6 167         5 323         5 143         4 022         5 323         2 154         77 032           sport         5         9         321         207         281         1 776         1 416         1 418         9 371         1 416         1 778         18 602         18 532         2 154         77 032         18 565         18 532         2 154         77 032         18 565         18 567         18 582         1 46 87 85         1 46 87 85         2 14 68         6 77 86         1 45 83         2 154         7 7 032         18 58 440         18 58 440         1 1 14 57 86 </td <td>Dough Look</td> <td>_</td> <td></td> <td>*</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td>5 1</td> <td>000</td> <td>867 £</td>	Dough Look	_		*										1	5 1	000	867 £
3 000 5 256 6 895 10 053 6 890 15 16 6 7 34 6 6 73 6 561 13 393 6 5 6 1 1 2 24 1 13 6 1 1 3 1 1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1		_												,		1	1
Secondary   Seco	Economic and environmental services		3 000	5 256	6 935	10 053	6 890	15 186	7 344	6739	6 561	13 393	6 739	3 872	94 956	96.564	104 303
Tess  47 146 61626 47 045 61828 46 239 51 73 1176 1176 1176 1176 1718 18 602 19 532  40 240 53 825 39 646 39 412 39 000 43 874 48 788 39 167 39 264 31 5172 469 062 19 532  E- Shandard  64 678 62 64 678 64 678 64 678 64 678 64 678 678 68 12 067 18 39 167 15 172 469 18 524  49 78 74 745 69 32 39 64 68 197 16 39 167 15 172 469 18 29 18 19 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Post francost		2.944	5 247	6 613	9846	6 629	13.951	6 167	5 323	5 143	4 022	5 323	2 154	73 364	77 032	AN ARA
Figure 1   Figure 1	Fixing mental protection	_	ı .8	, '	1. }	t.}		1	1	•	í	1	1,	ı	,	ı	3
For example of 16.56	Tradita sandos	_	8 ;		321	207	261	1234	1176	1416	1 418	9 371	1416	1718	18 602	19 532	20 509
For management 6 906 7 801 7 359 6 6 827 7 983 7 456 7 916 6 686 6 757 6 903 6 686 12 067 91 356 94 25 16 894 8 1 2 067 91 35 16 10 10 10 10 10 10 10 10 10 10 10 10 10	Fiachicity	_	4/ 140	979 L9	47 015	46 239	46 983	51 330	56 701	45 853	46 022	38 413	45 853	27 239	560 419	588 440	617 862
For management 6 906 7 801 7 369 6 827 7 963 7 7 56 6 86 6 757 6 903 6 6 86 7 15 172 469 062 492 516 80 80 80 80 80 80 80 80 80 80 80 80 80	Water		- AD 240	F2 875	20 040	1 20			-	1 :	ì			ı	1	ı	1
Regement         Control of associate<	Waste water management		8008	7 804	23.040	39 412	38,000	438/4	48 785	39 167	39 264	31 510	39 167	15 172	469 062	492 516	517 141
e-Standard 64 678 88 274 74 34 76 75 75 101 75 588 1451 1523  before associate 49 768 (24 807) (31 489) (27 881) 47 150 149 391 (37 308) (31 051) 141 575 (54 977) 114 387 13 634 278 353 319 616	Waste management	_	j	3 1	age 1	700		430	7.916	989 9	6 757	6 903	9899	12 067	91 356	95 924	100 720
e-Standard  64 678 88 274 74 338 74 051 69 323 85 735 81 042 88 1947 103 422 88 284 70 004 913 432 959 103  before assoc.  49 768 (24 807) (31 499) (27 881) 47 150 119 391 (37 306) (31 051) 141 575 (54 977) 114 387 13 834 278 363 319 616	Other		6	76	, F	3 1	1 7	; 2	1 6	, ;	1	. ;	10	1	ı	ľ	ı
before assoc.     49 768     (24 807)     (31 499)     (27 881)     47 150     119 391     (37 308)     (31 051)     141 575     (54 977)     114 387     13 634     27 8 363     319 616       Los (deficit) of associate     1     49 768     (24 807)     (24 807)     (27 881)     47 150 </td <td>Fotal Expenditure - Standard</td> <td>_</td> <td>64 678</td> <td>86 274</td> <td>74.338</td> <td>74.054</td> <td>60 223</td> <td>702 30</td> <td>2 6</td> <td>C/ 100 E/</td> <td>6</td> <td>101</td> <td>75</td> <td>288</td> <td>1451</td> <td>1 523</td> <td>1 600</td>	Fotal Expenditure - Standard	_	64 678	86 274	74.338	74.054	60 223	702 30	2 6	C/ 100 E/	6	101	75	288	1451	1 523	1 600
Deficie associate 49 768 (24 807) (31 499) (27 881) 47 150 (19 391 (37 308) (31 051) 141 575 (54 977) 114 367 (13 634 278 363 319 616 18 (deficit) of associate 1 49 768 (24 807) (31 499) (27 881) 47 150 (19 304) (27 881) 47 150 (27 8	Proof of the fitting	+			200		03 353	60 / 30	242	68 084	68 197	103 422	68 284	70 004	913 432	959 103	1 007 058
us' (deficit) of associate  1 49 768 (24 807) (23 499) (27 881) 47 550 (440 3c4 / 724 3c4) 444 524 (440 3c4 / 724 3c	ourpius/(Deffcit) before assoc.	_	49 768	(24 807)	(31 499)		47 150	119 391	(37 308)	(31 051)	141 575	(54 977)	114 367	13 634	278 363	319 616	250 AAn
1 49 768 (24.807) (23.499) (27.881) 4.750 140 304 777 300) 724 667)	Share of surplus/ (deficit) of associate				•	-				· ·			-	•		2	ntt coo
	Surplus/(Deficit)	-	49 768	(24.807)	(31 400)	(77 884)	47 450	770 007	1000 100	10.00				-	-	1	1

₹ .	Year +1 Budget Year +2 3/19 2019/20	197 939 212 696 500 600 197 431 212 088 8 8	8 156 8 563 253 7 902 8 297	<b>8</b> 65	-		1 366			410 430 8 856 9 299	96 565 101 393	77 U32 8U 884 19 532 20 509			1 007	328	319 616 359 440
Framework	Budget Year Budget Year 2017/18 2018/19	203 851 15 2 356 201 488 16			18 827 1				<u>.                                  </u>	390		18 602		8 - <del>2</del>			278 363 319
	June	1012 318 693										1718		12 Ub/ - 588	70 004	13 634	13 634
	May	92 586		- 30 26	238		182 651		<u>.</u>	839	<u> </u>	1416		75	68 284		114 367
	April	7 815 5 225 7 589 1 1		<u> </u>	4 028 33 536	<u> </u>				541		9 371		101	103 422	(36.86)	(54 977)
	March	2 2 506 3 2 506 1 1 65		2311	238	195 810 8 937	23 209 772	<u> </u>		739	6.561	1418		- 27		<u>•</u>	141 575
	February	6 2495 8 158 7 2336 0					37 033	<b>4</b> 6. 6		639	6 739					2	(34 051)
ופטו לה ונגוה	January	7 1596 6 208 1 1387 0 0		7 2.453 6 2.425	39654	30 240	43 734		<u> </u>	685	7 344			_			(37 308)
asionn	December	38 797 11 196 3 38 601 1		9 8 787 2 2 096				<u></u>		1077	15 186		43				LSS SEL
  -	November	1804 0 391 9 1413			Ē	92 288	116 473	15 114 4 375 3 485		261	6 890		<u> </u>		80 24		<del>*</del>
	October	0 4 4 069			 	2 20248	15 46 170			207	10 053				2   2	į	7
_	S.		1 48 - 5	<b>6</b> 0	· ·	24.412	42 839	19 973 5 867 3 573	:	321	6 613					•	
	Yn.	368 368 9 2346 0 0				47 822	61 467	19 289 4 100 3 920		Ø	<b>5 256</b> 5 247						
	ylor	46 589	2134	14 174 8 978	5.196	10 405	114 446	14 385 3 399 3 950	7 035	99	3 000	- 56 47 146	- 40 240 6 906	97	49 768	40 76R	2
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		uinistration ucil y office c safetv	cial services n	nmental services opment	action	ement t	_	inistration cil · office	: safety ial services	_	mental sarvices pment	ction	iment	Ŧ	500:	of associate	
·	and e - Standard	Governance and administration Executive and council Budget and treasury office Corporate services Community and public serets	community and so port and recreation ublic safety ousing	lealth nomic and enviro lanning and devell oad transport	nvironmental prote Ing services ectricity	Water Waste water manag Waste management	Other Total Revenue - Standard	Expenditure - Standard Governance and administration Executive and council Budget and treasury office	orporate services munity and publik immunity and soci	oort and recreation rblic safety vusing	saith omic and environ anning and develo	aed transport wironmental prote 1g services	Electricity Water Waste water manage	Waste management Other Total Expenditure - Standard	Surplus/(Deffcit) before as:	Share of surplus/ (deficit) of a Surplus/(Deficit)	101
:	R thousand Revenue - St	<b>COM</b>	೦೦೯ ಕ	Ficoria Pic RG	Tradii Fradii	3	Other Total Rev	Government Covernment	2 <b>E</b> S	<i>ጉ</i> ፈደ: ———	Econd Pla	Em Tradin	Wa wa	War Other	Surplus/(D	Share t	References

Description	Ra	ef 2013/14	2014/15	2015/18		Current Year 20	16/17	2017/18 Medi	um Term Revenu	е & Ехре
R thousand		1 Audited Outcome	Audited			Adjusted	Fuil Year	Budget Year		
Capital expenditure on renewal of existing assets by	Asset	Class/Sub-clas	S Outcome	Outcom	Budget.	Budget	Forecast	2017/18	2018/19	201
Infrastructure	ĺ	56 25	54		_ 1 33 55	9 _		278 851	292 784	
infrastructure - Road transport  Roads, Pavements & Bridges		-	-	-	-   -	-	T -	-	-	<u> </u>
Storm water				.	ĺ					
Infrastructure - Electricity		-	.   .	-	-   -	_	-		_	
Generation Transmission & Reticulation										
Street Lighting					1					١.
Infrastructure - Water		39 85	8 .	-	- 800		_	217 351	228 219	_ ا
Dams & Reservoirs							_	217 337	226 219	2
Water purification Reticulation		39 85		. [.			1:			
Infrastructure - Sanilation		18 39			8 000 - 25 559			217 351	228 219	2
Reticulation					1000	] ·	-	61 500	64 575	
Sewerage purification Infrastructure - Other		18 398	6		25 559			81 500	64 575	
Weste Management		_	-		-	-	-	-	-	
Transportation	2			.						
Ges	1				i .					
Other	3		- 4	1	i	1		j i		
Community  Dade 6 marines		3 066	-			-	_	_		
Parks & gardens Sportwields & stadiu			1 1				-		-	
Swimming pools	1		1				. A			ν,
Community helfs Libraries										
Recreational facilities										
Fire, safety & emergency Security and policing	1			1.						
Buses	7				-	. 473				
Clinics Museums & Art Galleries										
Cemelarias		l	1						- 1	
Social rental housing Other	8	3 066								
		3 000	<u> </u>	<del></del>	<del>                                      </del>	·	<u> </u>			
<u>Heritaga gasets</u> Buildings									_	
Other	9		1 .							
investment properties					<del></del>		···			·
Housing development			-	<del>-</del>	<u> </u>		<del>-</del>			
Other		77		1 2 2 2			1	1,1	[·	
Other assets			_	_	- 1	_	_	_		
General vehicles Specialised vehicles	10							4. 7		
Plant & equipment				7	-		-	- 1	-	
Computers - hardware/equipment Furniture and other office equipment	- 1						- 1			
Abations Markets	ı									٠.
Civic Land and Buildings	- 1			·			. i			
Other Buildings	1.									
Other Land Surplus Assets - (Investment or Inventory)							į			
Other	L				ľ					
oricultural assets		-	_	_	_		_			
List sub-class										
lologica) assets	- 1				-				<u> </u>	
List sub-class	-			<del>-</del>				-		
. ————	-		<u> </u>		10 10		4 T			
tangibles			-	_ [	8 _	_ ]	- 1			_
Computers - software & programming Other (list sub-class)	ſ									
ntal Capital Expanditure on renewal of existing assets	1	61 320								
	<u>. 1</u>	u1 J20	-		33 559		-1	278 851	292 794	307
ecialised vehicles Refuse	T	7	- [	- 1	-	-	- 1	-		
Fire										
Conservancy			.	* *		1				
Ambulances	$\perp$	1. 1	<u> </u>							
newal of Existing Assets as % of total capex		20.0%	0.0%	0.0%	9.1%	0.0%	0.0%	77,0%	92.1%	87.2%
ferences	-						0.0%	230.4%	230.4%	230.4%
	Virasin he resp Vrasino	30.9%  Just Total Capital I  Justice for econor  Justice item	0.0%  Expenditure on or mic development	0,0%   EW assets (SA34) purposes	27.2% ) must reconcile to	0.0%	0.0% diture in Budgete	230.4%	230.4%	

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Description	R	ef 2013/	14	2014/15	2015/16		Cı	urrent Year 201	16/17	2017/18 Me	dium Term Reven	
; thousand		1 Audit		Audited	Audited	Origi Bud		Adjusted Budget	Full Year		Budget Year 4	1 Budget Year
lepairs and maintenance expenditure by Asset	Class/S	ub-c!ass		V-4.00///	Oddonie	Buut	100.	क्रमहर्वेश	Forecast	2017/(8	2018/19	2019/20
frastructure Infrastructure - Road transport	İ		480	20 3			2 857	31 920		30 310	32 64	5 34 2
Roads, Pavements & Bridges		1	1 463 1 463		54 11 54 11		5 799	5 634		- 1		1 60
Storm water	1		1403		54 11	45	5 799	5 634	4 53	53 54	37 5 76°	1 6.0
infrastructure - Electricity		l	-		-   .	-	-	_		_ [		
Generation			İ			4						'
Transmission & Reticulation		ļ.										
Street Lighting Infrastructure - Water		1 .			_		. 1					
Dams & Reservoirs			263	15 06 2 2:		The second	0 695 3 414	20 109				
Water purification	-		111	2 33		- 1	6 854	3 317 4 7 16	1 2			1
Reticulation		1 7	943	10 50		1 .	2 428	12 076				
Infrastructure - Sanitation			699	4 34			300	3 206		_		
Reticulation Sewerage purification			686	3 14			515	1 473	1 39	9 143	. 1	1
Infrastructure - Other	- 1		14	1 19	7 143		784	1 734			8 1773	186
Waste Management	İ		7		_	1	063	2 976	2 82	7 2.89	B 3 043	3 19
Transportation	2									j.		
Gas			İ					1. 1., 1		1		
Other	3	. :				\	063	2 976	2 82	7 2.69	3 3 043	3 19
nmunity			_	-								
Parks & gardens			+			+	+	<del>-</del>	<u> </u>	-		-
Sportsfields & stadia Swimming pools			.		T.						1	
Community halls			. 1							1		
Libraries Recreational facilities			i i									
Fire, safety & emergency			.			1						
Security and policing						1	. f					
Buses Clinics	7		.			ĵ.						
Museums & Art Galleries	İ		1			1.		- '			1	
Cemeteries Social rental housing	8							- 1				
Other	°		-					٠. ا				
tran nasole			_			-	-+-			<del></del>	<del>                                     </del>	
<u>lage assets</u> Buildings		<u> </u>			<del></del>	_	-			-		
Other	9		. 1			C	-				.	
stment properties							1				i	
lousing development			-	·	-	<del> </del>	-	-	<del>-</del>			
Other		1	-   -   -	<u> </u>		1						
r asselg	1	6 2	37	31 284	37 532	36 0	119	35 582	33 803	34 651		
General vehicles Specialised vehicles	40					160		15 547	14 770	15 140	36 383 15 897	38 202 16 692
Hant & equipment	10	50	- 95	14 952	17 938	12 2	24	11 888	11 293			-
Computers - hardware/equipment		100	26	58	70		15	209	11 293	11 577 203	12 156 214	12 763 224
furniture and other office equipment battoirs			4.				07	104	99	101	106	112
farkets					_				15 x 12 1	_		- Da
Fivic Land and Buildings Other Buildings		10	6	2 519	3 022	62	21.	6 045	5 743	. 5 867	6 181	6 490
ither Land			İ	· .	_		i	[		-	-	-3
urplus Assets - (Investment or Inventory) ther					~ 1				<u>-</u> -			
				13 755	16 502	1.8	11	1 789	1700	1742	1 829	1 921
ultural assets st sub-cless		-	1					_		_		_
			1 .:									
ical assets	[ ]						+					
st aub-class			$^{+}$		-		+				-	
		72.35	1		1. (1)	<u> </u>						
bles		45	3	1 000	1 200	1 16	10	1 127	1 071	1 098	1 153	4.040
omputers - software & programming her (list sub-class)	11		,								1 103	1 210
Repairs and Maintenance Expenditure	+.+	45		1 000	1 200	1 16		1 127	1 071	1 098	1 153	1 210
And the transmister Experience	1	17 (7	1	52 638	63 151	70 63	6	68 636	65 204	66 839	70 181	73 690
ised vehicles	] ]		T	- 1	- 1				_ 1			
fuse			1				. '		. [		- ]	7
e rservancy			1.	. 1			1.		į			
bulances	1			1					ĺ			
a % of PPE		0.5%		1.5%	1.6%	1.8%	1	1.00				: 1
% Operating Expenditure		2.4%	,	5.8%	6.8%	7.7%		1.6% 7.4%	1.6% 7.4%	1.7% 7.3%	1.7% 7.3%	1.7% 7.3%
ROBS Repaire and Maintanance Expenditure by Assot its, Car Parks, Bus Terminals and Tarl Ranks sample - technology backbones (e.g. fibre optic, in-progress/mark construction to be budgeted by tructure includes 'land and buildings required' by led/contributed & leased assets to be included in se used to provide a service to the community unicipal contributions to the 'top structure' beats	WIFI infra under the u that infra vithin the u	estructure) for respective Item structure and respective sub	econom 1 vehicles class	ic developmi /plant & equi	ant purposes				kue			

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C21 Ugu - Supporting Table SA34c Cor	solic	lated repairs	and mainte	nance by ass	et class					
Description	Ref	1	2014/15	2015/16		Current Year 2	016/17	2017/18 Medi	um Term Revenu Framework	e & Expenditure
thousand	1	Audited Outcome	Audited	Audited		Adjusted	Full Year	Budget Year	Budget Year +	1 Budget Year +
epairs and maintenance expenditure by Asset Clar	ss/Sub		02104/110	Outcome	Budget	Budget	Forecast	2017/18	2018/19	2019/20
frastructure		10 48	0 20 3	54 24.4	19 32 8	57 31 9	26 30 33	0 31 09;	32 645	34 278
Infrastructure - Road Iransport		1 46		54 11	45 57	99 56			5 761	6 049
Roads, Pavements & Bridges Storm water		1 46	3 9	54 11	45 57	99 5.6	34 5 35	3 5 487	5 761	6 049
Infrastructure - Electricity			: [ ]			+			1 1 1	
Generation		-			- 1	-   -		-	-	-
Transmission & Reticulation							1			
Street Lighting					i					100
Infrastructure - Waler		5 317	15 05	7 160	54 20 6	20 10	9 19 10	4 19 583	20 562	21 590
Dams & Reservoirs		263		9 26	32 34	14 331	7 315		3 392	3-561
Water purification Reticulation		111	1		1	91 471	6 4 48	0 4593	4 822	5 063
Infrastructure - Sanitation		7,943			1.14			* * ·	12 348	12 965
Reticulation		686	1	l.					3 279	3 443
Sewerage purification		14							1 506	1 581
Infrastructure - Other		_	-		3 06		1.3		1773	1 862 3 195
Waste Management									0010	3 135
Transportation	2				1 .		Ϊ:	i .		
Ges Other								<b>†</b>		
Culti	3				3 06	3 2970	2 827	2 898	3 043	3 195
Parks 2 company				<u> </u>	<u> </u>		_	j	_	_
Parks & gardens Sportsfields & stadia							1			
Swimming pools					i		1	1		
Community halfs Libraries			[.	1			1		,	
Recreational facilities					1		:			
Fire, safety & emergency				1.		1			1	
Security and policing Buses	7									
Clinics	'	1. 2. 1. 1.								
Museums & Art Galleries Cemelories		· · ·							7,51	3 9 FM
Social rental housing	8				<b>(</b> )					
Other	١				t.	1 .			1	
Lage assets					1	<u> </u>	<del>                                     </del>			
Buildings	-	<del></del>		ļ	_ ~		<u> </u>			
Other	9	_								
stment properties	ſ						<del></del>			
Housing development	F			-	<del>-</del>	-	-		-	
Other	Ŀ									
<u>rapsets</u>	ľ	6 237	31 284	27 ma						
General vehicles	-	0231	31 204	37 532	36 619 16 000	35 582 15 547	33 803 4 770	34 651 15 140	36 383 15 897	38 202
Specialised vehicles Plant & equipment	10	-	_	-		-		- 15 170	13 097	16 692
Computers - hardware/equip:nent		5 085	14 952	17 938	12 234	11 888	11 293 198	11 577	12 156	12 763
Furniture and other office equipment Abattoirs	1				107	104	99	203	214 106	224
vanors Varkels				-	n .	-	, 1 <del>.</del>	- [		-
Civic Land and Buildings		1 026	2519	3 022	6 221	6 045	5743	5 887	6 1B1	0.400
Other Buildings Other Land				_		-	=	-	-	6 490
Surplus Assets - (Investment or inventory)	-  -	14		Ξ.	11 - 2	-	-			∤
Other	L	4	13 755	16 502	1 841	1789	1700	1742	1 829	1 921
uturaj assets		_	-		_		1		1 267	
nt sub-class			1 1							<del>- i</del>
	-				-					
gical assets ist sub-clase								_	-	-
A SALA MINGS			]						-	
alida										4
glibles computers - software & programming	-	456	1 000	1 200	1 160	1 127	1 071	1 098	1 153	1 210
Ther (list sub-class)		456	1,000	1 200	1 160	1 127	1 071	1 098	4 470	
Repairs and Maintenance Expenditure	1	17 173	52 638	63 151	73 636				1 153	1 210
	<del></del>		AF 030	99 (31	19 936	68 636	65 204	66 839	70 181	73 690
ailsed vehicles		-	-	-04		- 1	- T	-1		
efuse re	10						7			- [
ne onservancy										
mbulances	i		1	7. 3						
is a % of PPE		0.5%	1.5%	1.6%	4.00	4 000 1	1 100			
is % Operating Expenditure		2.4%	5.8%	6.8%	1.8% 7.7%	1.6% 7.4%	1.6% 7.4%	1.7% 7.3%	1.7%	1.7%
nces							7.470	7.370	7.3%	7.3%
il Repairs and Maintenance Expanditure by Asset Calis cats, Car Parks, Bus Terminals and Taxi Panks example - technology backbones (e.g. fibre optic, WIF. k-in-progress/under construction to be budgeted under structure includes land and buildings required by that aled/confrobuted & Jossed assets to be included within se used to provide a service to the community municipal contributions to the "top structure" being build iss, art collections, medals etc. butances, fire engines, refuse vehicles - but not vehicle	infres the re- infrest the res using	tructure) for ecor spective item ructure and vehi spective sub-cles the housing subs	nomic developms clas/alant & aqui s skidas	ent purposes oment used by th	e sanice general		ngth or a			
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DC21 Ugu - Supporting Table SA34d (	onsolida	ted Deprecia	ation by asset	ciass
Description	Ref	2013/14	2014/15	2015/
R thousand	1	Audited Outcome	Audited Outcome	Audite Outcor

×4		<u> </u>		2015/16			016/17		Framework	te & Expendâtus
R thousand  Depreciation by Asset Class/Sub-class	1	Audited Outcome	Audited Outcome	Audited Outcome	Crigina: Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +	Budget Year 2019/20
Infrastructure		172 59	6 239 3	00 179 83	32 1129	65 117.5				
Infrastructure - Road transport						211 3	72 111 694	110 350	115 878	121 67
Roads, Pavements & Bridges						.			Ī ī	
Storm water						i i				
Infrastructure - Electricity		-	-	-   -	.	-	-   -	-	_	
Generation Transmission & Reticulation	ļ			.						- 4
Street Lighting								1		
Infrastructure - Water		168 44	7 223 73	454.05	- 401					- :
Dems & Reservoirs		153 604	1	1	1			99 200	104 160	109 35
Water purification		7 658						59 068 21 347	62 021	85 12
Reticulation		6 988					12.722	18 786	22 414 19 725	23 53
Infrastructure - Senitation		4 145	15 56	18 17	1	, ,		11 159	11 717	20 71 12 30
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Sewerage purification	1	1 052	15 20	2 1774	11 15	3 1160	B 11 028	. 10,896	11 441	12 01
Infrastructure - Other  Waste Management		-	-	-	-	-	-	- 1	_	_
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Community		6 377	79 86		_	-	_	-	_	
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Security and policing			1 5		1			6		
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Other		604	337				- 1			
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Housing development	it		7 200		_	<del></del>				
Other	[ ]		4 200			<u> </u>				
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General vehicles		6 699	5 196	6 086	8 324 3 812	8 6B3 3 968	8 230 3 769	8 426 3 724	8 847	9 289
Specialised vehicles Plant & aquipment	10	- [	_	-	-	-	3,03	3/24	3 911	4 106
Computers - hardware/equipment		1 534 2 314	1 268 1 795	1 055	930	968	920	1 202	1 263	1 326
Furniture and other office equipment		953	739	2 096 863	1 317 542	1°371 565	1 302	1 287	1 351	1 419
Abattoirs			- 1	- 1	012		136	530	556	584
Markets Civic Land and Buildings	-		-	-		-			- 1	
Other Buildings		3 120	2 233	2 507	1 638	4.705				-
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Surplus Assets - (Investment or Inventory) Other		100		-	y .		<u></u>	-	_	_ [
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Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

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2017/2018



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UGU DISTRICT MUNICIPALITY



2017 / 2018 IDP & BUDGET PROCESS PLAN

# TABLE OF CONTENTS

SECTIO	ON A: F	FRAMEWORK PLAN	
1.	intr	roduction and Background	
	1.1.		
	1.2.		
	1.3.		
	1.4,		
	1.5.		
-	1		
2.		titutional Arrangements for the IDP	
	2.1.		8
	2.2. 2.3.		
	2.3. 2.4.	,	
	2.5.		
	2.3.		
		<ul><li>2.5.1. Terms of Reference for the IDP Steering Committee</li><li>2.5.2. Schedule of Steering Committee Meetings</li></ul>	
	2.6.		
	2.0.	2.6.1. Terms of Reference for the IDP Representative Forum	
		2.6.2. Schedule of IDP RF Meetings	
	2.7.		
	2.8.		
	2.6.	2.8.1. Schedule of DDPF Meetings	
	2.9.		11
3.		es and Responsibilities	
	3.1.		
	3.2.		
	3.3.		11
	3.4.	ROLES AND RESPONSIBILITIES	12
4.	Mec	chanisms and Procedures for Participation and Alignment	15
	4.1.		15
	4.2.		
		4.2.1. IDP Representative Forum (IDP Rep Forum)	15
		4.2.2 Media	
		4.2.3. Ward Committees	
	4.3.		
		4.3.1. Council	
		4.3.2. EXCO	16
		4.3.3. MAYOR	16
		4.3.4. IDP Representative Forum	
		4.3.5. IDP Steering Committee	
		4.3.6. District Planners Forum	
		4.3.7. Newspapers	
		4.3.8. Roadshows / Izimbizo	
		4.3.9. RADIO SLOTS	18
SECT	TION B	3: PROCESS PLAN	19
5.	<b>Secti</b> 5.1.	tion One: 2017/2018 IDP Action Programme	
	5.2.	Municipal and Provincial Budget and IDP Development Alignment	
	J.Z.	Horizontal, Vertical and Cross Border Alignment	
		0	
		5.2.2. Vertical Alignment	20
	5.3.	Integrated Development Planning & Budget:	20
	٥.٥.		21
		Page 2 of 30	

UGU DI:	UGU DISTRICT MUNICIPALITY		THE PARTY OF THE P	2017 / 2018 IDP & BUDGET PR	DCESS PLAN
		5.3.1.		5	
		5.3.2.		during the development process	
		5.4.1.		tems Dates 2017/2018	
	5.5.	Action Pr			
		5.5.1.			
		5.5.2. 5.5.3.			
		5.5.4.			
		5.5.5.	Integration Phase		24
		5.5.6.			
GLOSSA	RY				
AG		Auditor G	ieneral		-
AIDS			Immune Deficiency Syndrome		
ART		Antiretro	viral therapy		
ARV		Antiretro	viral		
BBBEE		Broad Ba	sed Black economic Empowerm	ent	
CDWs		Commun	ity Development Workers		
DBSA		Developn	nent Bank of Southern Africa		
DAEA		Departme	ent of Agriculture and Environm	ental Affairs	
DEAT	1	Departme	ent of Environmental Affairs and	I Tourism	
DFA		Developn	nent Facilitation Act		
CoGTA	Ī	Departme	ent of Cooperative Government	and Traditional Affairs	
DM	Ī	District M	unicipality		
DoHS			ent of Human Settlement		
DWAF	1	Departme	ent of Water Affairs & Forestry		
EIA			ental Impact Assessment		
EKZNW	E	Ezemvelo	Wildlife		
EMF			ental Management Framework		
EMP	E	Environm	ental Management Plan		
EPWP	E	Expanded	Public Works Programme		
FB\$	F	ree Basic	Services		
FET	F	Further Ed	lucation and Training		
нн	H	Household	ds		
HIV	ŀ	Human Im	mune-deficiency Virus		
HR	ŀ	Human Re	sources		
ICMA	l:	ntegrated	Coastal Management Act		
ICT	l:	nformatio	on Communications Technologie	<u>es</u>	
			Page 3 of	30	

UGU DISTRIC	T MUNICIPALITY	2017 / 2018 IDP & BUDGET PROCESS PLAI
IDP	integrated Development Plan	
IDPRF	Integrated Development Plan Representative Forum	
IGR	Inter Governmental Relations	
ISRDP	integrated Sustainable Rural Development Programme	
IWMP	Integrated Waste Management Plan	
LED	Local Economic Development	
LGSETA	Local Government SETA	
LM	Local Municipality	
LRAD	Land Redistribution Programme	
LUMS	Land Use Management System	
GDS	Growth and Development Strategy	
LUMF	Land Use Management Framework	
MDG	Millennium Development Goals	
MIG	Municipal Improvement Grant	
MSIG	Municipal Systems Improvement Grant	
MTEF	Medium Term Expenditure Framework	
NEMA	National Environmental Management Act	
NSDP	National Spatial Development Perspective	
PGDS	Provincial Growth and Development Strategy	
PMS	Performance Management System	
PSEDS	Provincial Spatial Economic Development Strategy	
SANRAL	South African National Roads Agency Limited	
SDBIP	Service Delivery and Budget Implementation Plan	
SDF	Spatial Development Framework	
SEA	Strategic Environmental Assessment	
STATSSA	Statistics South Africa	
VCT	Voluntary Counselling and Testing	

#### GLOSSARY OF LEGISLATIVE ENACTMENTS

The Constitution	Republic of South Africa's Constitution, Act 108 of 1996
The Systems Act	Municipal Systems Act, No 32 of 2000
The Structures Act	Municipal Structures Act, No 117 of 1998
SPLUMA	Spatial Planning and Land Use Management Act, No 16 of 2013
MFMA	Municipal Finance Management Act, No 56 of 2003

Page 4 of 30

**UGU DISTRICT MUNICIPALITY** 

2017 / 2018 IDP & BUDGET PROCESS PLAN



#### 1. Introduction and Background

An IDP is one of the key tools for Local Government to achieve its developmental role and seeks to arrive at decisions on issues such as municipal budgets, land management, promotion of local economic development, and institutional transformation in a consultative, systematic and strategic manner. The Ugu District Municipality is in a process of developing a comprehensive 5 year Integrated Development Plan (IDP) in terms of Chapter 5 of the Municipal Systems Act, 2000.

#### 1.1. Legislative Requirement

In terms of Chapter 5, Section 34 of the Municipal Systems Act, 2000 it requires that all municipalities to annually review and amend its IDP in accordance with an assessment of its performance measurements, Section 41 of the Act requests the inclusion in to the extent that changing circumstances to demand. Section 26 of the Act also describes the core components of integrated development plans. Section 28 stipulates that the Municipal Council must adopt a process to guide the planning, drafting, adoption and review of its IDP. The Municipal Finance Management Act, No.56 of 2003 (MFMA), Section 21 (1) (b) prescribes that the Mayor must table in the Municipal Council a time schedule outlining the key deadlines for the preparation, tabling and approval of the annual budget, annual review of the IDP as well as the budget related policies and related consultative processes, approval of the annual budget, annual review of the IDP as well as the budget related policies and related consultative processes.

The Process Plan of the District and its Local Municipalities need to be prepared in line with this IDP development Framework Plan as agreed to by all the Municipalities in the District. The IDP Process Plan provides guidance with respect to the programme of action that has to be followed during the IDP development process. The purpose of this process plan is to identify and detail the elements identified in the Framework Plan and set out the specific time frames in which all activities should be achieved.

Ugu District Municipality (DC 21) has four category B municipalities under its jurisdiction. The four local municipalities are:

- KZ212 Umdoni
- KZ213Umzumbe
- > KZ214 Umuziwabantu
- > KZ216 Ray Nkonyeni

The Framework Plan and Process Plan are two distinct documents which talk to each other.

Page 5 of 30

**UGU DISTRICT MUNICIPALITY** 

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2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 1.2. What is a District Framework Plan?

The objective of a Framework Plan is to ensure that the processes of both the District and Local Municipalities IDP development and reviews are mutually linked and do inform each other. The Framework Plan is to be used by all municipalities in the district as a basis for drafting their process plans; the framework plan has to be agreed by all local municipalities. The Framework Plan binds the District and Local Municipalities.

The Framework Plan specifies the roles of different role players in the IDP process and determines procedures for coordination, consultation and alignment between the district and the local municipalities. The Framework Plan guides each municipality in preparing its Process Plan.

#### 1.3. Underlying Approach to the Framework Plan

The Framework Plan as stipulated in Section 27 (2) of the Municipal Systems Act of 2000 identifies the following:

- Identify plans and planning requirements that bind the District and Local Municipalities in terms of national and provincial legislation.
- > Identify matters that require alignment between the District and Local Municipalities.
- Specify the principles to be applied and coordinate the approach to be adopted in respect of the matters identified.
- Determine procedures for consultation between the municipalities during the process of drafting their respective IDPs and to effect essential amendments to the framework.

#### 1.4. What is the Process Plan?

The Process Plan fulfils the function of a "business plan", it therefore details and sets out timeframes to the processes that will be followed during the IDP development stages ensuring that all aspects are covered on time for adoption. The Process Plan must also consider and include amongst others what has been set out in the Framework Plan, the MEC comments, Council priorities, Draft IDP Assessments and Self Assessments, community input etc.

In terms of Section 34 of the MSA:

A municipal council-

- (a) must review its integrated development plan-
  - (i) annually in accordance with an assessment of its performance measurements in terms of section 4i; and
  - (ii) to the extent that changing circumstances so demand; and
- (b) may amend its IDP in accordance with a prescribed process

Page 6 of 30

#### **UGU DISTRICT MUNICIPALITY**



2017 / 2018 IDP & BUDGET PROCESS PLAN

In order to ensure effective IDP development during this new 5 year plan, the municipality must prepare and adopt an IDP Process Plan which must be reviewed annually. The preparation of a Process Plan for the annual review is referred to in chapter 5, Section 28 of the MSA as follows:

Adoption of a process-

(1) Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting and adoption and review of its integrated development plan.

In all the Process Plan must indicate what has to happen, when, by whom, with whom and where, and it should include cost estimates.

#### 1.5. Alignment of Government Policies and Plans

Alignment of government policies and plans is crucial in strategic planning. Therefore the relevant binding and non-binding national and provincial policies including, programmes and strategies need to be considered in the municipal development planning process and interventions. The key mandates relevant to the municipal context in co-operative governance will be considered and addressed. These includes amongst others, Provincial Growth and Development Strategy, the New Growth Path, the MTSF as stipulated bellow.

#### 2. Institutional Arrangements for the IDP

This institutional arrangement is set out to ensure the following:

- > Institutionalization of the participation process
- > Effective management in the drafting of objectives and
- > To give affected parties access to contribute to the decision-making process.

Organizational structure of the Ugu District Municipality IDP development process is illustrated in Figure 1.

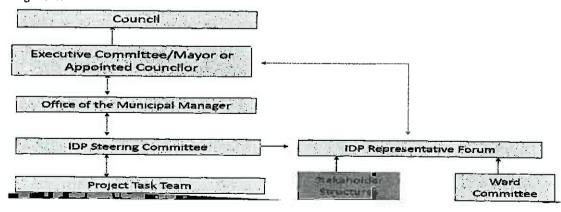


Fig 1: Organisational Arrangements

Page 7 of 30

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2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 2.1. Council

The Council is the political decision-making body of the municipality and with regard to the 2017/2018 IDP will:

- ➤ Consider comments made in the 2016/2017 IDP Review Process and adopts a new Framework / Process Plan (FP / PP);
- > Ensures the consideration of the national and provincial budgeting processes as well as inform the municipal budgeting process;
- > Adopts the final IDP or IDP Review by the end of June annually; and
- > Approves Sector Plans upon their completion

The Council follows the following critical generic dates annually:

- > Finalisation & adoption of FP's and or PP's between July and Sept;
- > Submission of draft IDP & budget to COGTA & Provincial Treasury in March;
- > Finalisation and adopts IDP / IDP Review in June.

#### 2.2. EXCO

- > Responsible for overseeing the IDP Development/ Review process;
- > Political responsibility and accountability regarding the IDP Development/ Review process.

#### 2.3. Mayor

- ➤ Responsible for overseeing the IDP Development/ Review process, tabling and approval of the IDP process;
- Political responsibility and accountability regarding the IDP Development/ Review process.

#### 2.4. Office of the Municipal Manager

The Municipal Manager or IDP Manager on his behalf is the responsible person for championing the Integrated Development Planning process.

IDP Manager falls under the office of the Municipal Manager and:

- Chair IDP Steering Committee meetings;
- Prepare FP and/or PP;
- > Are responsible for management and co-ordination of IDP process:
- Respond to comments on the IDP;
- > Avails documents to inform the IDP process:
- Promote involvement of all stakeholders; and
- > Adjust the IDP according to the MEC's proposals.

Page 8 of 30

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2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 2.5. IDP STEERING COMMITTEE

The Ugu District Municipality took a decision that the Management Committee and extended Management Committee will fulfill the role of IDP Steering Committee.

The composition of the IDP Technical Committee will have to take the manageability of a working committee into consideration and should preferably be chaired by the accountable or responsible official for IDP (Municipal Manager or IDP Manager).

#### 2.5.1.Terms of Reference for the IDP Steering Committee

The technical committee will be an internal committee made up of the full management component of the municipality. It also serves to improve the participation of internal staff members in the IDP process and should result in better understanding and buy-in in the process. The committee will be responsible for, amongst other things, to;

- Consider all work and documentation that needs to be submitted to the IDP Steering Committee;
- > Ensure the validity and technical correctness of the information presented to the other important IDP stakeholders; and
- ➤ Ensure the integration of the IDP policies, objectives, strategies and projects into the daily functioning and planning of the municipality.

#### 2.5.2. Schedule of Steering Committee Meetings

The meetings of the IDP Steering Committee will sit as per the schedule of MANCO and extended MANCO as and when IDP issues needs to be addressed.

#### 2.6. IDP Representative Forum

The IDP Representative Forum (IDP Rep Forum) is constituted as part of the preparation phase of the IDP and continues its functions throughout the annual IDP Review process. The proposed composition of the IDP Rep Forum is as follows:

- Councillors
- Traditional leaders
- > Ward Committee Chairperson
- > Senior municipal officials
- Stakeholder representatives of organised groups
- ➤ NGO's
- Advocates of unorganised groups
- Resource persons
- > Other community representatives

Page 9 of 30



2017 / 2018 IDP & BUDGET PROCESS PLAN

- National and Provincial Departments regional representatives
- > Parastatal organisations

#### 2.6.1.Terms of Reference for the IDP Representative Forum

The summarised terms of reference for the IDP Representative Forum could be based on the composition of the constituency's interests in the IDP process, and is proposed to be as follows:

- > Represent the interest of the municipality's constituency in the IDP process
- Provide an organisational mechanism for discussion, negotiation and decision making between the stakeholders inclusive of municipal government
- > Ensure communication between all the stakeholder representatives inclusive of municipal government
- > Monitor the performance of the planning and implementation process

#### 2.6.2. Schedule of IDP RF Meetings

The IDP RF meetings are scheduled to sit bi-monthly as follows

	A signal and the same of the s			APRIL	JUNE
•	-	22	TBC	TBC	TBC

#### 2.7. Project Task Team

- Acts as support to the IDPRF
- > Effective management in the drafting of objectives and
- > To give affected parties access to contribute to the decision-making process.
- > Ensure vertical and horizontal alignment of programs and projects
- Monitoring and evaluation of programs and projects

#### 2.8. UGU District Development Planning FORUM (UDDPF)

- > Provide relevant technical, sector and financial information regarding their municipality;
- > Facilitate vertical alignment between DMs and LMs;
- > Facilitate horizontal alignment with sector department and public utilities.

Page 10 of 30

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2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 2.8.1. Schedule of UDDPF Meetings

The UDDPF meetings are scheduled to sit bi-monthly as follows

P.T.	ra e	的现代		2047	
40 T				APRIL	JUNES
•	19	TBC	TBC	TBC	TBC

#### 2.9. Development Planning Unit

- > Responsible for the compilation on overseeing on the IDP document
- Monitoring and evaluation

#### 3. Roles and Responsibilities

#### 3.1. Role Players

Table 1 & 2 captures the internal and external role players that have been identified to ensure a successful and useful IDP Process within the municipality. Each of these role players will contribute immensely to the success of the 5 year IDP.

#### 3.2. Internal Role-players

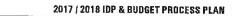
- ➤ Council and the Executive Committee;
- Mayor;
- > IDP Representative Forum;
- > IDP Cluster;
- > IDP Steering Committee;
- > Extended Management Committee;
- ➤ Management Committee;
- > IDP Manager.

#### 3.3. External Role-players

- ➤ National, Provincial Government Departments and Local Municipalities;
- ➤ State Owned Enterprises;
- ➤ Planning professionals/facilitators;
- ➤ Civil Society Organisations;
- > Traditional Leadership;
- > IDP Clusters.
- ➤ Neighbouring District Municipalities

Page 11 of 30

UGU DISTRICT MUNICIPALITY



#### 3.4. ROLES AND RESPONSIBILITIES

As with the preparation of the IDP the main roles and responsibilities allocated to each of the internal and external role players are set out in table1 and table 2 respectively. The tables provide an indication of the various roles and responsibilities of the different groupings relating to specifically the IDP, PMS and Budgeting processes.

Table 1: Internal Roles and Responsibilities

Role Player	Roles and Responsibilities	Function
	✓ Final decision making.	
	✓ Approval of the IDP documentation.	
	✓ Coordination roles for local municipalities.	
	✓ Ensuring horizontal alignment of the IDP's of the municipalities in the district council area.	
	✓ Ensuring vertical alignment between the district and local planning.	
	✓ Facilitation of vertical alignment of IDP's with other spheres of government and sector departments.	IDP
	✓ Provide events for joint strategy workshops with local municipalities, provincial and national role players and other subject matter specialists.	
Council .	✓ Linking the iDP process with their constituencies	
	✓ Organising public participation.	
	✓ Final decision making.	<u> </u>
	✓ Consider and adopt final report.	
	✓ Consider and approve the performance agreement of the MM.	PMS
	✓ Popularising PMS within their constituencies.	
	✓ Final decision making.	
	✓ Approve the budget before the start of the financial year.	
	✓ Council to approve unforeseen and unavoidable expenses.	BUDGET
	✓ Approve Service Delivery and Budget Implementation Plan.	
	✓ Responsible for overseeing the process.	
	✓ Political responsibility and accountability regarding the process.	IDP
	✓ Establishing the performance agreement for the Municipal Manager in terms of the PMS	
	✓ Determine KPA's for MM based on institutional KPI's.	
	✓ Determine the performance objectives and targets that the MM must meet in relation to the KPA's.	
	✓ Negotiate the performance objectives and targets that the MM must meet.	PMS
The second second	✓ Submit draft performance agreement for the MM via EXCO to the Council for consideration and approval.	
Mayor	✓ Conclude and sign performance agreement with the MM on behalf of Council.	
	✓ Table budget to Council at least 90 days before the start of the financial year.	
	✓ Table budget timetable to Council.	
	✓ Report authorization of unforeseeable and unavoidable expenses at Council meeting	
	after having authorized such expenses.	DUDGET
	✓ Submit SDB!P to Council, 14 days after approval of budget.	BUDGET
	✓ Ensure conclusion of management's performance agreements.	
	✓ Ensure that the management's performance agreements are made public.	
e	✓ Submit to Council an annual report within 7 months after the end of the financial year.	
	<ul> <li>✓ Provide technical/sector expertise through the IDP Steering Committee (Senior officials).</li> <li>✓ Prepare selected Sector Plans.</li> </ul>	IDP

Page 12 of 30

**UGU DISTRICT MUNICIPALITY** 

UGU DISTRICT MUN	ICIPALITY 2017 / 2018 IDP & BUDGET PROCE	SS PLAN
Role Player	Roles and Responsibilities	Function
	✓ Provide comments on the IDP document as members of staff.	· · · · · ·
Ugu	✓ Setting KPI's for administrative components and service providers.	
Municipal	✓ Prepare progress reports- Top management: Monthly	
Officials	✓ Reporting on the performance measures.	PMS
	✓ Verification of interim PMS measurement results.	
	✓ Decide on planning process.	_
	✓ Monitor process.	IDP
	✓ Overall Management and co-ordination.	,_,
	✓ Submission of annual performance report to Council for approval.	
	✓ Submission of audit to Council.	
	✓ Submit report to the Council about mechanisms, systems and processes for auditing the	
	results of performance measurements as part of the internal auditing process.	
	✓ Establishment of a performance audit committee.	
	✓ Entering into performance agreements with departmental heads.	1
	✓ Performance monitoring.	
	✓ Submission of approved annual performance report, together with financial statements, to	
	the Auditor General.	PMS
	✓ Receive external Auditors report.	ĺ
	✓ Submission of audit report via EXCO to Council within 1 month of receipt.	
Municipal	✓ Within 14 days of adopting the annual report:	
Manager	✓ Make copies available to the public and the media;	
	✓ Submit a copy of the report to the MEC for local government in the province;	
	✓ Submit a copy of the report to the Auditor General and any other institutions prescribed	
	by regulation.	
	✓ Give notice of bank account to National Treasury (NT) and Auditor General (AG).	<u> </u>
	✓ Supply NT and AG with list of bank accounts.	
	✓ Table consolidated report of all withdrawals from bank account to Council within 30 days	
	after the end of each quarter.	
	✓ Submission of draft budget implementation plan to Mayor within 14 days after approval of	
	the budget.	BUDGET
	✓ Perform mid-year performance assessment of the municipality and the submission of the	DODGE
	report to the Mayor.	
	The submission of the annual financial statements to the AG within two months after the	
	end of the Financial Year.	
	✓ Submission of annual oversight reports to the Provincial Legislature within 7 days after	
	adoption by Council.	
	Ensure that the Process Plan is finalised and adopted by Council;	
	✓ Day-to-day management of the IDP process.	
	✓ Ensure continuous and improved participation of role players through iDPRF and other	
IDP	means;	
Manager	✓ Prepare documentation and submissions;	IDP
ingliade.	✓ Co-ordinate the preparation of the Sector Plans and their inclusion into the IDP documentation;	
	·	
	✓ Co-ordinate the inclusion of the Performance Management System (PMS) into the revised IDP;	
	✓ Submit the developed IDP to the relevant authorities.	
	- Submit the developed IDF to the relevant authorities.	

Page 13 of 30

UGU DISTRICT MUNI	CIPALITY	2017 / 2018 IDP & BUDGET PROCESS PLAN
Role Player	Roles and Responsibilities	Function
	✓ Day-to-day management of the process	
	✓ Performance management review planning and preparation	n.
	✓ Prepare documentation and submissions;	PMS
	✓ Ensure that the Process Plan is adopted by Council;	
	✓ Day-to-day management of the IDP process	
	✓ Interact with Budget Officer for alignment of processes.	
	✓ Ensuring IDP process conducted timeously for budgeting p	urposes.
	✓ Interact with IDP manager to ensure processes are aligned	
	✓ Ensuring budget proposals are in line with IDP.	IDP
Manager:	✓ Ensure that the Process Plan is adopted by Council;	
Budget	✓ Day-to-day management of the budgeting process.	
Office	✓ Make information available to staff members for budgeting	purposes. BUDGET
	✓ Prepare documentation and submissions;	
	✓ Ensure draft budget is in place for submission to Council.	į

Table 2: External Roles and Responsibilities

Role Player	Roles and Responsibilities
	✓ Specialist & targeted input.
Planning	✓ Facilitation of planning workshops.
Professionals	✓ Sector Plans.
	✓ Documentation.
Representative	✓ Representing interest and contributing knowledge and ideas.
Forum/Civil Society	✓ Identify and priorities community needs.
Totalin Old Totaling	✓ Provide comments on the IDP document.
	✓ Provide data and information.
Government	✓ Budget guidelines.
Departments	✓ Alignment of budgets with the IDP.
	✓ Provide professional and technical support (sector specialization)
	✓ Provide traditional leadership.
Amakhosi	∫ ✓ Joint planning.
Airiakijosi	✓ Makes land available.
	✓ Provide data and information.
The state of the	✓ Joint planning.
	✓ Provide data and information.
Communities	✓ Identifies community issues and needs.
	✓ Priorities needs.
	✓ Monitors the implementation of projects.
	✓ Joint planning.
	✓ Alignment of budgets with the IDP.
Local Municipalities	✓ Documentation.
	✓ Preparation of the Sector Plans.
	✓ Communication with civil society.

Page 14 of 30

UGU DISTRICT MUNICIPALITY

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2017 / 2018 IDP & BUDGET PROCESS PLAN

### 4. Mechanisms and Procedures for Participation and Alignment

#### 4.1. Functions and Context of Public Participation

Four major functions can be aligned with the public participation process namely:

- ➤ Needs orientation;
- > Appropriateness of solutions;
- > Community ownership; and
- > Empowerment.

Like with the preparation of the IDP, the public participation process in the IDP phases has to be institutionalised in order to ensure all residents have an equal right to participate. The public participation process during the IDP development phase is closely linked to the activities of developing the municipal IDP, such as contributing to the municipal issues, objectives, ensuring the appropriateness of municipal strategies and forming part of project development task teams.

The completed performance management system (PMS) for the municipality will contribute to the public participation process, through regular information and consultation workshops and the preparation and audit of performance reports.

The importance of alignment is crucial as part of the 2017/2018 IDP Process. Alignment in terms of Spatial Development Frameworks, Land Use Management Systems (LUMS), cross boarder and institutional alignment between the municipality and the various processes ongoing at national and provincial government levels.

#### 4.2. Mechanisms for Participation

Municipalities will confirm the following mechanisms for participation:

#### 4.2.1.IDP Representative Forum (IDP Rep Forum)

This forum will represent all stakeholders and will be as inclusive as possible. Efforts will be made to bring additional organisations into the Rep Forum and ensure their continued participation throughout the process.

#### 4.2.2.Media

Local newspapers will be used to inform the community of the progress of the 2017/2018 IDP development.

#### 4.2.3.Ward Committees

These forums will provide open dialogue between the municipality and the community. The municipality will provide regular support to the committee and will attend meetings per invite.

Page 15 of 30

**UGU DISTRICT MUNICIPALITY** 

2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 4.3. Procedures / Process for Participation

#### 4.3.1.Council

The Council will consider, for comments, a draft 2017/2018 IDP document by Match 2017. This will ensure inclusion into the national and provincial budgeting processes as well as inform the municipal budgeting process. The final IDP document will be adopted by 30 June 2017 together with the municipal budget. Sector Plans will be approved by Council on their completion.

#### 4.3.2. EXCO

- Responsible for overseeing the IDP process;
- > Political responsibility and accountability regarding the IDP process.

#### 4.3.3. MAYOR

- Responsible for overseeing the IDP Development/ Review process, tabling and approval of the IDP process;
- > Political responsibility and accountability regarding the IDP Development/ Review process

#### 4.3.4.IDP Representative Forum

In order to ensure maximum participation in the Rep Forum meetings from members of the public, representatives and relevant government officials, it is recommended that Rep Forum meetings are scheduled as and when required during the key stages of the IDP development process:

- > The first Rep Forum meeting will involve a presentation of this Process Plan focusing on identifying areas to be addressed in the IDP Phase.
- Following the Rep Forum, workshops will be held to provide feedback on the IDP Process, acquire input from the Rep Forum members and to ensure participation in all activities such as PMS, LUMS and Budget development of the 2017/2018 IDP development process.

#### 4.3.5.IDP Steering Committee

- Provide technical/sector expertise in IDP process;
- > Ensure preparation of Sector Plans relating to their functional areas;
- Provide comments on the IDP document;
- > Ensure preparation of cross dimensional issues, strategies and plans;
- > Identify key needs to meet strategies, objectives for budgeting.

Page 16 of 30

#### UGU DISTRICT MUNICIPALITY

2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 4.3.6.District Planners Forum

- > Provide relevant technical, sector and financial information regarding their municipality;
- > Facilitate vertical alignment between DMs and LMs;
- > Facilitate horizontal alignment with sector department and public utilities;
- Provide developmental planning input.
- Self assessment of district IDP documents.

#### 4.3.7.Newspapers

Two newspaper adverts will be posted, the first one at the beginning of the process inviting the public to participate, the second advert will be posted once draft budget and IDP are in place inviting the public to comment and to comply with legislative requirement to advertise for 21 days for the public, once 21 day period has lapsed, the final draft will be sent to Council for approval.

#### 4.3.8.Roadshows / Izimbizo

They will be held in 3 venues (on average) per municipality for all four local municipalities. They will be held in March to May 2017 to consider draft IDP and budget including the announcement of municipal programme of action. The municipality is to look at a more friendly approach so that elements raised are fully included in the strategic document. The language is also believed to be a barrier so these should be conducted in languages that best suit the majority so as to increase meaningful participation.

The meetings in 2016/2017 financial year will focus on the needs that the community have rather than the projects that the community proposes.

#### How many meetings

Two meetings per ward in the venues that are accommodative to most of the community members. In other words these meetings will make a clear distinction between what is needed by the community and what can be done. Thereafter the municipal officials together with the community will identify the support required in addressing the community needs.

#### Types of meetings

The focus of the meetings will ensure that many community members participate in the process; however the quality of the input will not be compromised. This is because one of the challenges within the participation process is that in some of the instances people do not contribute meaningfully in the participation process. The quality of the contribution will be ensured by having the group breakaways within the meetings. In addition to that within the invitations there will be specific invitations that will be sent to the civil society organisations.

Page 17 of 30

**UGU DISTRICT MUNICIPALITY** 

2017 / 2018 IDP & BUDGET PROCESS PLAN

There will be two types of meetings with the first meetings being aimed at confirming the communities' current priority issues. From the community issues these will then be budgeted for. Thereafter the second set of meetings will be the IDP Budget road shows aimed at involving the communities within the budgeting process. However a dialogue will be formed between the municipality and the community through ward meetings/community forums.

#### With who

These meetings will target all the community members within the Ugu district municipality. This in one way or the other will allow the community to be involved rather than informed about the development planning process.

#### **Objectives**

Move towards a community needs driven development with the community being involved both in the planning and budgeting process.

#### By When

These will be completed by April 2017. Ongoing dialogue is also being encouraged.

#### 4.3.9.RADIO SLOTS

These are mainly used by the political leadership. These are recommended where possible if they suit the municipality's programme financially and otherwise.

Page 18 of 30

UGU DISTRICT MUNICIPALITY

2017 / 2018 IDP & BUDGET PROCESS PLAN

## SECTION B: PROCESS PLAN

### 5. Section One: 2017/2018 IDP Action Programme

#### 5.1. Municipal and Provincial Budget and IDP Development Alignment

Legislation requires of district municipalities to prepare and adopt a Framework Plan which indicates how the district and local municipalities will align their IDPs. The Framework Plan provides the linkages and binding relationships to be established between the district and local municipalities in the region and in doing so, proper consultation, coordination and alignment of the IDP development process within the district and the various local municipalities can be maintained.

Every attempt has been made in this Process Plan to align the IDP and Budget preparation process, and the Performance Management System (PMS) development. The linkages of the three processes are summarised in figure 2.

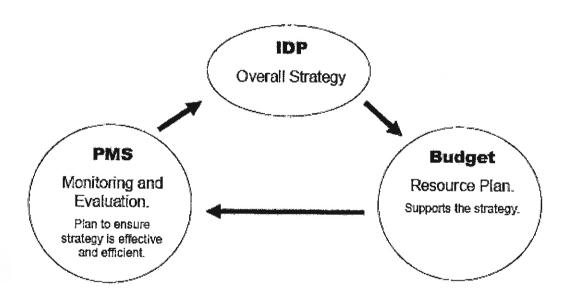


Fig 2: IDP, Budget & PMS Alignment

The 2017/2018 IDP Action Programme is based on the alignment of the internal municipal processes (IDP, PMS and Budget) with the external processes (planning and budgeting) of national and provincial government. This alignment has a substantial impact on the 2017/2018 IDP Process, specifically in terms of key milestones and deadline dates. The Municipal Finance Management Act (MFMA) No 176 of 2004 also has a direct and large impact on the 2017/2018 five year IDP development process in terms of alignment. Section 1.4 in the Process Plan indicates to the municipal and provincial budget and IDP alignment process, which also points to the critical dates for IDP and budget approval and development.

Page 19 of 30

UGU DISTRICT MUNICIPALITY

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2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 5.2. Horizontal, Vertical and Cross Border Alignment

The IDP forum, District Development Planning Forum (DDPF), MTSF Cluster meetings etc. will provide a platform/Mechanism for discussion on vertical, horizontal and cross border alignment issues since the three spheres of government are represented at the forum. Special strategic planning sessions and workshops will also be held.

#### 5.2.1.Horizontal Alignment

Alignment of the district IDP with the local municipalities is very important to ensure that there is a sharing of information – particularly with regards to strategies, objectives, programmes and projects, and it will be undertaken through the DDPF meeting which sits on bi-monthly basis. The frequent DDPF meetings will assist the district family to monitor alignment issues constantly.

Furthermore, the District will ensure alignment with its entity, the South Coast tourism to ensure the tourism goals and objectives are met.

#### 5.2.2. Vertical Alignment

Alignment with Service Providers is essential so as to ensure that the DM and LM's priorities can be reflected in their project prioritisation process, as well as so that Service Provider projects can be reflected in the IDP documentation. Alignment with Sector departments and Service providers will also take place as it is essential in order for the District family to have consistence planning and also priorities can be indicated in their project prioritization. This will be undertaken through meetings or one-on-one basis. The district holds its IDP RF meetings on a bi-monthly basis.

Department of Cooperative Government and Traditional Affairs will also be having a district wide alignment session with all the Sector Departments for the Ugu District area of jurisdiction on the month of November 2016.

#### 5.2.3. Cross Border Alignment

Cross-border alignment is necessary to ensure the spatial coordination of development efforts. This can be done through existing organisational structures such as the District Development Planning Forum and IDP RF. A concerted effort will be made to facilitate such alignment and coordination. Ugu District Municipality will further arrange one on one meetings with cross border district municipalities to align and integrate issues of functional areas on the IDP and Spatial Development Framework. It will also assist the municipalities to align development issues in an efficient, effective and sustainable manner especially where there are shared and interdependent functional areas across the district. The one on one cross border meetings will be arranged with Alfred Nzo, Harry Gwala, Umgungundlovu Districts and eThekwini Metro municipalities.

Page 20 of 30

**UGU DISTRICT MUNICIPALITY** 

2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 5.3. Integrated Development Planning & Budget:

The budget planning cycle considers a review of the IDP, service delivery targets and objectives for the next 3 years. It also considers local, provincial and national issues, previous year's performance and current economic and demographic trends. It is essential that such alignment is indicated so that the municipality can be able to ensure that all budgeted projects are implemented within the budget year whilst continuing to outsource funding for those projects which are non-funded.

#### 5.3.1.Key Budget Dates for 2017/2018

The key budget dates for the 2017/2018 financial year are captured in Table 3. The Budgetary Process will address the various budget requirements and focus areas identified through self-assessment, i.e. compliance issues. The spotlight is on the alignment of the Budget to the IDP, Organisational PMS and SDBIP.

Table 3: Key Budget Dates

	ATTENDED TO A STATE OF THE STAT	
DATE	A ACTIVITY OF THE PARTY OF THE	JRESPONSIBIL
September 2016	Budget Framework  Preparation of budget framework to provide parameters and request budget inputs for the 2017/2018 budget	CFO
Oct 2016	Submission of three year capital plan to National Treasury	CFO
Oct 2016	Preliminary community engagement process	CFO
February 2017	Budget Review  Review of current budget and preparation of adjustment  budget	MANCO
January 2017	Submission of Budget Inputs HODs to submit departmental budget inputs Capital projects submitted through IDP process	HODs
March 2017	Budget Discussion Document  Compile discussion document from inputs and submit to  EXCO and MANCO	CFO
March 2017	Budget Workshop  Discuss budget inputs, link capital and operational plans to  IDP and determine preliminary tariffs	EXCO MANCO
March 2017	Draft Budget Submit draft multi-year operational and capital budget to Council, Provincial Treasury, DLGTA and National Treasury	CFO
April 2017	Public Consultation Process  Public consultation on draft budget throughout the district	MAYOR EXCO MM
May 2017	Respond to Public Comments Responding to public comments and sector comments and incorporate recommendation into draft budget where possible	MAYOR CFO
May 2017	Approval of Final Draft Budget	COUNCIL

Page 21 of 30

Hell	DICTRIAT	BALLBOOK	1173
min	DISTRICT	MUNICIPA	

2017 / 2018 IDP & BUDGET PROCESS PLAN Approve draft multi-year operational and capital budget MM June 2017 Publications of approved budget and promulgation of water CFO tariffs Submission of Budget June 2017 Submit approved budget to Provincial Treasury, DLGTA and CFO National Treasury Compile SDBIP MAYOR June 2017 Compilation of service delivery and budget implementation ММ plans (SDBIP) and submit to Council for approval

#### 5.3.2. Key elements to be addressed during the review process

The following is a summary of the main activities to be undertaken during this IDP development 2017/2018 process:

- > Comments received from CoGTA in the assessment of the IDP 2016/2017 Review held in April 2016 and July / August 2016;
- > Areas requiring additional attention in terms of legislative requirements that were not addressed during the previous years of the IDP process;
- > Consideration, review and inclusion of any relevant and new information such as New Council priorities;
- > Shortcomings and weaknesses identified through self-assessment;
- > Review and updating of the strategies and objectives as circumstances dictate;
- > Review and updating of Water and Sanitation Backlogs;
- On-going alignment of the Ugu IDP to the PGDS and PDP, Outcome 9, MTAS, COP17 and other relevant National and Provincial development guidelines and policies;
- > Review and updating the Sukuma Sakhe/ War on Poverty and War Rooms on a monthly basis:
- > Preparation, review and alignment of relevant sector plans with the IDP.
- > On-going alignment of the Municipality's Performance Management System in terms of Chapter 6 of the MSA, with the IDP.
- > Update of the Financial Plan as well as the list of projects, inclusive of a 3-year Capital Investment Framework (CIF).

#### 5.4. Performance Management

The process plan and its activities will be monitored in the Municipality. The PMS will be developed and will be reported by both internal and External Role players through the following strictures: Top Management, Extended Top Management and IDP Forum.

Page 22 of 30

UGU DISTRICT MUNICIPALITY

2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 5.4.1.Performance Management Systems Dates 2017/2018

The key Performance Management System dates are summarised in Table 4 below.

Table 4: Performance Management System Dates

PERFORMANCEMANAGEMENT SYSTEMS OF	
ASTIVINES	TIME THE TARGET
Approval of the draft PMS Review 2017/2018	Before end of July 2016
Advertise and adopt PMS Review 2017/2018	29 August 2016
Advertise 2017/2018 SDBIP	Mid-July 2016
2015/2016 Annual Municipal Performance Report	August 2016
Sect 57 Managers signing of 2016/2017 performance agreements	Due by 31July 2016
SDBIP performance assessment and organisational performance reporting (Jul – Sept)	October 2016
Sect 57 Managers formal mid-year appraisals (Oct - Dec)	January 2017
Mayor tables 2015/2016 annual report to Council	Due by 30January 2017
SDBIP performance assessment and organisational performance reporting (Oct – Dec)	January 2017
IA reporting and Special AC meeting (audit of mid-year performance assessment)	March 2017
SDBIP performance assessment and organisational performance reporting (Jan – Mar)	April 2017
Make public annual report and invite community inputs into report	21 days in Feb 2017
Council to adopt Oversight Report	Due by 31 March 2017
Publicise Annual Report and Submit copy to Provincial Legislature	Mid-April 2018
Draft and submit draft performance agreements to Mayor	June 2017

#### 5.5. Action Programme

Table 5 provides the detailed action plan for the 2017/2018 IDP. The action plan is broken up into the 4 quarters of the municipal financial year with activities reflecting being either IDP, PMS or Budget related with budget Estimates. The development of the 2017/2018 IDP development will be done in five phases as outlined in **5.5.1**. to **5.5.6**.

#### 5.5.1. Preparatory Phase

This is a phase in which the municipality positions itself to comply with the policy and legislature requirements that guide the IDP process. The local municipalities are guided by the common district IDP Review Framework Plan and each local adopts a process plan set out in writing.

Page 23 of 30

UGU DISTRICT MUNICIPALITY

2017 / 2018 IDP & BUDGET PROCESS PLAN

The Drafting and approval of the IDP Framework and Process Plan is the deliverable of this phase and will take place between **July and August 2016**.

#### 5.5.2. Analysis Phase

This is the phase which deals with the existing situation in a municipality and focused on understanding the types of problems / challenges facing the communities in each municipality. Once these are identified the municipality then considers community's opinion of their problems and needs, but also facts and figures. The cause of the problem rather than the symptom should be well understood. It is also critical for the municipality to prioritise the key issues, due to capacity constraints.

The deliverable of this phase is **Chapter 3: Situational Analysis**, of the IDP and will take place between **September and November 2016** and will inform the strategic phase.

#### 5.5.3. Strategic Phase

This is the phase whereby the municipality formulates the solutions to address the problem or challenges that have been identified in the analysis phase, once it understands the problem. It includes the formulation of the vision that would reflect ambitious, credible, inspiring and achievable statements about the future of the municipality. Then statements are developed (developmental objectives) of what it would like to achieve in the medium term in order to address the problem issues and also contribute to the realisation of the vision. Once all of that is in place, the strategies that provide answers to the question how they will reach their objectives needs to be then developed. Once strategies are formulated they result in the identification of projects.

The deliverable of this phase is **Chapter 4: Development Strategies**, of the IDP and will take place between **December 2016 and January 2017**.

#### 5.5.4.Project Phase

This is the phase that is about the design and specification of projects for implementation. The projects identified need to have a direct linkage to the priority issues and the objectives that were identified in the preceding phases. The location, commencement & completion dates, project managers, project costs, sources of funding for each project as well as the intended beneficiaries of these projects are captured.

The deliverable of this phase is **Chapter 5: Implementation Plan**, of the IDP and will take place during **February and March 2017**.

#### 5.5.5.Integration Phase

Page 24 of 30

UGU DISTRICT MUNICIPALITY

2017 / 2018 IDP & BUDGET PROCESS PLAN

This phase deals with the sub programme proposals, which were presented in the preceding phase have to be harmonised in terms of contents, location and timing in order to achieve consolidated programmes for municipalities.

The deliverable of this phase is an operational strategy (SDBIP) and OPMS, Chapters 7 & 8 of the IDP and will take place between **May and June 2017**. Furthermore, this is the phase that will ensure the adoption of the Draft 2017/2018 five year IDP which will take place in March 2017.

#### 5.5.6.Adoption Phase

Once the IDP is completed it is submitted to the municipal council for consideration and approval. The council must make sure that the IDP complies with legal requirements before the approval. The final deliverable of this phase is the adoption of the 2017/2018 five year Ugu District Municipality IDP and will take place in **June 2017**.

The following steps will be taken to facilitate the final approval of this 2017/2018 five year Ugu IDP:

#### i. Public Involvement

- > The Mayor must make presentations to all Wards by means of a Public Participation.
- > Various IDP Steering Committee and EXCO meetings need to be held to facilitate reporting on progress with regard to the IDP process.
- > IDP Representative Forum meetings need to be held and proper attendance ensured.

#### ii. Critical Procedural Steps

- > Simultaneously, the general public need to be informed that the IDP is open for comment and representation.
- > After the comment/representation period has closed, the draft IDP with relevant amendments must be submitted to the iLembe Council for adoption.
- > To achieve District and Family alignment, the Ugu Development Planning Forum needs to ensure co-ordination and consultation between the district council and local municipalities.
- > Draft IDP containing Finance Plan as well as draft SDBIP to be approved by EXCO and Council.

Page 25 of 30

Table 5: Ugu District Municipality Action Programme

YROTAGER         SISYLANA           1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1	FIRST QU	5 1 2 3 4 1	Drafting of Framework and Process Plan 2016	Submission draft Framework & Process Plan to Cogta for comment	Submit draft Framework & Process Plan to IDP Steering Committee, IDPRF and EXCO for consideration and recommendation	. Adoption by Council 30 September 2016	Advertise on local news paper for commencement of the IDP development process.	Submit Annual Performance Report to AG PMS Officer 31 August 2016	Evaluate the changed circumstances and conduct socio analysis research	I. Develop IDP Implementation Plan (by developing alignment of objectives strategies and projects against the METF budget)	2. Determine funding availability and requirements and all the necessary preparations  Manager IDP	30 September 30 Se	Consider MEC Comments	1. Action Plan to Address MEC Comments
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2017 / 2018 IDP & BUDGET PROCESS PLAN

	Action	RESPONSIBILIT	Vev Desp. men	OCTOBER		November	BER	X		DEC	DECEMBER	
		>	NET DEADLINES 1	3	4	-	7	3 4	-	7	t.	4
Submission General.	Submission of the 1st Draft Annual Report to Auditor General.	Snr. Manager CS & SS	31 August 2016				-	-				
Conduct financial suenhancement focus	Conduct financial sustainability strategy with revenue enhancement focus	GM: Treasury	31 October 2016				C.			-		
Conduct C	Conduct Community needs Consultation	Manager IDP, Snr Manager	October -									
7.1. Mayoral Izimbizo	imbizo	Communicati	2016					-				
7.2. Ward Con	Ward Committee Imbizo Workshop		28 November 2016									
Hold stra departm strategic	Hold strategic sessions (to include sector departments and feed local analysis into sector strategic plans thereof)		December 2016				-					
8.1. Align the strateg external policies	Align the strategic framework with internal and external policies	Manager IDP	31 December									
Submit the Steering	Submit the draft reviewed strategic framework to the Steering Committee and IDPRF	1"	2016								-	
Estimate way forw	Estimate available sources & provide guidance for way forward for budgeting		28 November 2016							-		
9.1. Submit 2 persons operation	Submit 2017/2018 budget framework to all relevant persons (Budget framework to include salary, operational and capital budget related information).	GM: Treasury	05 December 2016									
District II	District IDP mini assessments		11 December 2016									
Preparat Internal I MIG	Preparation of a summary of available funds from: Internal Funds, e.g. CRR and External Funding, e.g. MIG	GM: Treasury	19 December 2016					·				
9.4. Council fi 2017/201	Council finalises draft tariff policies in principle for 2017/2018 budget year.	3	28 November 2016							and the second		
10. Sector - I auspices	Sector - Municipal Alignment sessions under the auspices of COGTA	COGTA	20 November 2014									

P98

Page 27 of 30

SECOND QUARTER

UGU DISTRICT MUNICIPALITY

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	7.	Integrate Reviewed Sector Plans into the IDP.		i c				
	12.	Algnment meetings with neighboring District Municipalities	Manager IDP	30 December 2016				
at .			Third	Third Quarter				
PHASE		Activity	Res	Key Deadlines 1 2	JANUARY 1	FEBRUARY 2 3 4	MARCH 1 2 3	4
	<u>ස</u>	Assess financial Feasibility of proposed new projects based on existing and potential funds. (Budget Examination)	GM: Treasury	21 January 2017				
	14.	Mid-Year Review and submission of report to COGTA Provincial	PMS Officer	25 January 2017				
17 - 9	15.	. Tabling of Draft Annual Report to Council	PMS Officer	31 January 2017				
	16.	. 1st draft 2017/2018 IDP	Manager IDP	January – February 2017				0
Integrat	Ļ	16.1. Submit 1st draft IDP to Steering Committee, IDRF and EXCO for recommendations.	Manager IDP	13 March 2017				
<u></u> <u></u>	16.2	16.2. Submit 1st draft IDP to Council for adoption	Manager IDP	31 March 2017				
	16,	16.3. Submit 1st draft IDP to province (CoGTA) for assessment.	Manager IDP	27 March 2017				
	16.4	16.4. Advertise IDP for public comments	Ugu Family	March 2017				
-	17.	Tabling of Annual Report to Oversight Committee and adoption	Snr. Manager CS & SS	31 March 2017				
	<u>&amp;</u>	Consideration of 2017/2018 Draft Budget by a joint meeting of the Budget Steering Committee and EXCO		20 March 2017				
	9	Tabling of 2017/2018 draft budget to Council	GIM: Treasury	31 March 2017				

Page 28 of 30

P99

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		FOURTH	FOURTH QUARTER		41
PHASE	Activity	RES	Key Deadunes	APRIL MAY JUNE 2 3 4 1 2 3	4
1	19.1. Publicice tabled budget within 5 days after tabling, on website and the media	,	03 April 2017		
	19.2. Send copy of tabled budget to National and Provincial Treasury for comments	GIM: Ireasury	10 April 2017		
	20. Ugu Decentralised IDP Assessment Forums	CoGTA	07 April 2017		
	20.1. Incorporate comments received from IDP Provincial Assessment and all other outstanding comments	Manager IDP	30 April 2017		
eret T	21. Conduct Community Consultation	Manager IDP, Senior Manager	April /May 2017		
	21.1. Attend IDP/Budget Roadshows	Communicati	April/May 2017		
	21.2. Ward Committee Imbizo Consultations	Manager IDP	22 May 2017		
	22. Submission of Budget for 2017/2018 to Council for approval		29 May 2017		
Approv	22.1. Prepare Budget in the required format and submit Provincial and National Treasury.				
ਜ਼ਰ	22.2. Set up expenditure, revenue and asset management system, incorporating budget	GM: Treasury	29 May 2017		
	22.3. Publication of the approved 2017/2018 tariffs of charges in Gazette, website and local media.	1	05 June 2017		
	23. Final draft 2017/2018 IDP	Manager IDP	April – June 2017		
	23.1. Submit final draft IDP to Steering Committee, IDRF and EXCO for recommendations.	Manager IDP	26 May 2017		
	23.2. Submit final IDP to Council for adoption	Manager IDP	30 June 2017		
	zs.s. Submit final draft IDP to province (CoGTA) for assessment.	Manager IDP	10 July 2017		

**UGU DISTRICT MUNICIPALITY** 

2017 / 2018 IDP & BUDGET PROCESS PLAN

#### 5.6. Cost Estimate for the Planning Process

Council has received grant funding from the Department of Local Government and Traditional Affairs for the IDP review process. The municipality has budgeted R10 590.00 for IDP review however grant funding from COGTA will also be utilized for IDP review but will not be reflected on the document. The planning process is outlined below:

ITEM	COST ESTIMATE
IDP Advertising	R10 590.00
Workshops and Meetings	R50 000.00
Printing and Translating Costs	R240 000.00
IDP / Budget Roadshows	R150 000.00
Total	R450 590.00

The IDP review is mainly done in-house; the planning process will therefore be to a large extent and be accommodated within the available funding. However, additional funds may be obtained from other sources and such funds will be utilized to complete certain aspects of the review process such as the sector plans that might need specialist assistance.

#### 5.7. Conclusion

The Ugu IDP development 2017/2018 will focus on the achievements of the Ugu DM in accomplishing what it has set out to do within the new five year planning cycle. It is necessary to measure achievement in terms of backlog eradication and the effective spending of allocated funds. Ugu DM must assess its performance and the achievement of its targets and strategic objectives for the District IDP to remain relevant. The IDP therefore has to be reviewed annually in order to:

- > Ensure its relevance as the Municipality's Strategic Plan.
- > Inform other components of the Municipal business process including performance management and institutional and financial planning and budgeting.
- > Inform the cyclical inter-governmental planning and budgeting cycle.

In the light of this development process, the IDP will reflect the impact of successes as well as corrective measures to address challenges. The IDP process will address internal and external circumstances that impact on the priority issues, objectives, strategies, projects and programmes of integrated planning.

The IDP, as the Ugu District Municipality's Strategic Plan, informs Municipal decision-making as well as all the business processes of the Municipality. The IDP must inform the Municipality's financial and institutional planning and most importantly, the drafting of the annual budget.

Although the IDP, Budget and Organisational PMS Process are three distinct processes, they are integrally linked processes which must be coordinated to ensure that the IDP, the Budget and the Organisational PMS with their related policies are tabled as mutually consistent and credible.

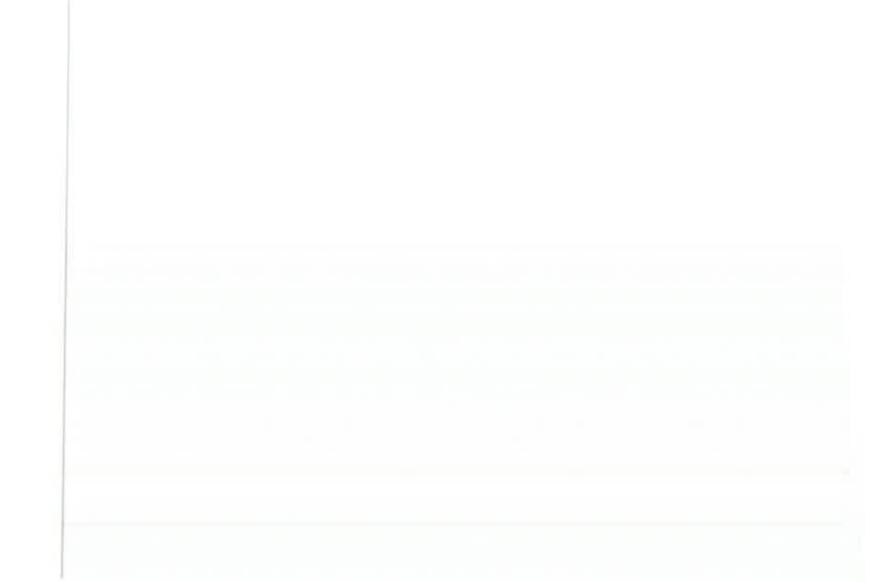
Page 30 of 30

# **UGU DISTRICT MUNICIPALITY**

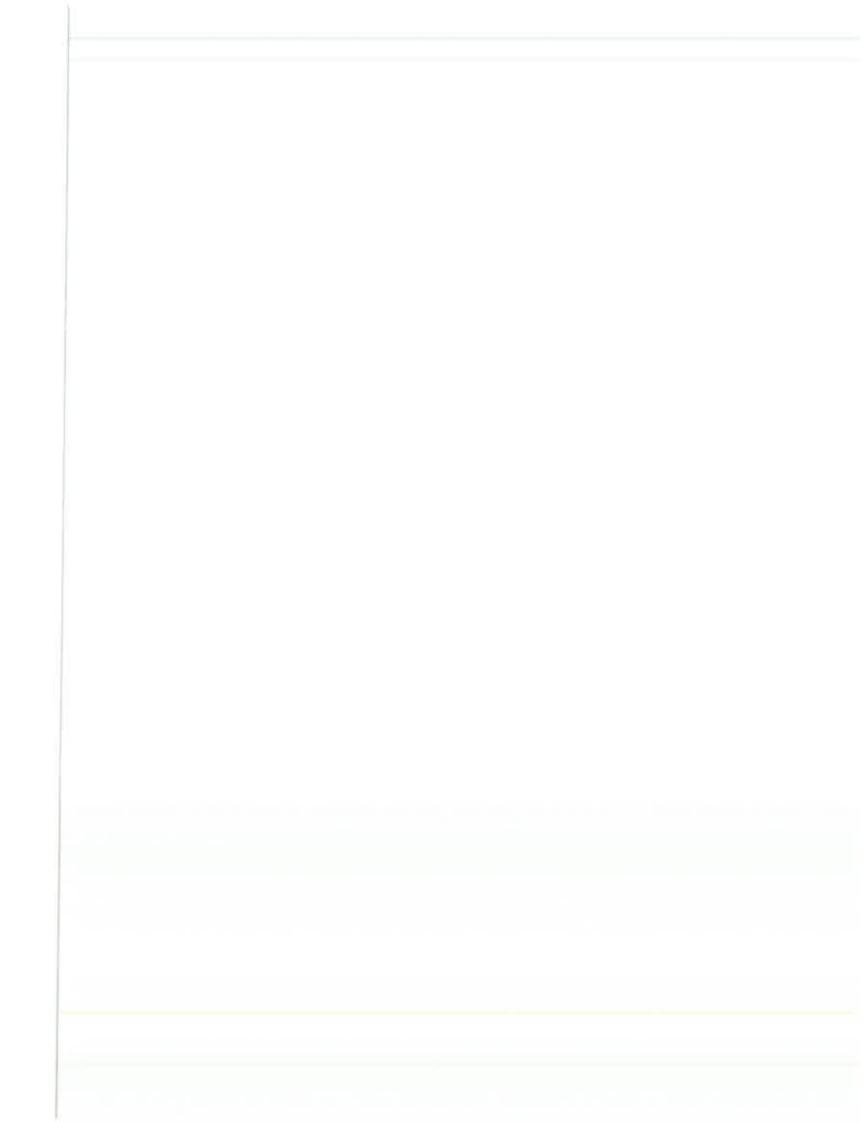
"The Municipality"



**BUDGET POLICY** 



<u>Ugu</u>	District Municipality	Budget Policy
	Contents	
1.	Definitions	3
2.	Principles	8
3.	Objectives of the Policy	9
4.	Scope and Intended Audience	9
5.	Regulatory Framework	9
6.	Roles and responsibilities	9
7.	Annual schedule of key deadlines	15
8.	Budget principles	16
9.	Funding of expenditure	16
10.	The Capital Budget	17
11.	Operating Revenue	17
12.	Operating Expenditure	18
13.	Consultation on tabled budgets	19
14.	Approval of the Annual Budget	19
15.	Publication of the budgets	20
16.	Monthly Budget Reports	20
17.	Related Policies	20
18.	Review of the Policy	21
19.	Compliance and Enforcement	21
20.	Effective Date	21
21.	Policy Adoption	21



Ugu District Municipality

**Budget Policy** 

#### 1. **DEFINITIONS**

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act, has the same meaning as in that Act.

"Accounting Officer" means the Municipal Manager of Ugu Municipality;

#### "Allocation" means -

- i) a municipality's share of the local government's equitable share referred to in Section 214(I) (a) of the Constitution;
- ii) an allocation of money to a municipality in terms of Section 214(1) (c) of the Constitution;
- iii) an allocation of money to a municipality in terms of a provincial budget; or
- iv) any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction.

"Annual Division of Revenue Act" means the Act of Parliament, which must be enacted annually in terms of Section 214(1) of the Constitution;

#### "Approved budget" means an annual budget -

- a) approved by a municipal Council, or
- b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA.

"Budget-related policy" means a policy of a municipality affecting or affected by the annual budget of the Municipality, including -

- a) the tariffs policy, which the Municipality must adopt in terms of Section 74 of the Municipal Systems Act;
- b) the rates policy which the Municipality must adopt in terms of Section 3 of the Municipal Property Rates Act;
- c) the credit control and debt collection policy, which the Municipality must adopt in terms of Section 96 of the Municipal Systems Act;

"Budget year" means the financial year of the Municipality for which an annual budget is to be approved in terms of Section 16(1) of the MFMA;



Ugu District Municipality

**Budget Policy** 

"Chief Financial Officer" means the Chief Financial Officer of Ugu Municipality;

"Council" means the Council of Ugu Municipality;

"Current year" means the financial year, which has already commenced, but not yet ended;

"Delegation" in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

"Financial Statements" means statements consisting of at least -

- a) a statement of financial position;
- b) a statement of financial performance;
- c) a cash-flow statement;
- d) any other statements that may be prescribed; and
- e) any notes to these statements;

"Financial year" means a twelve months period commencing on 1 July and ending on 30 June each year;

"Fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

#### "Irregular expenditure", means -

- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA Act, and which has not been condoned in terms of Section 170 of the MFMA;
- b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act 20 of 1998); or

d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

"Investment" in relation to funds of a municipality, means -

- a) the placing on deposit of funds of a municipality with a financial institution; or
- b) the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

"long-term debt" means debt repayable over a period exceeding one year;

"Mayor" means the Mayor of Ugu Municipality;

"Municipality" refers to Ugu District Municipality

"National Treasury" means the National Treasury established by Section 5 of the Public Finance Management Act;

#### "Official" means

- a) an employee of a municipality or municipal entity;
- b) a person seconded to a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity; or
- a person contracted by a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

#### "Overspending" means

- causing the operational or capital expenditure incurred by the Municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
- b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or



Ugu District Municipality

**Budget Policy** 

 c) in relation to expenditure under Section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

"Quarter" means any of the following periods in a financial year:

- a) 1 July to 30 September;
- b) 1 October to 31 December;
- c) 1 January to 31 March; or
- d) 1 April to 30 June.

"Service Delivery and Budget Implementation Plan" means a detailed plan approved by the Mayor of a municipality in terms of Section 53 (I) (c) (ii) of the MFMA for implementing the Municipality's delivery of municipal services and its annual budget, and which must indicate:

- a) projections for each month of:
  - i) revenue to be collected, by source and vote; and
  - ii) operational and capital expenditure, by vote;
- b) service delivery targets and performance indicators for each quarter; and
- c) any other matters that may be prescribed, and includes any revisions of such plan by the Mayor in terms of Section 54(I)(c) of the MFMA;

"Unauthorised expenditure" means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes –

- a) overspending of the total amount appropriated in the Municipality's approved budget;
- b) overspending of the total amount appropriated for a vote in the approved budget;
- c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- f) a grant by the Municipality otherwise than in accordance with the MFMA;



Ugu District Municipality

**Budget Policy** 

"Virement" means transfer of funds between functions / votes

### "Vote" means

- a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

Ugu District Municipality

**Budget Policy** 

### 2. PRINCIPLES

- 2.1 Section 215 (1) of the Constitution of the Republic of South Africa states that National, provincial and municipal budgets and budgetary processes must promote transparency, accountability and the effective financial management of the economy, debt and the public sector. It also states in S215 (3), that Budgets in each sphere of government must contain:
  - a. Estimates of revenue and expenditure, differentiating between capital and current expenditure;
  - b. Proposals for financing any anticipated deficit for the period to which they apply; and
  - c. An indication of intentions regarding borrowing and other forms of public liability that will increase public debt during the ensuing year.
- 2.2 Section 26(h) of the Municipal Systems Act (Act 32 of 2000) requires a municipality's Integrated Development Plan to reflect a financial plan, which must include a budget projection for at least the next three years (Medium Term Expenditure Framework);
- 2.3 Section 21 of the Municipal Finance Management Act (Act 56 of 2003) prescribes the function of the Mayor who must coordinate the processes for preparing the annual budget and for the reviewing of the municipality's Integrated Development Plan and budget related policies and to ensure that any revisions are mutually consistent and credible;
- 2.4 Section 16 of the Municipal Finance Management Act, requires the municipal council to approve an annual budget for the municipality before the start of the financial year;
- The Minister with the concurrence of the Minister for Provincial and Local Government, has in terms of S168 of the Municipal Finance Management Act issued the Municipal Budget and Reporting Regulations which aim to secure sound and sustainable management of the budgeting and the reporting practices of the municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes; Now therefore, the Council of Ugu District Municipality adopts the Budget Policy as set out in this document.

Ugu District Municipality

**Budget Policy** 

### 3. OBJECTIVES OF THE POLICY

To set a broad framework within which Budget related decisions of the Municipality will be taken and implemented to ensure efficient and transparent financial planning that will promote sound and sustainable financial management, essential for the achievement of the Municipality's developmental priorities as contained in its Integrated Development Plan.

### 4. SCOPE AND INTENDED AUDIENCE

- 4.1 This Policy will serve as a guideline for the effective management of the Municipal budgetary processes, in order to attain the strategic objectives of the Municipality within the ambits of the applicable legislation, and shall apply to all departments within the Municipality.
- 4.2 Council has considered the guidelines distributed by National Treasury to local government which detail the processes and formats to be followed when preparing the budget policy.
- 4.3 The Municipality shall comply with the provisions of this Policy in the compilation of each of its budgets.

### 5. REGULATORY FRAMEWORK

In the process of preparing the Municipal budget, The Mayor, political office bearers (Councillors), Accounting Officer, Chief Financial Officer and other officials shall comply with all relevant legal requirements, including:-

- a) The provisions of Chapter 4 of the Municipal Finance Management Act, 2003, ('the MFMA"), as well as Sections 42, 43, 53, 54, 55, 68, 69, 70, 71, 72, 75, 80, 81, and 83 thereof; and
- The Municipal Budget and Reporting Regulations published in terms of Section 168 of the MFMA.
- c) All relevant budget related Circulars and notices issued by the National Treasury.

### 6. ROLES AND RESPONSIBILITIES

### 6.1 Role of Council

a) Must provide political leadership and direction

### Ugu District Municipality

**Budget Policy** 

- b) Play an oversight role by approving budget related policies, and ensuring that the priorities are reflected in the budget. (Council may not delegate approval of budgets and policies)
- c) Approve the Integrated Development Plan, the Annual Budgets and the Service Delivery Budget Implementation Plan.
- d) Monitor the outcomes of the implementation of the policies and budgets.

### 6.2 Role of the Mayor

- a) Provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. (S53, MFMA)
- b) Prepare and table a schedule of key deadlines for the preparation, tabling and approval of the budget, annual review of the IDP and the consultative process. (S21, MFMA)
- c) Take all reasonable steps to ensure that the Municipality approves its annual budget before the start of the financial year and report to the Municipal Council and the MEC for finance in the province any delays in the tabling of the annual budget. (S53,MFMA)
- Must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in S53, MFMA

### 6.3 Role of the Accounting Officer

- a) Assist the Mayor in performing budgetary functions assigned to him/her in terms of Chapter 4 & 7 of the MFMA and to provide administrative support, resources and information necessary for the performance of those functions. (S68, MFMA)
- b) Is responsible for the implementation of the approved budget and must take all reasonable steps to ensure that the spending of funds is in accordance with the budget and is reduced as necessary when the revenue is anticipated to be less than the projected in the budget.
- c) Ensure that revenue and expenditure are properly monitored.
- d) Must prepare an adjustments budget and submit it to the Mayor for consideration and tabling in the Municipal Council when necessary.
- e) Report to the Municipal Council any shortfalls in budget revenue, overspending and necessary steps taken to prevent shortfalls and overspending.
- f) Submit to the Mayor actual revenue, borrowings, expenditure and where necessary report variances on projected revenue and the budget.

Ugu District Municipality

**Budget Policy** 

### 6.4 Role of the Chief Financial Officer (CFO)

- a) Without derogating in any way from the legal responsibilities of the Accounting Officer as Accounting Officer, the Chief Financial Officer shall be responsible for preparing the draft annual capital and operating budgets (including the budget components required for the ensuing financial years), any required adjustments budgets, the projections of revenues and expenses for the service delivery and budget implementation plan (including the alignment of such projections with the cash management programme prepared in terms of the banking, cash management and investments policy), and shall be accountable to the Accounting Officer in regard to the performance of these functions.
- b) Must advise the Accounting Officer on the exercise of powers and duties assigned to him in terms of the MFMA.
- c) Must assist the Accounting Officer in the preparation and implementation of the Municipality's budget.
- d) The Chief Financial Officer shall draft the budget timetable for the ensuing financial year for the Council's approval, and shall indicate in such timetable the target dates for the draft revision of the annual budget and the preparation of the annual budget for the ensuing financial year, which target dates shall follow the prescriptions of the Municipal Finance Management Act, and target dates for the submission of all the budget-related documentation to the Management Committee, Finance Portfolio, Executive Committee and Council.
- e) Except where the Chief Financial Officer, with the consent of the Mayor and Accounting Officer, decides otherwise, the sequence in which each annual budget and adjustments budget shall be prepared, shall be: first, the capital component, and second, the operating component. The operating component shall duly reflect the impact of the capital component on:
  - i) depreciation charges;
  - ii) repairs and maintenance expenses;
  - iii) interest payable on external borrowings; and
  - iv) other operating expenses.
- f) In preparing the operating budget, the Chief Financial Officer shall determine the number and type of votes to be used and the line-items to be shown under each

vote, provided that in so doing the Chief Financial Officer shall properly and adequately reflect the organisational structure of the Municipality, and further in so doing shall comply – in so far as the organisational structure permits – also with the prescribed budget format of National Treasury

- g) Must perform all budgeting and other duties as delegated by the Accounting Officer in terms of S79, MFMA.
- h) The Chief Financial Officer shall determine the depreciation expenses to be charged to each vote, the apportionment of interest payable to the appropriate votes, the estimates of withdrawals from (claims) and contributions to (premiums) the self-insurance reserve, and the contributions to the provisions for debt impairment, accrued leave entitlements and obsolescence of stocks
- i) The Chief Financial Officer shall further, with the approval of the Mayor and the Accounting Officer, determine the recommended contribution to the asset financing reserve and any special contributions to the self-insurance reserve.
- j) The Chief Financial Officer shall also, again with the approval of the Mayor and the Accounting Officer, and having regard to the Municipality's current financial performance, determines the recommended aggregate growth factor(s) according to which the budgets for the various votes shall be drafted.
- k) The Chief Financial Officer shall compile monthly budget reports, with recommendations, comparing actual results with budgeted projections, and the heads of departments shall timeously and adequately furnish the Chief Financial Officer with all explanations required for deviations from the budget. The Chief Financial Officer shall submit these monthly reports to the Mayor, Finance Portfolio and Executive Committee, and all other prescribed parties, in accordance with the prescriptions of the Municipal Finance Management Act.
- The Chief Financial Officer shall provide technical and administrative support to the Mayor in the preparation and approval of the annual and adjustment budgets, as well as in the consultative processes, which must precede the approval of such budget.
- m) The Chief Financial Officer shall ensure that the annual and adjustments budgets comply with the requirements of the National Treasury, reflect the budget priorities

Ugu District Municipality

**Budget Policy** 

determined by the Mayor, are aligned with the IDP, and comply with all budgetrelated policies, and shall make recommendations to the Mayor on the revision of the IDP and the budget-related policies where these are indicated.

- n) The Chief Financial Officer shall make recommendations on the financing of the draft capital budget for the ensuing and future financial years, indicating the impact of viable alternative financing scenarios on future expenses, and specifically commenting on the relative financial merits of internal and external financing options.
- o) The Chief Financial Officer shall determine the basis for allocating overhead expenses not directly chargeable to votes. The expenses associated with the democratic process shall be allocated to a separate vote, and shall not be charged out as an overhead.
- p) The Chief Financial Officer shall ensure that the cost of indigent relief is separately reflected in the appropriate votes.
- q) The Chief Financial Officer shall ensure that the allocations from other organs of state are properly reflected in the annual and adjustments budget, and that the estimated expenses against such allocations (other than the equitable share) are appropriately recorded.

### 6.5 Role of Senior Managers & Other Officials

- a) Each Senior Manager and each Municipal official exercising financial management responsibilities must take all reasonable steps within his/her area of responsibility to ensure that the financial resources of the Municipality are utilised effectively, efficiently, economically and transparently.
- b) Must prevent unauthorised, irregular and fruitless or wasteful expenditure and other losses within his/her Department.
- c) Must ensure that all revenue due to the Municipality is collected.
- d) Must ensure that all information required by the Accounting Officer for compliance with the provisions of the Acts is timeously submitted.

### 6.6 Role of the Budgeting Steering Committee

- 6.6.1 The Municipal Budget and Reporting regulations (Government Gazette 32141) chapter 2 requires the Mayor to establish a Budget steering comprising of the following members:
  - a) The Mayor Chairperson
  - b) The Speaker
  - c) The Whips of Political Parties
  - d) The Accounting Officer (Municipal Manager)
  - e) The Chief Financial Officer
  - f) The IDP Manager
  - g) The Manager Budget Office and,
  - h) Members of Senior Management (Top Management)
- 6.6.2 The role of the Committee shall be:
  - a) To assist the Mayor in carrying out his/her statutory roles and responsibilities in accordance with S52 and S53 of the MFMA.
  - b) To provide technical assistance to the Municipal political office bearers during policy formulation and to assist priority determination.
  - To interrogate and make recommendations on the adoption of the Annual Budget, the Service Delivery and Budget Implementation Plan (SDBIP), S71 monthly budget statements and S72 Midyear budget and performance report and the Adjustments Budget.
  - d) To evaluate the progress report of the Accounting Officer with regard to the financial year end closure and compilation of the Municipal audit file.
  - e) To evaluate progress report on the statutory audit by the office of the Auditor General.
  - f) To exercise oversight in the compilation of the Annual Report.
  - g) To evaluate action plans from the Accounting Officer on corrective measures to be taken on issues raised by the Auditor General.
  - h) To evaluate and recommend payment of Annual Performance Bonuses to the Accounting Officer and Senior Management after the annual report has been adopted by Council on 31 January each year.
- 6.6.3 Council may adopt its existing Finance Portfolio Committee as its Budget and Steering Committee.

Ugu District Municipality

**Budget Policy** 

### 6.7 Role of the Budget and Treasury Office

- a) To assist the Accounting Officer in tabulating key time frames for the Budget Process.
- b) To provide guidance to the Accounting Officer and Senior Managers during the budget preparation process in accordance with National Treasury MFMA Reforms.
- c) To consolidate departmental Capital and Operating budgets.
- d) To consolidate departmental S71 monthly budget statements, quarterly returns and the Midyear monitoring report and submit to the Finance Portfolio Committee.
- e) To report any unauthorised, irregular, fruitless and wasteful expenditure or any deviations from the approved budget to the Finance Portfolio Committee.
- f) To assist the Accounting Officer in implementing recommendations of the Finance Portfolio Committee.
- g) To manage the administrative operations of the Budget and Treasury Office to ensure full compliance with the MFMA and any issued guidelines or Circulars from National Treasury.

### 6.8 <u>Delegation of roles and responsibilities</u>

- 6.8.1 All delegations by the Mayor to the Accounting Officer, Mayor to the members of the Finance portfolio Committee, the Accounting Officer to the Chief Financial Officer and other Senior Managers, of their roles, duties and responsibilities as per the MFMA:
  - a) Must be in writing,
  - b) Are subject to the limitations as may be imposed by the Act,
  - c) Does not absolve the Mayor, the Accounting Officer or the Senior Officials of the responsibilities concerning the exercise of the delegated power or the performance of the fiduciary duties, and
  - d) Should not be indefinite and must be reviewed annually.

### 7 ANNUAL SCHEDULE OF KEY DEADLINES

- 7.1 The deadline dates for all budget preparation processes shall be as per the approved Process Plan as tabled by the Mayor to Council in August.
- 7.2 Such Process Plan shall indicate the target dates for the draft revision of the Integrated Development Plan and the preparation of the annual budget for the ensuing financial year, which target dates shall follow the prescriptions of the MFMA, for the submission

Ugu District Municipality

Budget Policy

of all the budget-related documentation to the Mayor, Finance Committee, Executive Committee and Council.

- 7.3 Such time schedule shall provide for the deadlines set out in Appendix A, unless the Mayor, after consultation with the Chief Financial Officer, determines otherwise and provided that the requirements of the MFMA shall at all times be adhered to.
- 7.4 The Chief Financial Officer shall be responsible for ensuring that the time schedule is adhered to.

### 8 BUDGET PRINCIPLES

The sequence in which the Annual Budget shall be prepared shall be, first, the capital component and second, the operating component, except where the Chief Financial Officer with the consent of the Mayor decides otherwise. The Municipality's annual budget should:-

- a) Move towards the achievement of goals and objectives of the Municipality within the constraints of the available resources.
- b) Consider the Priorities as identified in the State of the Nation Address, State of the Province Address and the State of the District Address.
- c) Reflect the priorities contained in the Municipality's Integrated Development Plan.
- d) Be credible and fully funded from realistically anticipated revenues.
- e) Consider any resolutions taken by Council or the Executive Committee in the previous Budget Year which have financial implications on the current Medium Term Revenue Expenditure Framework.
- f) The basis of measurement and accounting policies underpinning the Municipality's annual financial statements must be the same as those used in the preparation of the Municipality's annual budget and supporting documentation.
- g) Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.

### 9 **FUNDING OF EXPENDITURE**

An Annual budget must be funded only from:

- a) Realistically anticipated revenues to be collected.
- b) Cash-backed accumulated surpluses from previous years not committed for other purposes;

**Budget Policy** 

- c) Borrowed funds, but only for revenue-generating capital projects; and
- d) Grants and subsidies as per DORA.

### 10 THE CAPITAL BUDGET

- 10.1 The Budget shall be prepared in the prescribed budget format of National Treasury.
- 10.2 The annual capital budget shall be prepared from a zero base, except in so far as capital projects represent a contractual commitment to the Municipality extending over more than one financial year.
- 10.3 The annual capital budget shall only be approved by Council if it is properly balanced (i.e. if the sources of finance have been secured to fund the budget and are equal to the proposed capital expenditure).
- 10.4 Before approving the capital budget, the Council shall consider the impact on the present and future operating budgets in relation to Finance Charges on external loans, Depreciation on fixed assets, Maintenance costs of fixed assets, and any other ordinary operational expenses associated with any item in that capital budget.
- 10.5 The Council shall also consider any impact of operating expenses net of any revenues to be generated from the project i.e. on future service tariffs.
- 10.6 Expenditure of a project shall be included in the Capital Budget if it meets the asset definition in terms of Council's approved Asset Management Policy

### 11 OPERATING REVENUE

- 11.1 The Operating revenue must include:
  - a) Estimates for all municipal revenue sources and;
  - b) All gazetted grants and subsidies, donations and subsidies in kind or emergency relief funding.
- 11.2 The allocation of interest on investments shall be budgeted for in terms of the cash, banking and investment policy.
- 11.3 In preparing the revenue budget, the Municipality shall strive to maintain the aggregate revenues from service charges at not less than 90% of the aggregate revenues net of operating grants.
- 11.4 The proposed increases in tariffs should be affordable, i.e. in line with CPIX, and should take into account the need to address infrastructure backlogs.
- 11.5 Tariff increases must respond to the population growth rate and the Division of Revenue Act.

Ugu District Municipality

**Budget Policy** 

- 11.6 The water and sanitation charges shall be calculated and levied as per the reviewed Water and Sanitation Tariffs Policy for that MTREF.
- 11.7 All tariffs shall be published in a local newspaper, and placed on the Municipal website and at the entrance of Ugu offices at least 30 days before the start of the financial year.
- 11.8 All tariffs must be gazetted in the Government Gazette before the 1st July each year.

### 12 OPERATING EXPENDITURE

- 12.1 The Municipality shall budget in each annual and adjustments budget for the contribution to:
  - a) provision for accrued leave entitlements.
  - b) entitlement of officials as at 30 June of each financial year;
  - c) provision for impairment of debtors in accordance with its Rates and Tariffs Policies;
  - d) provision for the obsolescence and deterioration of stock in accordance with its Supply Chain Management Policy;
  - e) depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate;
- 12.2 The operating budget shall duly reflect the impact of the capital component on:
  - a) Depreciation and impairment charges;
  - b) Repairs and maintenance expenses;
  - c) Interest payable on external loans, and
  - d) Any other operating expenses associated with fixed assets.
  - e) The operating budget must be in the prescribed National Treasury Format.

### 12.3 SALARIES AND ALLOWANCES

The budget for salaries and allowances shall be separately prepared and shall not exceed the parameter (percentage) of the aggregate operating budget component of the annual or adjustments budget, the parameters as may be contained in the budget circular issued by National Treasury from time to time. If the salary budget, exceed the parameter (percentage) of the aggregate operating budget as issued by National Treasury Council will be advised and provided with reasons and remedial action. The remuneration of Councillors and other political office bearers shall be excluded from this limit.

### 12.4 PROVISION FOR MAINTENANCE

Ugu District Municipality

**Budget Policy** 

The Municipality shall adequately provide in each annual and adjustments budget, for the maintenance of its fixed assets in accordance with its Fixed Asset Management and Accounting Policy as well as the routine maintenance plans. A minimum of 8% of the carrying amount of the fixed assets shall be provided for the expenditure on Repairs and Maintenance in the annual budget of the Municipality in accordance with the National Treasury norms.

### 12.5 FINANCE CHARGES, DEPRECIATION AND IMPAIRMENT

- 12.5.1 The Finance Charges payable by the Municipality shall be apportioned between departments or votes on the basis of the proportion at the last balance sheet date of the outstanding loan balances belonging to such department or vote to the aggregate outstanding loan balances. However, should Council decide to raise loans only for financing of fixed assets in a specified service or vote, finance charges shall be charged to or apportioned only between the departments or votes relating to such service.
- 12.5.2 The depreciation expenses shall be apportioned to each department based on the cost of assets allocated to that department. The depreciation method used shall be in terms of the Fixed Assets Management and Accounting Policies.

### 13 CONSULTATION ON TABLED DRAFT BUDGETS

The Municipality shall, after the annual draft budget is tabled in Council, consider the views of the local community, the National and Provincial Treasuries, organs of state and local municipalities, as required by Section 23 of the MFMA, and shall comply with all other requirements of that section. For the purpose of consultation, the draft budget will be made available to the community, through the community libraries, the municipal offices and the municipal website soon after tabling in Council.

### 14 APPROVAL OF THE ANNUAL BUDGET

The Council shall approve the budget before the start of the financial year, in accordance the provisions of Section 24 of the MFMA, failing which, the Municipality shall be subject to the provisions of Section 25 of the MFMA.

### 15 **PUBLICATION OF THE BUDGETS**

In accordance with Section 22 of the MFMA, the Municipal Manager shall ensure that immediately after the annual budget is tabled in the Council:

Ugu District Municipality

**Budget Policy** 

- a) The budget is made public in accordance with the provisions of Section 17 (3) of the Local Government Municipal Systems Act.
- b) The budget is submitted to the National Treasury and Provincial Treasury in printed and electronic formats;
- c) The budget is submitted to any prescribed organs of state and to other municipalities affected by it.

### 16 MONTHLY BUDGET REPORTS

The Chief Financial Officer shall compile monthly budget reports, with recommendations, comparing actual results with budgeted projections, and the heads of departments shall furnish the Chief Financial Officer with all explanations required for deviations from the budget.

The Chief Financial Officer shall submit these monthly reports to the Mayor, Finance Committee and Executive Committee, and all other prescribed parties, in accordance with the prescriptions of the Municipal Finance Management Act.

### 17 RELATED POLICIES

This Policy must be read in conjunction with the following budget-related policies of the Municipality:-

- 17.1.1 Indigent Support Policy
- 17.1.2 Asset Management Policy
- 17.1.3 Water Services Policy (incorporating the Tariff Policy)
- 17.1.4 Cash, Banking and Investments Policy
- 17.1.5 Supply Chain Management Policy
- 17.1.6 Credit Control and Debt Collection Policy
- 17.1.7 Funding and Reserves Policy
- 17.1.8 Virement Policy
- 17.1.9 Basic Services Policy

### 18 REVIEW OF THE POLICY

This Policy will be reviewed annually by the Budget Steering Committee prior to the commencement of the budget process to ensure compliance with any changes in

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**Budget Policy** 

legislation or any 'best practice' guidelines and MFMA Circulars as may be issued by National Treasury from time to time.

### 19 COMPLIANCE AND ENFORCEMENT

- a. Violation of or non-compliance with this Policy may give a just cause of disciplinary steps to be taken.
- b. It will be the responsibility of Accounting Officer to enforce compliance with this Policy.

### 20 **EFFECTIVE DATE**

This Policy shall come to effect upon approval by Council.

### 21 POLICY ADOPTION

This Policy has been considered and approved by the COUNCIL OF UGU DISTRICT

MUNICIPALITY as follows:

Resolution No:

Approval Date:

**ANNEXURE: LEGAL REQUIREMENTS** 

**MUNICIPAL FINANCE MANAGEMENT ACT** 

Ugu District Municipality

**Budget Policy** 

### Section 15 Appropriation of funds for expenditure

Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each budget vote.

### Section 16 Annual budgets

The Council of the municipality must approve the annual budget before the start of the financial year to which it relates.

The Mayor must table the annual budget at least ninety days before the start of such financial year.

The capital budget may extend over three years, provided that it is separated into annual appropriations for that period.

### Section 17 Contents of annual budgets and supporting documents

The budget must be in the prescribed format, and must be divided into a capital and an operating budget.

The budget must reflect the realistically expected revenues by major source for the budget year concerned.

The expenses reflected in the budget must be divided into votes.

The budget must also contain the foregoing information for the two financial years following the financial year to which the budget relates, as well as the actual revenues and expenses for the year before the current year, and the estimated revenues and expenses for the current year. The budget must be accompanied by all the following documents:

- draft resolutions approving the budget and levying property rates, other taxes and tariffs for the financial year concerned;
- draft resolutions (where applicable) amending the IDP and the budget-related policies;

### Ugu District Municipality

**Budget Policy** 

- measurable performance objectives for each budget vote, taking into account the municipality's IDP;
- the projected cash flows for the financial year by revenue sources and expenditure votes;
- any proposed amendments to the IDP;
- any proposed amendments to the budget-related policies;
- the cost to the municipality of the salaries, allowances and other benefits of its political office bearers and other councillors, the municipal manager, the chief financial officer, and other senior managers;
- particulars of any proposed allocations or grants to other municipalities, municipal entities, external mechanisms assisting the municipality in service delivery, other organs of state, and organisations such as NGOs, welfare institutions and so on;
- particulars of the municipality's investments; and
- various information in regard to municipal entities under the shared or sole control of the municipality.

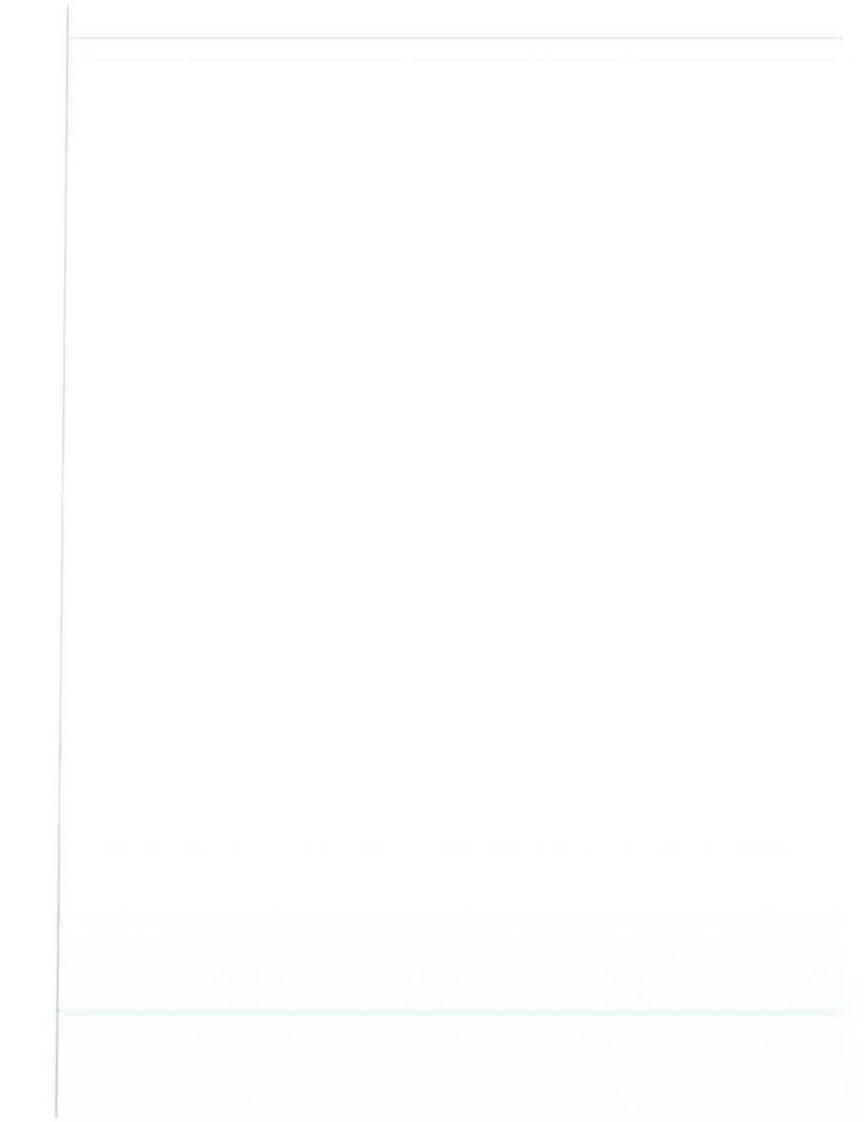
### Section 18 Funding of expenditures

The budget may be financed only from:

- realistically expected revenues, based on current and previous collection levels;
- cash-backed funds available from previous surpluses where such funds are not required for other purposes; and
- borrowed funds in respect of the capital budget only.

### Section 19 Capital projects

A municipality may spend money on a capital project only if the money for the project (excluding the cost of any required feasibility studies) has been appropriated in the capital budget.



Ugu District Municipality

**Budget Policy** 

The total cost of the project must also be approved by the Council.

The envisaged sources of funding for the capital budget must be properly considered, and the Council must be satisfied that this funding is available and has not been committed for other purposes.

Before approving a capital project, the Council must consider the projected cost of the project over all the ensuing financial years until the project becomes operational, as well as the future operational costs and any revenues which may arise in respect of such project, including the likely future impact on property rates and service tariffs.

### Section 20 Matters to be prescribed

The Minister of Finance must prescribe the form of the annual budget, and may further prescribe a variety of other matters, including the inflation projections which the municipality must use in compiling its budget.

The Minister may also prescribe uniform norms and standards in regard to the setting of tariffs where a municipality entity or other external mechanisms is used to perform a municipal service; and may also take appropriate steps to ensure that a municipality does not, in exceeding its fiscal powers, materially and unreasonably prejudice national economic policies (particularly on inflation, administered pricing and equity), economic activities across municipal boundaries, and the national mobility of goods, services, capital or labour.

### Section 21 Budget preparation process

The Mayor of the municipality must:

- Co-ordinate the processes for preparing the annual budget, and for reviewing the municipality's IDP and budget-related policies to ensure that the budget, the IDP, and the policies are mutually consistent and credible.
- At least ten months before the start of the ensuing financial year, table in the Council the time schedule with key deadlines for the preparation, tabling and approval of the following year's annual budget, the review of the IDP and budget-related policies, and the consultative processes required in the approval of the budget.

Ugu District Municipality

**Budget Policy** 

When preparing the annual budget, take into account the municipality's IDP, the national budget, provincial budget, the National Government's fiscal and macroeconomic policies, and the annual Division of Revenue Act.

- Take all reasonable steps to ensure that the municipality revises its IDP in line with realistic revenue and expenditure projections for future years.
- Consult the district municipality (if it is a local municipality) and all other local municipalities in the district, and all other local municipalities in the district if it is a district municipality.
- Consult the National Treasury when requested, the Provincial Treasury, and such other provincial and national organs of state as may be prescribed.
- Provide, on request, any budget-related information to the National Treasury, other national and provincial organs of state, and any other municipality affected by the budget.

### Section 22 Publication of annual budgets

Immediately after the annual budget has been tabled, the Municipal Manager must make this budget and other budget-related documentation public, and must invite the local community to submit representations in regard to such budget.

The Accounting Officer must also immediately submit the tabled budget in both printed and electronic formats to the National Treasury, the Provincial Treasury, and in either format to prescribed national and provincial organs of state and other municipalities affected by the budget.

### Section 23 Consultations on tabled budgets

After the budget has been tabled, the Council of the municipality must consider the views of the local community, the National Treasury, the Provincial Treasury, and any provincial or national organs of state or municipalities which have made submissions on the budget.

Ugu District Municipality

**Budget Policy** 

After considering these views, the Council must give the Mayor the opportunity to respond to the submissions received, and – if necessary – revise the budget and table the relevant amendments for consideration by the Council.

The National Treasury may issue guidelines on the manner in which the Council must process the annual budget, including guidelines on the formation of a committee of the Council to consider the budget and hold public hearings. Such guidelines shall be binding only if they are adopted by the Council.

### Section 24 Approval of annual budgets

The Council must consider approval of the budget at least thirty days before the start of the financial year to which such budget relates.

The budget must be approved before the start of such financial year, and the resolutions and performance objectives referred to in Section 17 must simultaneously be adopted.

### Section 25 Failure to approve budget before start of budget year

This Section sets out the process which must be followed if the budget is not approved in the normal course of events. Briefly the Council must reconsider and vote on the budget, or an amended version of the budget, every seven days until a budget is approved. The Mayor must immediately inform the MEC for Local Government if the budget is not adopted by the start of the budget year, and may request a provincial intervention.

### Section 26 Consequences of failure to approve budget before start of budget year

The provincial executive must intervene in any municipality which has not approved its annual budget by the start of the relevant financial year. Such intervention must entail the taking of any appropriate steps to ensure a budget is approved, including dissolving the Council and appointing an administrator until a new Council can be elected, and approving a temporary budget until such new Council can adopt a permanent budget for the municipality. The Section also imposes restrictions on what may be spent in terms of such temporary budget.

### Section 27 Non-compliance with provisions of this chapter

This Section sets out the duties of the Mayor to report any impending non-compliance and the general consequences of non-compliance with the requirements of the various foregoing prescriptions.

Ugu District Municipality

**Budget Policy** 

### Section 28 Municipal adjustments budgets

A municipality may revise its annual budget by means of an adjustments budget.

However, a municipality must promptly adjust its budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.

A municipality may appropriate additional revenues which have become available but only to revise or accelerate spending programmes already budgeted for.

A municipality may in such adjustments budget, and within the prescribed framework, authorise unforeseen and unavoidable expenses on the recommendation of the Mayor.

A municipality may authorise the utilisation of projected savings on any vote towards spending under another vote.

Municipalities may also authorise the spending of funds unspent at the end of the previous financial year, where such under-spending could not reasonably have been foreseen at the time the annual budget was approved by the Council.

Only the Mayor of the municipality may table an adjustments budget. Such budget may be tabled whenever necessary, but limitations on the timing and frequency of such tabling may be prescribed.

An adjustments budget must contain all of the following:

- an explanation of how the adjustments affect the approved annual budget;
- appropriate motivations for material adjustments; and
- an explanation of the impact of any increased spending on the current and future annual budgets.

Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.

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Budget Policy

### Section 29 Unforeseen and unavoidable expenditure

In regard to unforeseen and unavoidable expenses, the following apply:

- the Mayor may authorise such expenses in an emergency or other exceptional circumstances;
- the municipality may not exceed a prescribed percentage of the approved annual budget in respect of such unforeseen and unavoidable expenses;
- these expenses must be reported by the Mayor to the next Council meeting;
- the expenses must be appropriated in an adjustments budget; and
- the adjustments budget must be passed within sixty days after the expenses were incurred.

### Section 30 Unspent funds

The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for the expenses referred to above in Section 16.

### Section 31 Shifting of funds between multi-year appropriations

If the funds for a capital project have been appropriated for more than one financial year (see Section 16) these expenses may exceed the appropriation for any one financial year, provided:

- the increase is not more than 20% of that financial year's allocation;
- the increase is funded in the next financial year's appropriations;
- the Municipal Manager certifies that actual revenues are expected to exceed budgeted revenues, and that enough funds will be available to finance such increased appropriation without incurring further borrowing beyond the annual budget limit;
- the Mayor gives prior written approval for such increased appropriation; and
- all the above documentation is provided to the Auditor-General.

Section 32 Unauthorised, irregular or fruitless and wasteful expenditure

Unauthorised expenses may be authorised in an adjustments budget.

Ugu District Municipality

**Budget Policy** 

### Section 33 Contracts having future budgetary implications

Contracts extending beyond one financial year may be entered into by a municipality, but if such contract extends beyond the three years covered in the annual budget, the municipality may enter into such contract only if:

- The Municipal Manager, at least sixty days before the Council meeting at which the contract is to be approved, has made the contract public, with an information statement summarising the municipality's obligations, and inviting the local community and other interested parties to submit comments or make representations.
- The Municipal Manager solicits the views and recommendations of the National
  Treasury and Provincial Treasury in respect to such contract, as well as those of the
  National Department of Provincial and Local Government, and any national department
  concerned with water, sanitation or electricity, if the contract relates to any of these
  services.
- The Council has taken into account the projected financial obligations in regard to such contract, the impact on tariffs, and the views and comments received from all the foregoing parties.
- The Council adopts a resolution determining that the municipality will secure a significant capital investment or derive a significant financial or economic benefit from the contract, and approves the entire contract exactly as it is to be executed.

A contract for purposes of this Section shall exclude any contract relating to the incurring of long-term debt by the municipality, employment contracts, contracts for categories of goods as may be prescribed, or contracts where the value of the contract is less than a prescribed value or a prescribed percentage of the annual budget.

### Section 42 Price increases of bulk resources for provision of municipal services

National and provincial organs of state which supply water, electricity or any other bulk resources to municipalities or municipal entities for the provision of municipal services may increase the price of such resources only after doing all the following:

### Ugu District Municipality

**Budget Policy** 

- The proposed increase must be submitted to the organ's executive authority and (where legislation so requires) to any regulatory agency for approval.
- At least forty days prior to the above submission the National Treasury and organised local government must be invited to submit written comments on the proposed increase.
- The executive authority, after taking into account the comments received, must table
  the price increase in Parliament or the provincial legislature, as the case may be, with
  a full motivation and certain other prescribed explanatory documentation.

Unless the Minister of Finance otherwise directs, a price increase must be tabled on or before 15 March to take effect from 1 July of the same year. If it is tabled after 15 March it may only take effect from 1 July of the following year.

### Section 43 Applicability of tax and tariff capping on municipalities

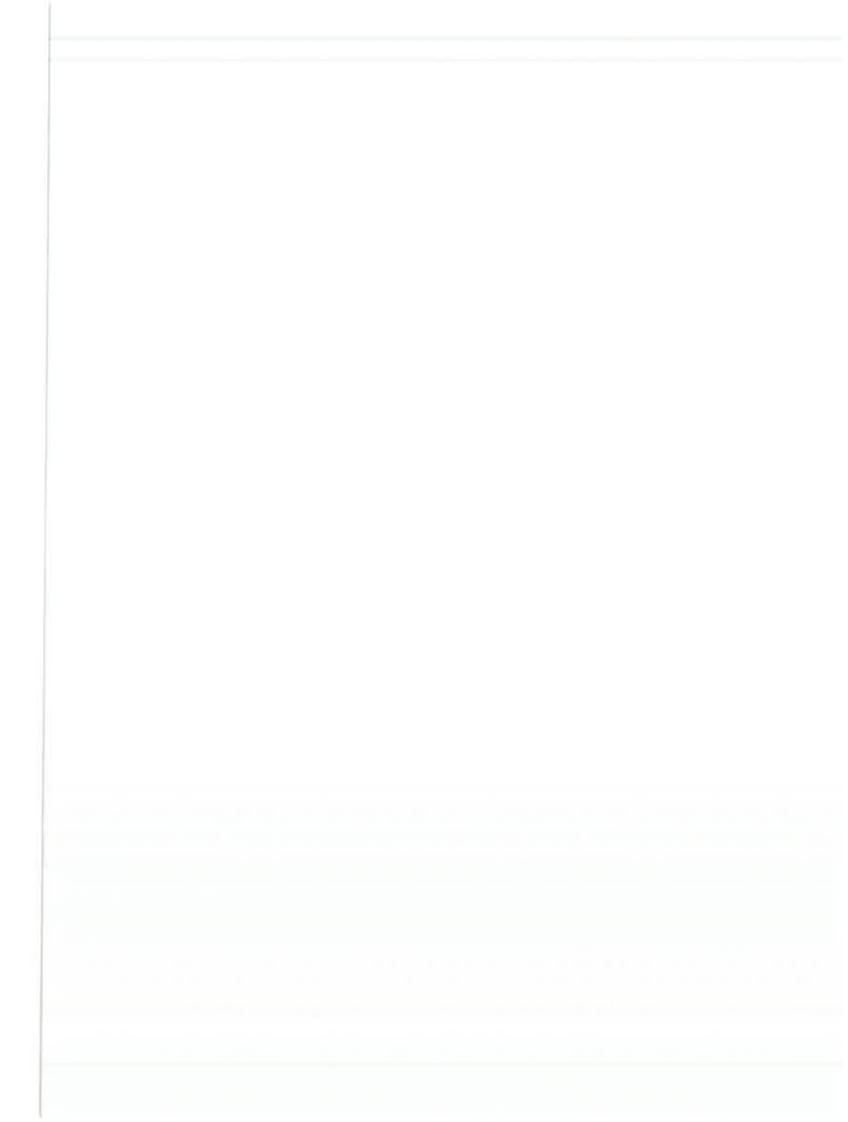
If a national or provincial organ of state is legislatively empowered to determine the upper limits of any municipal tax or tariff, such determination takes effect on the date specified in the determination, but provided that, unless the Minister of Finance otherwise directs:

- A determination promulgated on or before 15 March shall not take effect before 1 July of the same year.
- A determination promulgated after 15 March shall not take effect before 1 July of the following year.
- A determination shall not be allowed to impair a municipality's ability to meet any annual
  or periodic escalations in the payments it must make in respect of any contract legally
  entered into by a municipality.

### Section 53 Budget processes and related matters

The Mayor of the municipality must:

 Provide general political guidance over the annual budget process and the priorities that guide the preparation of each budget.



### Ugu District Municipality

**Budget Policy** 

- Co-ordinate the annual revision of the IDP, as well as the preparation of the annual budget, and determine how the IDP is to be taken into account or is to be revised for purposes of such budget.
- Take all reasonable steps to ensure that the Council approves the annual budget before the start of the financial year to which it relates, and that the municipality's service delivery and budget implementation plan is approved within twenty-eight days after the approval of the budget.
- Ensure that the annual performance agreements for the Municipal Manager and the senior managers of the municipality are linked to measurable performance objectives which are approved with the budget and the service delivery and budget implementation plan.

The Mayor must promptly report to the Council and the MEC for Local Government any delay in tabling the annual budget, approving the service delivery and budget implementation plan or signing the annual performance agreements.

The Mayor must further ensure that the service delivery targets and quarterly performance indicators, and the monthly projections of revenues and expenses in the service delivery and budget implementation plan, are made public not later than fourteen days after these matters have been approved; and that the performance agreements of the Municipal Manager and other senior officials are similarly made public not later than fourteen days after their approval.

### Section 68 Budget preparation

The Municipal Manager must assist the Mayor in performing the assigned budgetary functions and must provide the Mayor with administrative support, operational resources and the information necessary to perform these functions.

### Section 69 Budget implementation

The Municipal Manager is responsible for implementing the budget, and must take reasonable steps to ensure that:

- funds are spent in accordance with the budget;
- expenses are reduced if expected revenues are less than projected; and

### Ugu District Municipality

**Budget Policy** 

revenues and expenses are properly monitored.

The Municipal Manager must prepare any adjustments budget when such budget is necessary and submit it to the Mayor for consideration and tabling in Council.

The Municipal Manager must submit a draft service delivery and budget implementation plan to the Mayor fourteen days after the annual budget has been approved, and must also within the same period submit drafts of the annual performance agreements to the Mayor.

### Section 70 Impending shortfalls, overspending and overdrafts

The Municipal Manager must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.

### Section 71 Monthly budget statements

The Municipal Manager must, not later than ten working days after the end of each calendar month, submit to the Mayor and Provincial Treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.

This report must reflect the following:

- actual revenues per source, compared with budgeted revenues;
- actual expenses per vote, compared with budgeted expenses;
- actual capital expenditure per vote, compared with budgeted expenses;
- actual borrowings, compared with the borrowings envisaged to fund the capital budget;
- the amount of allocations received, compared with the budgeted amount;
- actual expenses against allocations, but excluding expenses in respect of the equitable share;
- explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in the service delivery and budget implementation plan;
- the remedial or corrective steps to be taken to ensure that the relevant projections remain within the approved or revised budget; and

### Ugu District Municipality

**Budget Policy** 

projections of the revenues and expenses for the remainder of the financial year, together with an indication of how and where the original projections have been revised.

The report to the National Treasury must be both in electronic format and in a signed written document.

### Section 54 Budgetary control and early identification of financial problems

On receipt of the report from the Municipal Manager, the Mayor must:

- consider the report;
- check whether the budget has been implemented in accordance with the service delivery and budget implementation plan;
- issue appropriate instructions to the Municipal Manager to ensure that the budget is implemented in accordance with this plan, and that the spending of funds and the collection of revenues proceed in accordance with the approved budget;
- identify any financial problems facing the municipality, as well as any emerging or impending financial problems; and
- submit to the Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality.

If the municipality faces any serious financial problems, the Mayor must:

- promptly respond to and initiate the remedial or corrective steps proposed by the
   Municipal Manager, and
- alert the MEC for Local Government and the Council of the municipality to the problems concerned.

The Mayor may revise the details of the service delivery and budget implementation plan, but any revisions to the service delivery targets and quarterly performance indicators must be approved by the Council, and be supported by an adjustments budget. Any changes made to the projections of revenues and expenses as set out in the plan must promptly be made public.

### Section 55 Report to provincial executive if conditions for provincial intervention exist

If the Council has not approved its annual budget by the first day of the financial year to which it relates, or if the municipality encounters serious financial problems, the Mayor must

Ugu District Municipality

**Budget Policy** 

immediately report this matter to the MEC for Local Government and may recommend a provincial intervention.

### Section 72 Mid-year budget and performance assessment

The Municipal Manager must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan, and the past financial year's annual report and the progress made in resolving problems identified in such report.

The Municipal Manager must then submit a report on such assessment to the Mayor, the National Treasury and the Provincial Treasury.

The Municipal Manager may in such report make recommendations for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget implementation plan.

In terms of Section 54(1)(f) the Mayor must promptly submit this assessment report to the Council of the municipality.

### Section 73 Reports on failure to adopt or implement budget-related and other policies

The Municipal Manager must inform the Provincial Treasury, in writing, of any failure by the Council to adopt or implement any budget-related policy or a supply chain management policy, and of any non-compliance by an office bearer or political structure with such policy.

### Section 75 Information to be placed on websites of municipalities

The Municipal Manager must place on the municipality's official website (inter alia) the following:

- the annual and adjustments budgets and all budget-related documents;
- all budget-related policies;
- the annual report;
- all performance agreements;
- all service delivery agreements;

### Ugu District Municipality

**Budget Policy** 

- all long-term borrowing contracts;
- all quarterly reports submitted to the Council on the implementation of the budget and the financial state of affairs of the municipality.

### Section 80 Establishment (of municipal budget and treasury office)

Every municipality must have a budget and treasury office comprising a Chief Financial Officer supported by appointed officials and contracted staff.

### Section 81 Role of chief financial officer

The Chief Financial Officer is administratively in charge of the budget and treasury office and must, inter alia,

- assist the Municipal Manager in preparing and implementing the budget;
- perform such budgeting, financial reporting and financial management and review duties as are delegated by the Municipal Manager;
- account to the Municipal Manager for the performance of all the foregoing responsibilities.

### Section 83 Competency levels of professional financial officials

The Municipal Manager, senior managers, the Chief Financial Officer and the other financial officials in a municipality must all meet prescribed financial management competency levels.

### SUMMARISED TIMETABLE

# NOTE: DATES IN BRACKETS ARE PUTATIVE

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ately after 31 Make public draft budget for coming year and invite submissions from community, provincial treasury and others  DATE  ACTION BY MUNICIPALITY  Respond to submissions and revise draft budget for coming year and attendant resolutions	31 March	Table municipality's draft budget for coming year	- Cashing San to Hamile year to Hamile painty
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31 May  Respond to submissions and revise draft budget for coming year  Consider approval of budget for coming year and attendant resolutions	Park A Park	Ourers	
31 May Respond to submissions and revise draft budget for coming year  Consider approval of budget for coming year and attendant resolutions	FINAL DATE	ACTION BY MUNICIPALITY	ACTION BY MUNICIPAL ENTITY
Consider approval of budget for coming year and attendant resolutions	Before 31 May	Respond to submissions and revise draft budget for coming year	
	31 May	coming year	Approve revised budget for coming year and make budget public

30 June	Budget for coming year and attendant resolutions must be	
	approved by 30 June. Approved budget of entity must be tabled.	
Early June to early July:	Submit budget to national treasury and provincial treasury	
inimediately after budget approved		
Early June to early July:	Place on website annual budgets and all budget-related	
after	documents	
approval dates		
Mid June to mid July: 14	Finalise draft service delivery and budget implementation	
days after budget	plan and draft performance agreements	
approved		
Late June to late July:	Approve service delivery and budget implementation plan	
28 days after budget		
approved	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
Late June to late July:	Conclude performance agreements	
28 days after budget		
approved	3	
Mid July to mid August:	Mid July to mid August: Make public projections of revenues and expenses for	P1
14 days after service	ന	38
delivery and budget	each quarter, and performance agreements	3
implementation plan		
approved		

## DETAILED BUDGET TIMETABLE

Section of	of Date by which	Action required	Responsible	Responsible   Practical considerations
Municipal Finance	funicipal Finance action must be	-	party	
Management Act completed	completed			
No. 56 of 2003				

Ugu District Municipality

Draft Budget Policy

council meetings or must indicate council meetings must be		P139	g may have to be	son or structure in the solution be budget must be sense for the council of der this budget at the siders he municipality's ts budget.
I'me schedule must either fit in with already scheduled council meetings or must indicate when special council meetings must be scheduled.			Special council meeting scheduled.	<del> </del>
Mayor		Accounting officer	Mayor	Board of directors of entity
hayor must at least 10 months before start of budget year table in council time schedule outlining key deadlines for a preparation, tabling and approval of annual budget - annual review of IDP - annual review of budget-related policies - tabling and adoption of any amendments to IDP and budget-related policies - any consultative processes forming part of foregoing	Accounting officer of municipal entity must assess entity's budgetary and financial performance for first six months of financial year, and submit assessment report to board of directors and parent municipality.	Accounting officer of municipality must assess budgetary and financial performance of municipality for first six months of financial year, make recommendations on whether adjustments budget necessary, and recommend revised projections for revenues and expenses. This assessment must be submitted to the mayor, national treasury and the provincial treasury (presumably immediately).	Mayor must submit accounting officer's report to council.	Board of directors of municipal entity must submit to parent municipality proposed budget for entity for ensuing financial year.
1 August	20 January	25 January	31 January	31 January or earlier if so requested by parent municipality
Z (( ) ( ) ( )	Section 88	72(1), (2) and (3)	54(1)(f)	87

Draft Budget Policy

Ugu District Municipality

		P140	
It is not clear what person or structure in the parent municipality must perform this action, but the council seems the logical party. It would also	make sense for the council to consider this budget by 31 January.  Evidently such an adjustments budget may be prepared at any stage. It would make good sense, however, for the parent municipality to insist that the entity's revised budget be prepared and submitted to the mayor at the same time that or before the entity's proposed budget for the new financial year is considered.	Again the potential problem of different parent municipalities having different views will have to be resolved by (presumably) the mayors considered.  Adjustments budgets may be prepared by the accounting officer, and tabled in council by the Mayor "when necessary". They must be so prepared and tabled (within prescribed limits as to timing and frequency) whenever material adjustments to expenses or revenues are required, and not only when "serious financial problems" are looming. In general, adjustments budgets should preferably be tabled by or as	soon as possible after 31 January, and certainly not later than 31 March when the draft annual budget for the next year is first tabled.
	Board of directors and mayor of parent municipality	Mayor	
Parent municipality must consider proposed budget, and make any necessary recommendations.	Board of directors of entity may, with approval of mayor of parent municipality, revise budget of entity for certain prescribed reasons. Adjustments budget once approved by board of directors of entity must be tabled by mayor at next meeting of council of parent municipality. Adjustments budget must be made public.	If municipality faces "serious financial problems" mayor must "promptly" respond to and initiate remedial steps proposed by accounting officer, including steps to reduce expenses and tabling of adjustments budget. Mayor must also consider revisions to service delivery and budget implementation plan. (Note that only council may approve changes to service delivery targets and KPIs – these changes must therefore be tabled with	the adjustments budget).
(31 January to mid-March)	(Tabled in council by 31 January)	(Between 31 January and 31 March)	
87	87	54(1) and (2)	

Draft Budget Policy Ugu District Municipality

proval as part nnual budget. must be by or January, but See also 54(1)		scheduled			
Presumably the accounting officer must make these revisions for the mayor's approval as part of the process of adjusting the annual budget. The deadline for these revisions must be by or as soon as possible after 31 January, but certainly not later than 31 March. See also 54(1) and (2).		os eq	1		
Presumably the accounting office these revisions for the mayor's ap of the process of adjusting the a The deadline for these revisions as soon as possible after 31 certainly not later than 31 March. (and (2).		) must			
bly the arisions for occess of alline for the as poss not later the oct the as posses of the contract of the c		meeting ately.			
Presuma these rev of the pr The dead as soon certainly and (2).		Council me appropriately.	1		ı
Mayor	Board of directors of entity	Mayor	Mayor	Accounting officer	Mayor and council
<u> </u>		<del> </del>		-	-
ervice del are "pron ant s is evid	must con y submit rev	least 90 d	nust table originally oudget (as case may annual budget of	dget table Section 1 to su udget, and and electr sither form rgans of a	(1) to residential but (2) to residential but (2) to residential but (3) to residential but (4)
Mayor must ensure that revisions to service delivery and budget implementation plan are "promptly" made public. (Note that no concomitant revision of performance agreements is evidently envisaged).	essar	aft) annual budget of neeting at least 90 days r.	Mayor of parent municipality must table originally proposed or proposed revised budget (as case may be) of entity when (draft) annual budget of municipality first tabled.	Immediately after (draft) annual budget tabled in council, accounting officer must (1) make public budget and documents referred to in Section 17(3), and invite local community to submit representations in connexion with budget, and (2) submit annual budget in both printed and electronic formats to provincial treasury, and in either format to prescribed national and provincial organs of state and to other municipalities affected by the budget.	Council must give mayor opportunity (1) to respond to submissions received on (draft) annual budget and attendant documentation and (2) to revise budget, if necessary, and table amendments for
re that rev lementation te that no rmance	Board of directors of er recommendations, and if neo budget to parent municipality.	table (draft) council meeti budget year.	municipal osed revis /hen (dræ abled.	after (draft) a unting officer coursents referenced course in connexicular budget in boxincial treasurutional and prunicipalities s	mayor of sceived o ocumenta
Mayor must ensure that re and budget implementa made public. (Note that revision of performance envisaged).	Board of directors of recommendations, and if budget to parent municipa	Mayor must table (dra municipality at council m before start of budget year	Mayor of parent municipe proposed or proposed revibe) of entity when (dimunicipality first tabled.	Immediately after (draft) council, accounting office budget and documents ref and invite local crepresentations in connex submit annual budget in by formats to provincial treast prescribed national and p and to other municipalities	Council must give mayor of submissions received and attendant document budget, if necessary, an
Mayor must and budge made public revision of envisaged).	Board recomm budget t	Mayor municipa before st	Mayor c propose be) of municip⊱	Immediately acconding acconding acconding and dand invite representation submit annua formats to proprescribed na and to other n	Council to submand and atterpolation
(Between 31 January and 31 March)	100 days before start of financial year (approximately mid March)	٠.	٠.	Immediately after 31 March or earlier date if annual budget tabled before 31 March	31 May
(Between January a March)	100 days befor start of financia year (approximately mid March)	31 March	31 March	Immediately after 31 Ma or earlier da annual buc tabled before March	Before 31 May
				1 22(b)	
54(3)	87	16(2)	87	22(a) and 22(b)	23(2)

P141

Draft Budget Policy Ugu District Municipality

		be per per per per per per per per per pe	42 p of of		
Aithough council has until 30 June to approve budget, best practice will be to approve budget not later than 31 May.		No time limit is specified for this action, and neither is the format in which the budget is to be submitted specified.  Common sense dictates that the submission should be at least in electronic format and that it should be made as soon as possible after the approval date.	As province will intervene if budget not approved by 30 June, mayor, councillors and accounting officer must co-operate to ensure obstacles to approval timeously removed.		
	of ors of ipal			unting	
Council	Board directors municipal entity	Accounting officer	Council	Accounting officer	Mayor
Council must consider approval of annual budget, together with resolutions imposing rates and levies, setting tariffs, approving measurable performance objectives for revenue from each source and for each vote, approving any changes to IDP, and approving any changes to budget-related policies.	Board of directors of municipal entity must approve budget for coming year, having taken into account recommendations of council of parent municipality, and must make budget public.	Accounting officer must submit approved annual budget to national treasury and provincial treasury.	If council fails to approve annual budget at meeting scheduled in terms of Section 24, must reconsider budget within 7 days of date of such meeting. If necessary, process must be repeated until budget approved by 30 June.	Accounting officer must submit to mayor draft service delivery and budget implementation plan, and drafts of annual performance agreements for municipal manager and all senior managers.	Service delivery and budget implementation plan must be approved by mayor, including projections of revenues and expenses for each month, and service delivery targets and performance indicators for each quarter. (Note that though the mayor approves these targets and KPIs, only the council
31 May	31 May	(Immediate after approval date)	Within 7 days of date of council meeting which failed to approve annual budget	14 days after approval of annual budget (mid June to mid July)	Within 28 days after date annual budget approved (late June to late July)
24(1) and (2)	87(4)	24(3)	25(1) and (2)	69(3)(a) and (b)	53(1)(c)(ii)

Draft Budget Policy

Ugu District Municipality

0					
		may change them and then only following the			
		approval of an adjustments budget. See Section			
		54(1)(c)).			
53(1)(c)(iii)(aa)	& Within 28 days	Mayor must take all reasonable steps to ensure that	Mayor	No date is specified for the completion of this	rs.
(qq)	after date	annual performance agreements for municipal		requirement, but the logical inference is that the	m
	annual budget	managers and all senior managers are linked to		date should not be much later than the date on	_
	approved (late	measurable performance objectives approved with		which the service delivery and budget	<u>_</u>
	June to late	the budget and to the service delivery and budget		implementation plan must be approved. See	(1)
	July)	implementation plan, and are concluded in		Section 53(3)(b).	
		accordance with Section 57(2) of the Municipal			
		Systems Act.			
16(1)	30 June	Annual budget must be approved by council	Council	τ	
53(3)(a) and (b)	14 days after	Projections of revenues and expenses for each	Mayor	Although this is not specified as a requirement,	
	approval of	month and service delivery targets for each quarter		logic dictates that copies of the service delivery	>
	service delivery	service delivery (as set out in approved service delivery and budget		and budget implementation plan should also be	m
	and budget			submitted to council and the MEC.	
	implementation	of municipal manager and senior manager must be			
-	plan (mid July	made public, and copies of performance			F
	to mid August,	to mid August, agreements must be submitted to council and MEC			21
	depending on	for local government.			43
	date plan				3
9	approved)				

# **UGU DISTRICT MUNICIPALITY**

"The Municipality"



# CASH, BANKING AND INVESTMENT MANAGEMENT POLICY

CONTENTS

1. Definitions 3

Ugu District Municipality

2. Objective of the Policy	5
3. Banking Arrangements	5
4. Cash Management	6
5. Cash Flow Estimates	7
6. Investment Ethics	7
7. Investment Principles	8
8. Investment Procedure	9
9. Delegation of Authority	10
10. Investment issue pertaining to Municipal Council Approval	11
11. Municipal Entities	12
12. Policy Review	12
13. Internal Control Procedures	12
14. Reporting and Monitoring Procedures	13
15. Permitted Investments	13
16. Existing Investments	14
17. Investment Diversification	14
18. Performance Evaluation	14
19. Use of Independent Investment Managers	14
20. Unallocated Receipts	14
21. Payment of Creditors	14
22. Bank and Cash in terms of the MFMA	15
23. Management of stock	15
24. Short and Long-term Debt	15
25. Compliance and Enforcement	16
26. Effective Date	16
27. Policy Adoption	16



Ugu District Municipality

Cash, Banking and Investment Management Policy

# 1. **DEFINITIONS**

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act, has the same meaning as in that Act.

"Accounting Officer" means the Municipal Manager of Ugu District Municipality.

"Act" means the Local Government: Municipal Finance Management Act No. 56 of 2003, the Local Government: Municipal Systems Act No. 32 of 2000.

"Accounting Principles" mean stipulated guidelines to be followed.

"Acquisition" means acquiring goods or services through procurement policies.

"Agents" mean professional bodies appointed to execute a specific task on behalf of the Ugu District Municipality.

"Accounts" mean statement of moneys received.

"Assignee" means a person with a delegated authority.

"Bank" means an institution recognised by the Registrar of Banks.

"Bank Account" is the recognised statement of financial holdings on behalf of the municipality.

"Cash" means money, such as bank notes and coin, or cash equivalents.

"Chief Financial Officer" means the Chief Financial Officer of Ugu District Municipality.

"Constitution of the Republic of South Africa, Act No. 108 of 1996" means the Supreme Law of the Republic of South Africa.

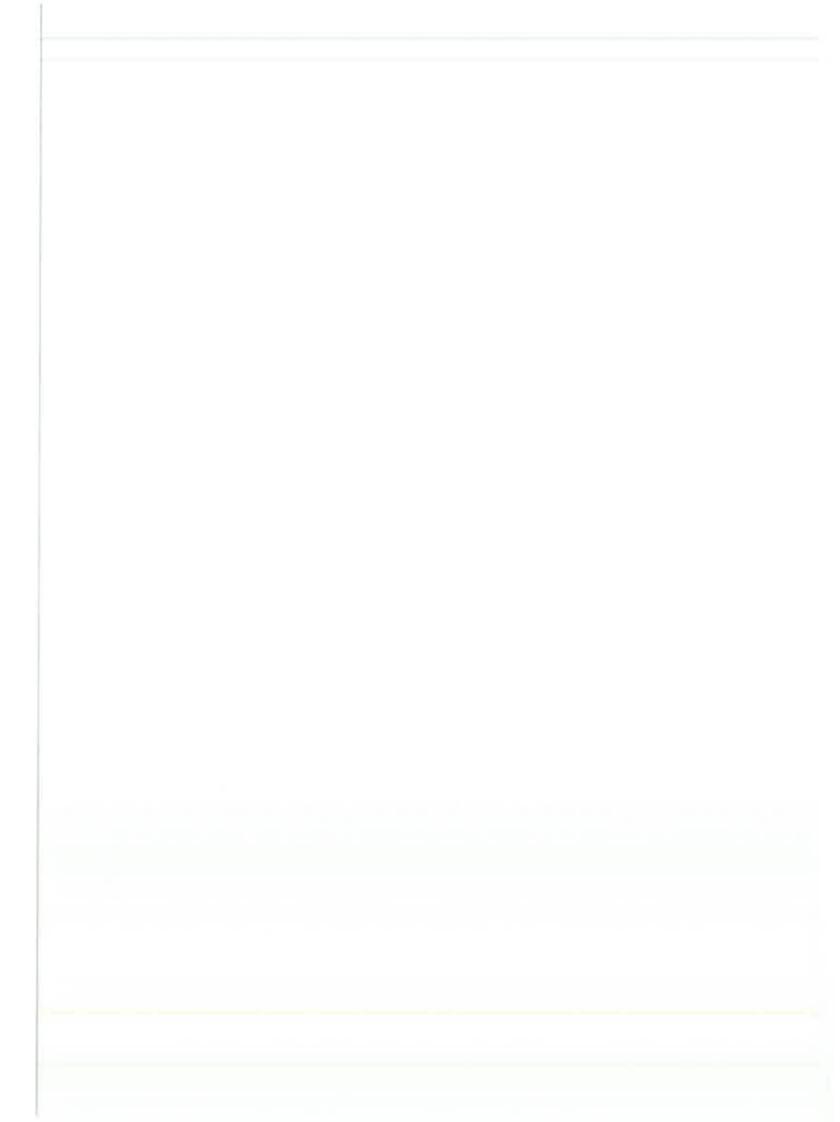
"Cash Management" means efficient and effective management of funds.

"Delegate" means an official/person delegated to perform tasks on behalf of another person.

"Delegated Authority" means any person/persons/committee delegated with the authority to act for on behalf of Ugu District Municipality.

"Diversification of Investments" means investing in more, or more than one type of financial instrument.

"Investment Ethics" mean ethical framework within which investments must take place.



"Liquidity" means the ease with which financial instruments can be converted to cash or cash equivalents.

"Municipal Entity" means the developmental arm of the municipality established in terms of the Local Government: Municipal Finance Management Act No. 56 of 2003, in particular.

"Municipality" means the Ugu District Municipality.

"Ownership" means that all investments must be made in the name of the Ugu District Municipality.

"Short term investment" means a financial instrument with a lifespan or maturity of less than or equal to 1 year.

"Long term investment" means financial instrument with a lifespan or maturity of greater than a year.

Ugu District Municipality

Cash, Banking and Investment Management Policy

# 2. OBJECTIVE OF THE POLICY

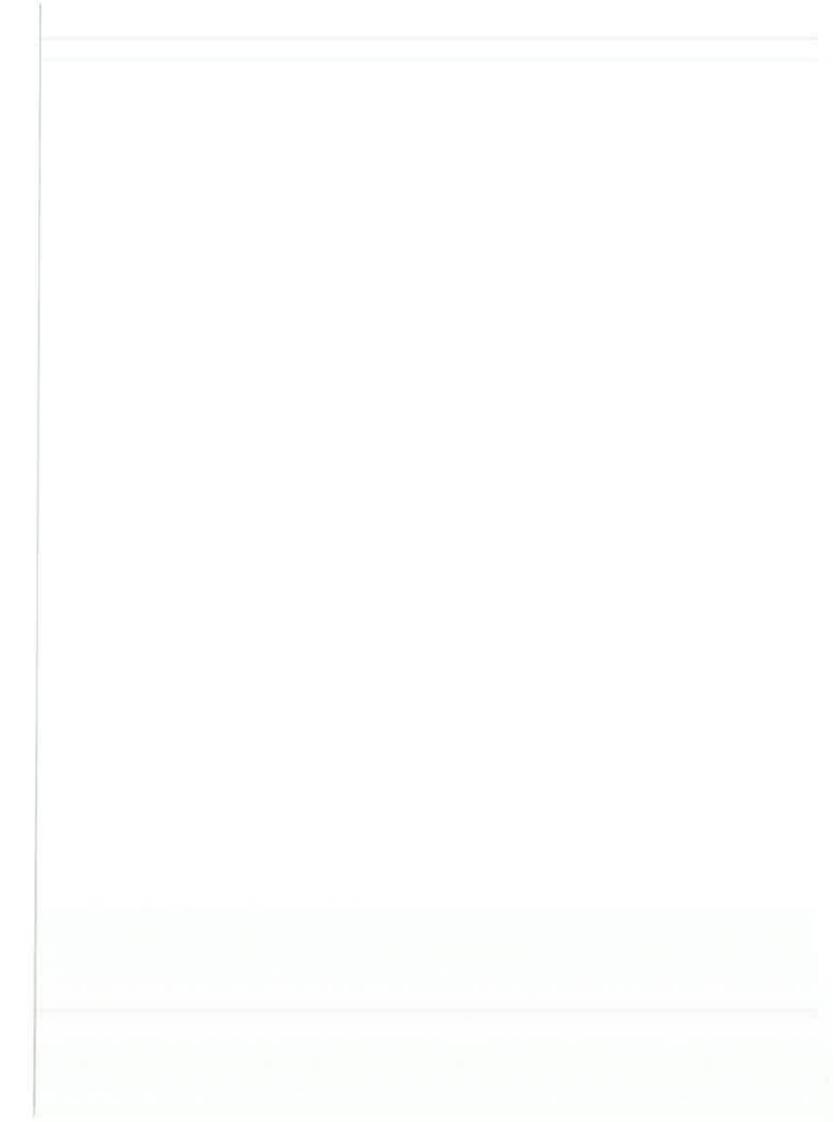
- 2.1 In terms of the Municipal Finance Management Act, Act 56 of 2003, Section 13(2): "Each Municipal Council and Governing body shall adopt by resolution cash, banking and investment policy regarding the investment of its cash resources not immediately required.
- 2.2 An Accounting Officer has an obligation to ensure that cash resources are managed as effectively, efficiently and economically as possible. Competitive investment and effective cash management ensures both short term and long-term viability and sustainability of the Municipality. Hence, it is critical for the Municipality to have its own cash, banking and investment management policy located within the local government legislative framework. This Policy should be read and understood against this background.
- 2.3 The primary and the ultimate goal of the investing funds is to earn the safety of returns on investment principal, an amount invested whilst managing liquidity requirements and, providing the highest return on investment at minimum risk, within the parameters of authorised instruments as per the MFMA

# 3. BANKING ARRANGEMNTS

# 3.1 Opening of a Bank Account

The Chief Financial Officer will ensure that the Municipality opens and maintains the following minimum bank accounts:

- a) General Bank Account normal municipal receipts and payments
- b) External Financing Fund to record loan receipts and accumulations towards the repayment of such loans
- Capital Replacement reserve this reserve must be cash backed at all times and therefore requires a separate bank account
- d) Unutilised Capital Receipts this is to account for unutilised conditional grant monies and developer contributions, requires a separate bank account and must be cash backed.
- e) Consumer deposits this is to account for consumer deposits received and must be cash backed and requires a separate bank account.
- A specific account will be identified as a primary bank account and all the allocations from national, provincial and other spheres of government will be deposited into this account



Ugu District Municipality

Cash, Banking and Investment Management Policy

# 3.2 Management of a Bank Account

Only the Accounting Officer or his/her delegate is authorised to withdraw money from the Municipality's bank account and the delegated powers shall be in accordance with limits which will be specified by the Accounting Officer

The responsibility for the management of all the Municipal bank accounts will be allocated by the Chief Financial Officers to the officials of the Treasury department in accordance with their job descriptions. The Chief Financial Officer or his/her delegate will review reconciliations of all the Municipal bank accounts on a monthly basis.

# 4. CASH MANAGEMENT

4.1 All monies received by the Municipality must be deposited into the Municipal primary bank account promptly.

The Chief Financial Officer will establish an internal control procedure for the operation and maintenance of the following process with regards to cash management:

- a) Receipting, and banking of and reconciliations of daily cash and cheques
- b) Returned cheque register
- c) Unallocated receipts/deposit registers
- 4.2 The Chief Financial Officer, inter-alia, has to ensure financial viability and sustainability of the Municipality. In order to achieve this in a sustainable manner, the Chief Financial Officer must ensure that internal financial systems and controls are in place that will enable the Municipality to detect the mismanagement of funds.

# 4.3 Cash Collection:

- 4.3.1 All monies due to the Municipality must be collected as soon as possible, either on or immediately after due date, and banked on a daily basis. Cash left in the safe can pose a security risk, could necessitate additional insurance coverage and does not earn any interest. Special deposits should be arranged for larger amounts to ensure that these are banked on the next working day they are received.
- 4.3.2 All monies collected by the Council must be banked in the primary bank account of the Municipality.
- 4.3.3 The respective responsibilities of the Chief Financial Officer and other Heads of Departments in this regard are defined in a procedures manual approved by the Municipal Manager and the Chief Financial Officer.

Ugu District Municipality

Cash, Banking and Investment Management Policy

- 4.3.4 It is important that all monies owing to the Council are correctly reflected in the debtors system. The following control measures are necessary:
  - a) A well managed debtors and banking control system will ensure that funds owed to the Council are received and banked; and
  - b) It is also important to review debt collection performance by comparing the debtors outstanding in relation to total revenue and then comparing this to previous financial years, in order to determine whether the debt collection process is deteriorating or improving.
- 4.3.5 The unremittant support of and commitment to the Municipality's credit control Policy, both by the Council and the Municipality's officials, is an integral part of proper cash collections, and by approving the present Policy the Council pledges itself to such support and commitment.

# 4.4 Petty Cash

- a) The Municipality keeps petty cash floats at two of its offices, that is Treasury office and Park Rynie office. Each petty cash float will be limited to R2 000 for the Treasury office.
- b) Each transaction of petty cash shall not exceed R2 000.
- c) The officials who are responsible for petty cash management will be independent of all other cash functions like cashiering
- d) An imprest system of petty cash will be used.

# 5. CASH FLOW ESTIMATES

- 5.1 Before money can be invested, the Accounting Officer or his/her delegate must determine whether there will be surplus funds after meeting the necessary obligations.
- To be able to make investments for any fixed terms; it is essential that cash flow estimates are prepared.
- The Auditor-General requires the financial institution, where the investment is made, to issue a certificate for each investment made. This certificate must state that no commission has, nor will, be paid to any agent or third party, or to any person nominated by the agent or third party.

# 6. **INVESTMENT ETHICS**

6.1 The Accounting Officer and his/her delegate are responsible for the investment of funds and must ensure that there is no interference in these processes.



Ugu District Municipality

Cash, Banking and Investment Management Policy

- 6.2 Under no circumstances may the Accounting Officer and his/her delagate he/she accept bribes into making an investment.
- 6.3 No member of staff may accept any gift unless that gift can be deemed so small that it would not have an influence on his/her relationship with the said institution.
- 6.4 The gift must be declared to the Municipality.
- 6.5 The Accounting Officer and his/her delegate must act according to their discretion and must report any serious cases of payment in kind or gifts, to the Municipal Council. Excessive gifts and hospitality should be avoided at all costs.

# 7. INVESTMENT PRINCIPLES

# 7.1 Risk management

The preservation of principal is the foremost objective of the investment program. To attain this objective, diversification is required to ensure that the Accounting Officer or his/her nominee prudently manages risk exposure. Risk profiles should be minimised by only placing investments with institutions and instruments approved by the Public Investment Commission or the Republic of South Africa: National Minister of Finance.

# 7.2 Prudence

Investments shall be made with care, skill, prudence and diligence. The approach must be that which a prudent person acting in a like capacity and familiar with investment matters would use in the investment of funds of like character and with like aims, to safeguard the principal and maintain the liquidity needs of the Municipality. Investment officials are required to:

- a) Adhere to written procedures and policy guidelines.
- b) Exercise due diligence.
- c) Prepare all reports timeously.
- d) Exercise strict compliance with all legislation.

# 7.3 Ownership

All investments must be made in the name of the Ugu District Municipality.

# 7.4 Risk and Return

Although the objective of the Accounting Officer and/ Chief Financial Officer in making investments on behalf of the Municipality shall always be to obtain the best interest rate on offer, this consideration must be tempered by the degree of risk involved in regard to both the financial institution and the investment instrument concerned. No investment shall be made with an institution where the degree of risk is perceived to be higher than the average

Ugu District Municipality

Cash, Banking and Investment Management Policy

risk associated with investment institutions. Deposits shall be made only with registered deposit-taking institutions (see Gazette 27431 1 April 2005).

# 8. <u>INVESTMENT PROCEDURE</u>

8.1 After determining whether there is cash available for investment and fixing the maximum term of investment, the Municipal Manager must consider the way in which the investment is to be made.

# 8.2 <u>Short-term Investment</u>

- a) The term of investment shall not be more than 12 months.
- b) Quotations must be obtained from a minimum of three financial institutions, for the term of which the funds will be invested.
- c) Should one of the institutions offer a better rate for a term, other than the term originally quoted for, the other institutions which were approached, must also be asked to quote a rate for the other term.
- d) Quotations can be obtained telephonically, as rates generally change on a regular basis and time is a determining factor when investments are made
- e) No attempts must be made to make institutions compete with each other.

# 8.3 Long-term investment

- a) Written quotations must be obtained for investments made for periods longer than twelve months.
- b) The prior approval of the Council must be obtained for all investments made for periods longer than twelve months after considering the cash requirement for the next three years.

# 8.4 <u>Investment maturity</u>

- a) Upon maturity of the investment the Municipality shall do one of the following:
  - i. Shall withdraw the whole amount invested.
  - ii. Shall re-invest 100% interest plus the original amount that had been invested, in terms of the investment procedure, unless if Council wishes to utilise the original money or the interest.
  - iii. Shall withdraw the interest and re-invest the original capital amount.

# 8.5 <u>Early withdrawal of invested funds</u>

 When investing the funds with the banking institutions the Chief Financial Officer shall ensure that such funds are not withdrawn earlier than the maturity date agreed upon,

Ugu District Municipality

Cash, Banking and Investment Management Policy

by so doing the Municipality will not incur fruitless and wasteful expenditures in form of penalties resulting from early withdrawal of investments.

- b) The Chief Financial Officer shall only withdraw funds if:
  - the banking institution concerned has agreed to exempt any penalties due to early withdrawal of investment or;
  - the Accounting Officer may grant approval to withdraw the invested funds after he/she has satisfied himself/herself that the urgency was unforeseeable at the time when funds were invested and that the need for funds far outweighs the penalties being paid for such early withdrawal.

# 8.6 <u>Call deposits and fixed deposits:</u>

- Before making any call or fixed deposits, the Chief Financial Officer, shall obtain quotations from at least three registered financial institutions.
- Given the volatility of the money market, the Chief Financial Officer, shall, whenever necessary, request quotations telephonically, and shall record in an appropriate register the name of the institution, the name of the person contacted, and the relevant terms and rates offered by such institution, as well as any other information which may be relevant (for example, whether the interest is payable monthly or only on maturity, and so forth).
- c) Once the best investment terms have been identified, written confirmation of the telephonic quotation must be immediately obtained (by facsimile, e-mail or any other expedient means).
- d) Any monies paid over to the investing institution in terms of the agreed investment (other than monies paid over in terms of part 8 below) shall be paid over only to such institution itself and not to any agent or third party. Once the investment has been made, the Chief Financial Officer shall ensure that the Municipality receives a properly documented receipt or certificate for such investment, issued by the institution concerned in the name of the Municipality.

# 9. <u>DELEGATION OF AUTHORITY</u>

9.1 The delegation to authorise investments must distinguish between short term & long-term investments. The authority to make long-term investments as provision of security, is vested with the Municipal Council in terms of Section 48 of the MFMA and with reference to section 11(1) (h) of the MFMA dealing with cash management, the responsibility to make short investments lies with the Accounting Officer or Chief Financial Officer or any other senior financial officer authorised by either the Accounting Officer or the Chief Financial Officer/relevant assignee.

- 9.2 The Local Government Municipal Systems Act of 2000, Section 3, (60) (2) states that the Municipal Council may only delegate to an Accounting Officer, Executive Committee, Mayor or Chief Financial Officer decisions to make investments on behalf of the municipality within a policy framework determined by the Minister of Finance.
- 9.3 The Chief Financial Officer is responsible for the investment of municipality's funds that are made under section 13 of the Municipal Finance Management Act.

# 10. INVESTMENT ISSUE PERTAINING TO MUNICIPAL COUNCIL APPROVAL

- 10.1 In the event that an investment that needs to be made, quotations are required from at least three registered financial institutions. In the case of telephonic quotations, the following information is required:
  - a) The name of the Institution,
  - b) The name of the person, who gave the quotation,
  - c) The relevant terms and rates and
  - d) Other facts such as if interest is payable on a monthly basis or on a compound basis upon maturation.
- 10.2 All investment documents must be signed by two authorised cheque signatories.
- 10.3 The Chief Financial Officer must ensure that a bank, insurance company or other financial institution, which at the end of a financial year holds, or at any time during a financial year held, an investment for the Municipality must:
  - a) Within 30 days after the end of that financial year, notify the Auditor-General, in writing, of that investment, including the opening and closing balances of that investment in that financial year and
  - b) Promptly disclose information regarding the investment when so requested by the National Treasury or the Auditor-General.
  - c) Promptly disclose information of any possible or actual change in the investment portfolio, which could or will have a material adverse effect.

# 11. MUNICIPAL ENTITIES

The board of Directors of all municipal entities must adopt this cash management and investment policy. Further, the same municipal entities must submit reports, as detailed in the reporting and monitoring procedures, in the same manner as Ugu District Municipality, to the Mayor.

Ugu District Municipality

Cash, Banking and Investment Management Policy

# 12. POLICY REVIEW

This Policy must be reviewed annually and be tabled to the Municipal Council for approval.

# 13. INTERNAL CONTROL PROCEDURES

- 13.1 An investment register should be kept of all investments made. The following facts must be indicated:
  - a) Name of institution;
  - b) Capital invested;
  - c) Date invested;
  - d) Interest rate; and
  - e) Maturity date and
  - f) Interests earned on investments.
- 13.2 The investment register and accounting records must be reconciled on a monthly basis.
- 13.3 The investment register must be examined on a fortnightly basis by the senior official under the direction of the Chief Financial Officer/ assignee as instructed, to identify investments falling due within the next two weeks. An investment plan must then be established for the next calendar month bearing in mind the cash flow requirements.
- 13.4 Interest, correctly calculated, must be received timeously, together with any distributable capital. The Chief Financial Officer or his/her assignee must check that the interest is calculated correctly, in terms of sound universally accepted financial management practices.
- 13.5 Investment documents and certificates must be safeguarded in a fire resistant safe, with dual custody. The following documents must be safeguarded:
  - a) Fixed deposit letter or investment certificate;
  - b) Receipt for capital invested;
  - c) Copy of electronic transfer or cheque requisition;
  - d) Schedule of comparative investment figures;
  - e) Commission certificate indicating no commission was paid on the investment; and
  - f) Interest rate quoted.
- 13.6 All investment must be denominated in South African Rand (ZAR)
- 13.7 The Chief Financial Officer or his/her assignee is responsible for ensuring that the invested funds have been invested with registered financial institutions approved by the Republic of



Ugu District Municipality

Cash, Banking and Investment Management Policy

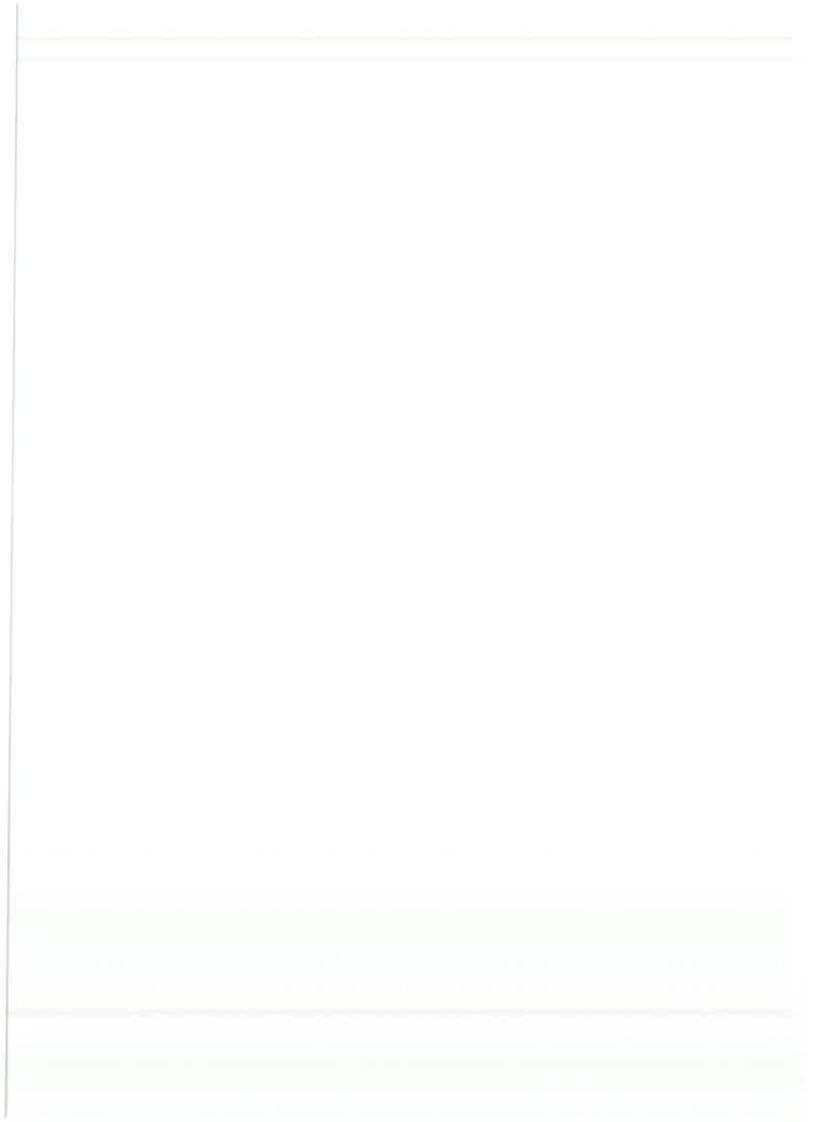
South Africa: National Minister of Finance, Public Investors Commission or with a bank rating of AA and endeavour to minimise risk exposure.

# 14. REPORTING AND MONITORING PROCEDURES

- 14.1 The Accounting Officer must within 10 days of the end if each month submit to the Mayor or Finance, Budget Control & Monitoring Committee a report describing in detail the investment and cash flow position of the Municipality as at the end of the month.
- 14.2 The report must contain a statement, prepared in compliance with generally recognised accounting principles/generally accepted municipal accounting principles, that states the:
  - a) beginning market value for the period
  - b) additions and changes to the market value during the period
  - c) ending market value for the period
  - d) fully accrued interest/yield for the reporting period
  - e) the credit risk rating for the institutions whose securities are held by the Municipality as at beginning and end of the reporting period
  - f) investments disposed of due to adverse changes in credit ratings
  - g) diversification of investments
  - h) any investments locked into a time period with an institution that has a rating that is not acceptable according to Fitch, Naspers or CA-ratings.

# 15. PERMITTED INVESTMENTS

- 15.1 The Republic of South Africa: National Minister of Finance may identify by regulation in terms of Section 168 of the Municipal Finance Management Act instruments or investments other than those referred to below in which Municipality may invest:
  - a) Deposits with banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990);
  - b) Securities issued by the National Government;
  - Investments with the Public Investment Commissioners as contemplated by the Public Investment Commissions Act, 1984 (Act No. 5 of 1984);
  - d) Listed corporate bonds with an investment grade rating from a nationally or internationally recognized credit rating agency;
  - e) Deposits with the corporation for Public Deposits as contemplated by the Corporation for Public Deposits Act, 1984 (Act 46 of 1984);
  - f) Banker's acceptance certificates or negotiable certificates of deposits of banks registered in terms of the Banks Act, 1990 (Act 94 of 1990);
  - g) Municipal Bonds issued by a Municipality
  - h) Guaranteed endowment policies with the intention of establishing a sinking fund; and



Ugu District Municipality

Cash, Banking and Investment Management Policy

Repurchase agreements with banks registered in terms of the Banks Act, 1990 (Act 94 of 1990)

# 16. EXISTING INVESTMENTS

Current investments that were not permitted investments at the time of purchase do not have to be liquidated.

# 17. INVESTMENT DIVERSIFICATION

The Chief Financial Officer must ensure that available money is not invested with one institution. Investment will be restricted to institutions with a minimum credit rating of [AA]. The maximum term for any investment, may be 2 years, other than ceded investments.

# 18. PERFORMANCE EVALUATION

- 18.1 The performance of the investment portfolio must be evaluated quarterly. The time weighted yield attributable to the investment portfolio must be calculated each quarter and compared with the prevailing returns available on securities issued by the National Government.
- 18.2 A report discussing the performance of the investment portfolio must be submitted to the Chief Financial Officer within 10 days of the end of each quarter.

# 19. <u>USE OF INDEPENDENT INVESTMENT MANAGERS</u>

Should the need arise to use an investment manager at any time; one will be appointed using Supply Chain Management principles and practices.

# 20. UNALLOCATED RECEIPTS

All unclaimed and unidentified deposits older than three (3) years shall be publicised in a local newspaper on an annual basis and if unclaimed within the specified time frame, such monies will be transferred to sundry income.

# 21. PAYMENT OF CREDITORS

- 21.1 Due to the high bank charges with regard to cheque payments, it is essential to limit the payment of creditors to one payment per creditor per month. Should the facility be available, payments should be done by electronic transfer (subject to strict controls).
- 21.2 When considering the time to pay a creditor, proper consideration must be given to the conditions of credit terms of payment offered.



- a) In cases where a cash discount is given for early settlement, the discount, if the relevant time scale is taken into account, must in most cases be more than any investment benefit that could be received from temporarily investing the funds.
- b) If discounts are offered for early settlement they must be properly considered and utilised.
- 21.3 Besides this, the normal conditions of credit terms of payment offered by suppliers, must also be considered and utilized to the full by paying on the due date and not earlier, provided that no worthwhile discount is available or offered.

# 22. BANK AND CASH IN TERMS OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT Act NO.56 of 2003, Chapter 3, Part 1.

- 22.1 All names of bank accounts must be changed to the name of the newly created municipality,
- 22.2 New bank accounts must be opened if required,
- 22.3 All cheques received from the disestablished municipalities must be banked,
- 22.4 All bank accounts currently held and transferred to the municipality must be accounted for in the new accounting system,
- 22.5 The official responsible must ensure that the name change on the accounts has been effected,
- 22.6 All bank and cash must be made in terms of the Cash Management Policy,
- 22.7 Every municipality must open and maintain at least one bank account in the name of the municipality and
- 22.8 All money received by a municipality must be paid into its bank account in the name of the municipality as per the abovementioned legislative framework.

# 23. MANAGEMENT OF STOCK

Cash management must be improved by seeing that adequate stock control is exerted over all goods kept in stock.

# 24. SHORT- AND LONG-TERM DEBT

A municipality may only incur debt in terms of the Municipal Finance Management Act No. 56 of 2003. The municipality may incur two types of debt, namely short-term and long-term debt.

# 24.1. SHORT-TERM DEBT

- 24.1.1 A municipality may incur short-term debt only when necessary to bridge:
  - a) Shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistic anticipated income to be received within that financial year or

Ugu District Municipality

Cash, Banking and Investment Management Policy

b) Capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long- term debt commitments.

# 24.1.2 A municipality:

- a) Must pay off short-term debt within a financial year and
- b) May not renew or refinance its short-term debt.

# 24.2. LONG-TERM DEBT

A municipality may incur long-term debt for purposes of financing its long-term strategic objectives, as outlined in the Constitution of the Republic of South Africa, Act No. 108 of 1996, and Chapter 7 on Local Government.

- a) To provide democratic and accountable government for local communities,
- b) To ensure the provision of services to communities in a sustainable manner,
- c) To promote social and economic development,
- d) To promote a safe and healthy environment and
- e) To encourage the involvement of communities and community organizations in the matters of local government.

# 25. COMPLIANCE AND ENFORCEMENT

- a) Violation of or non-compliance with this Policy may give a just cause of disciplinary steps to be taken.
- b) It will be the responsibility of Accounting Officer to enforce compliance with this Policy.

# 26. EFFECTIVE DATE

This Policy shall come to effect upon approval by Council of Ugu District Municipality.

# 27. POLICY ADOPTION

This	Policy	has	been	considered	and	approved	by	the	COUNCIL	OF	UGU	DISTRICT
MUNICIPLAITY as follows:												
Dosc	dution N	do:										

Approval Date:.....