Ugu District Municipality

CONSOLIDATED BUDGET 2018/2019

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Vision

By 2035 Ugu District Municipality will provide adequate access to basic services in an efficient and sustainable manner, enhancing the quality of its citizens in an inclusive progressive economy.

Mission

To ensure all our communities have access to quality drinking water, decent sanitation, sustainable economic opportunities underpinned by the active participation of our citizens in exemplary government.

Umbono

Ngonyaka wezi 2035, uMasipala Wesifunda uGu uyobe sewuhlinzeka ngezidingongqangi ezanele ngendlela ehlelekile nenozinzo, ethuthukisa izinga lezakhamuzi zawo emnothweni odidiyele [illegible].

Impokophelo

Ukuqinisekisa ukuthi yonke imiphakathi ithola amanzi ahlanzekile okuphuza, izindlu zangasese ezihloniphekile; amathuba ezomnotho asimeme asekelwe ukubandakanyeka kwezakhamuzi zethu ngendlela efanele kuhulumeni oyisibonelo.

MAYOR'S REPORT OF 2018/2019 ANNUAL BUDGET FOR UGU DISTRICT MUNICIPALITY

1. LEGISLATIVE REQUIREMENTS

In terms of section 16 of the MFMA, the Council of the municipality must for each financial year approve, an annual budget for the municipality before the start of that financial year.

The above section is read together with section 52 of the MFMA, that says, the Mayor of the municipality must provide general political guidance over the fiscal and financial affairs of the municipality. In providing such political guidance he or she must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget.

Section 53 (1) of the MFMA further says, the Mayor of the municipality must:

- Provide general political guidance over the budget process and the priorities that must guide the preparation of the of a budget.
- Co-ordinate the annual revision of the Integrated Development Plan (IDP) in terms of section 34 of the Municipal Systems Act and the preparation of the annual budget, and determine how the IDP is to be taken into account or revised for the purposes of the budget;
- Take all reasonable steps to ensure that:
  - (i) The municipality approves its annual budget before the start of the budget year;
  - (ii) That the municipality's Service Delivery and Budget Implementation Plan (SDBIP) is approved by the mayor within 28 days after the approval of the budget; and
  - (iii) That the annual performance agreements as required in terms of the section 57(1)(b) of the Municipal Systems Act (MSA) for the Municipal Manager and Senior Managers are made Public and submitted to MEC for Local Government not later than 14 days after the approval of the SDBIP, and they also----
    - Comply with MFMA in order to promote sound financial management;
    - Are linked to the measurable performance objectives approved with the budget and to the SDBIP; and
    - Are concluded in accordance with section 57(2) of the Municipal Systems Act.

It is therefore against the above legislative requirements that; the 2018/2019 annual budget is tabled before Council for adoption.

2. **TOTAL 2018/2019 BUDGET REVENUE FOR UGU DISTRICT MUNICIPALITY AND ITS TWO ENTITIES (i.e. SOUTH COAST TOURISM AGENCY AND UGU SOUTH COAST DEVELOPMENT AGENCY)**

2.1. TOTAL 2018/2019 BUDGET REVENUE FOR UGU DISTRICT MUNICIPALITY

NO	REVENUE DESCRIPTION	2018/2019	2019/2020	2020/2021
1.	Equitable Share	435,877,000	461,838,000	503,224,000
2.	Municipal Infrastructure Grant (MIG)	235,889,000	241,038,000	255,284,000
3.	Water Services Infrastructure Grant (WSIG)	55,000,000	95,000,000	100,225,000
4.	Financial Management Grant (FMG)	1,865,000	1,865,000	1,800,000
4.	Expanded Works Programme Grant	3,250,000	0,00	0,00
5.	Rural Roads Management Systems Grant	2,663,000	2,821,000	2,984,000
6.	Development Planning Shared Services Grant	400,000	500,000	600,000
7.	Umzumbe Trail Grant	2000,000	2,100,000	2,216,000
8.	Water Income	306,836,157	327,484,558	345,317,941
9.	Sanitation Income	122,275,258	128,775,401	135,726,847
10.	Interest on Investments	2,535,182	2,672,082	2,819,046
11.	Interest on overdue accounts	508,485	535,943	565,420
12.	Rental of Facilities	1,091,486	1,150,426	1,213,670
13.	Other Income	6,730,875	7,067,419	7,420,790
14.	**TOTAL BUDGET REVENUE**	**1,176,920,404**	**1,272,847,828**	**1,359,396,714**

2.2. TOTAL 2018/2019 REVENUE BUDGET FOR SOUTH COAST TOURISM AGENCY

NO.	REVENUE DESCRIPTION	2018/2019	% REVENUE STREAM CONTRIBUTION
1.	Grant Allocation from uGu District Municipality	14,135,196.00	63.94%
2.	Grant Allocation from Ray Nkonyeni Local Municipality	2,007,570.00	9.08%
3.	Grant Allocation from uMdoni Local Municipality	1,151,729.00	5.21%
4.	Grant Allocation from uMzumbe Local Municipality	476,798.00	2.16%
5.	Grant Allocation from uMuziwabantu Local Municipality	376,599.00	1.70%
6.	Other Conditional Grants Income	2,816,251.00	12.74%
7.	Interest Revenue	644,854.00	2.92%
8.	Own Revenue	496,751.00	2.25%
9.	**TOTAL BUDGET REVENUE**	**22,105,750.00**	**100%**

2.3. TOTAL 2018/2019 REVENUE FOR UGU SOUTH COAST DEVELOPMENT AGENCY

NO.	REVENUE DESCRIPTION	2018/2019	% REVENUE STREAM CONTRIBUTION
1.	Grant Allocation from uGu District Municipality	6,282,310.00	32.59%
2.	Grant Allocation from Ray Nkonyeni Local Municipality	1,785,000.00	9.26%
3.	Grant Allocation from uMdoni Local Municipality	1,102,500.00	5.72%
4.	Grant Allocation from uMzumbe Local Municipality	551,250.00	2.86%
5.	Grant Allocation from uMuziwabantu Local Municipality	551,250.00	2.86%
6.	KZN Department of Education – National School Nutrition	3,000,000.00	15.57%
7.	Department of Agriculture, Forestry and Fisheries – Fish Farming	3,000,000.00	15.57%
8.	Department of Agriculture, Forestry and Fisheries – Aquaculture Business Plan	300,000.00	1.56%
9.	KZN Department of Economic Development and Environmental Affairs – IFAFA	500,000.00	2.59%
10.	Income: Project – KwaXolo Caves	1,551,679.00	8.05%
11.	Interest on Investment	300,000.00	1.56%
12.	Rent Income : Lease of Facilities (IFAFA)	300,000.00	1.56%
13.	Sale of Tender Documents	50,000.00	0.26%
14.	**TOTAL REVENUE BUDGET**	**19,273,989.00**	**100%**

3. TOTAL 2018/2019 BUDGET EXPENDITURE FOR UGU DISTRICT MUNICIPALITY AND ITS TWO ENTITIES

3.1. UGU DISTRICT MUNICIPALITY

3.1.1. OPERATING BUDGET FOR UGU DISTRICT MUNICIPALITY

NO	OPERATING EXPENDITURE BUDGET DESCRIPTION	2018/2019	2019/2020	2020/2021
1.	Employee Related Costs	334,469,000.00	352,530,326.00	371,919,494.00
2.	Councillors Remuneration	11,815,003.00	12,453,013.00	13,137,928.00
3.	**TOTAL DEPRECIATION AND ASSETS IMPAIRMENT**	**58,000,000.00**	**89,992,000.00**	**94,762,000.00**
3.1.	Depreciation on Property, Plant and Equipment	50,000,000.00	89,992,000.00	84,762,000.00
3.2.	Asset Impairment	8,000,000.00	10,000,000.00	10,000,000.00
4.	**TOTAL BULK PURCHASES**	**75,000,000.00**	**83,187,000.00**	**87,596,000.00**
4.1.	Electricity Bulk Purchases	0.00	0.00	0.00
4.2.	Water Bulk Purchases	75,000,000.00	83,187,000.00	87,596,000.00
5.	**TOTAL ALLOCATIONS TO THE ENTITIES**	**20,417,310.00**	**21,499,427.00**	**22,681,896.00**
5.1.	South Coast Tourism Agency	14,135,000.00	14,884,155.00	15,702,784.00
5.2.	UGu South Coast Development Agency	6,282,310.00	6,627,837.00	6,992,368.00
6.	**CONTRACTED SERVICES COSTS**			
6.1.	**Total Security Services Costs**	**14,600,000.00**	**15,388,000.00**	**16,235,000.00**
6.1.1.	Outsourced General Security (i.e. Guarding)	13,495,000.00	14,224,000.00	15,006,000.00
6.1.2.	Outsourced Alarm Monitoring	5,000.00	5,000.00	6,000.00
6.1.3.	Electronic Security Initiatives	1,100,000.00	1,159,000.00	1,223,000.00
7.	**Total Cleansing, Hygienic & Pests Control Services**	**2,500,000.00**	**2,634,000.00**	**2,777,000.00**
7.1.	Outsourced Cleansing Services	2,320,000.00	2,445,000.00	2,577,000.00
7.2.	Hygiene Services	100,000.00	105,000.00	111,000.00
7.3.	Pests Control & Fumigation	80,000.00	84,000.00	89,000.00
8.	**Total Accounting & Banking Services**	**3, 095,000.00**	**3,262,000.00**	**3,441,000.00**
8.1.	Accounting System Operation and Maintenance Support	2,950,000.00	3,109,000.00	3,280,000.00
8.2.	Cash in Transit Services	145,000.00	153,000.00	161,000.00
9.	**Total Revenue Management Services**	**8,204,000.00**	**8,645,000.00**	**9,121,000.00**
9.1.	Meter Reading Services	3,420,000.00	3,605,000.00	3,803,000.00
9.2.	Hand Delivering of Returned Bills Statements from the Post	684,000.00	721,000.00	761,000.00
9.3.	Printing of Bills Statements	600,000.00	632,000.00	667,000.00
9.4.	Cleansing of Customers' Data	1,500,000.00	1,581,000.00	1,668,000.00
9.5.	Tracing & Collection of long overdue debtors	2,000,000.00	2,106,000.00	2,222,000.00

3.1.1. OPERATING BUDGET FOR UGU DISTRICT MUNICIPALITY (CONT…………….)

NO	OPERATING EXPENDITURE BUDGET DESCRIPTION	2018/2019	2019/2020	2020/2021
10.	**Total Water Engineering Services**	**11,000,000.00**	**11,594,000.00**	**12,232,000.00**
10.1.	Water Quality Monitoring & Compliance	5,500,000.00	5,797,000.00	6,116,000.00
10.2.	Dam Safety Services	1,500,000.00	1,581,000.00	1,668,000.00
10.3.	Telemetry & Mechanical Systems	1,500,000.00	1,581,000.00	1,668,000.00
10.4.	Assessment of Water & Sewerage Infrastructure (i.e. for WSDP & Water Master Plan)	2,500,000.00	2,635,000.00	2,780,000.00
11.	**Total Information Communication Technology (ICT) Services**	**1,750,000.00**	**1,845,000.00**	**1,946,000.00**
11.1.	Network Wireless & Extensions	1,300,000.00	1,370,000.00	1,446,000.00
11.2.	Telephone Line Systems	150,000.00	158,000.00	167,000.00
11.3.	Internet Services	200,000.00	211,000.00	222,000.00
11.4.	Backup Services	100,000.00	105,000.00	111,000.00
12.	**Total Asset Management & Planning Services**	**3,400,000.00**	**3,583,000.00**	**3,780,000.00**
12.1.	Insurance of Municipal Assets	2,900,000.00	3,057,000.00	3,225,000.00
12.2.	Scanners and GIS Tools	100,000.00	105,000.00	111,000.00
12.3.	Development Planning Shared Services	400,000.00	421,000.00	444,000.00
13.	**Total Long Term Loans Repayments**	**28,000,000.00**	**28,000,000.00**	**28,000,000.00**
13.1.	Development Bank of South Africa (DBSA)	5,400,000.00	5,400,000.00	5,400,000.00
13.2.	Development Bank of South Africa (DBSA)	2,700,000.00	2,700,000.00	2,700,000.00
13.3.	Development Bank of South Africa (DBSA)	2,700,000.00	2,700,000.00	2,700,000.00
13.4.	ABSA Bank	17,200,000.00	17,200,000.00	17,200,000.00
14.	**Total Materials (i.e. Consumables or Inventory)**	**15,529,000.00**	**16,894,000.00**	**17,825,000.00**
14.1.	Materials for Repairs & Maintenance of Infrastructure (i.e. Pipes, Couplings, Small Tools etc)	5,480,000.00	5,776,000.00	6,094,000.00
14.2.	Water Chemicals	2,586,000.00	2,726,000.00	2,876,000.00
14.3.	Protective Clothing for Staff in Water Services	2,114,000.00	2,228,000.00	2,351,000.00
14.4.	Cleansing Services for Staff in Water Services (e.g. Soap, Detergents etc)	349,000.00	367,000.00	388,000.00
14.5.	Water Meters	3,000,000.00	3,162,000.00	3,336,000.00
14.6.	Vacuuming of Rural VIP Toilets	2,500,000.00	2,635,000.00	2,780,000.00

3.1.1. OPERATING BUDGET FOR UGU DISTRICT MUNICIPALITY (CONT………………)

NO	OPERATING EXPENDITURE BUDGET DESCRIPTION	2018/2019	2019/2020	2020/2021
15.	**TOTAL SPECIAL PROGRAMMES**	**12,609,000.00**	**13,290,000.00**	**13,680,000.00**
15.1.	**Youth Development Programmes**	**11,200,000.00**	**11,805,000.00**	**12,454,000.00**
15.1.1.	Youth Development Initiatives	2,800,000.00	2,951,000.00	3,114,000.00
15.1.2.	SALGA Games	5,700,000.00	6,008,000.00	6,338,000.00
15.1.3.	Mayoral Cup	450,000.00	474,000.00	500,000.00
15.1.4.	Mayoral Bursaries	600,000.00	632,000.00	667,000.00
15.1.5.	Drug Substance Abuse	150,000.00	158,000.00	167,000.00
15.1.6.	Sporting Codes Development Programmes	1,500,000.00	1,581,000.00	1,668,000.00
15.2.	**Rights of the Child**	**211,000.00**	**222,000.00**	**234,000.00**
15.3.	**Gender Development Programmes**			
15.3.1.	Women Celebration	500,000.00	527,000.00	554,000.00
15.3.2.	Gender Development Initiatives	200,000.00	211,000.00	222,000.00
15.4.	**Elderly Development Programmes**	**198,000.00**	**209,000.00**	**220,000.00**
15.5.	**People Living with Disability Development Programmes**	**450,000.00**	**474,000.00**	**500,000.00**
15.6.	**HIV/AIDS Development Programmes**	**550,000.00**	**580,000.00**	**612,000.00**
16.	**TOTAL LOCAL ECONOMIC DEVELOPMENT PROGRAMMES**	**4,050,000.00**	**4,269,000.00**	**4,504,000.00**
16.1.	SMMEs Development Programmes	500,000.00	527,000.00	556,000.00
16.2.	Cooperatives Development Programmes	500,000.00	527,000.00	556,000.00
16.3.	Cultural & Heritage Development Programmes	400,000.00	422,000.00	445,000.00
16.4.	Arts Development Programmes	450,000.00	474,000.00	500,000.00
16.5.	Agricultural Development Programmes	550,000.00	580,000.00	612,000.00
16.6.	Mining Development Programmes	300,000.00	316,000.00	334,000.00
16.7.	Manufacturing Development Programmes	350,000.00	369,000.00	389,000.00
16.8.	Tourism Development Programmes	1,000,000.00	1,054,000.00	1,112,000.00
17.	**POVERTY ALLEVIATION OR ERADICATION PROGRAMMES**	**14,845,000.00**	**15,647,000.00**	**16,508,000.00**
17.1.	Cleansing of Infrastructure Services	4,632,000.00	4,882,000.00	5,151,000.00
17.2.	Cleansing of the Rivers, Alien Species, Wetlands and Springs	4,713,000.00	4,968,000.00	5,241,000.00
17.3.	Community Skills Development Programme	5,500,000.00	5,797,000.00	6,116,000.00

3.1.1. OPERATING BUDGET FOR UGU DISTRICT MUNICIPALITY (CONT..................)

NO	OPERATING EXPENDITURE BUDGET DESCRIPTION	2018/2019	2019/2020	2020/2021
18.	**GRADUATE PROGRAMMES**	**1,130,000.00**	**1,191,000.00**	**1,257,000.00**
18.1.	Unemployed Graduates Programme	420,000.00	443,000.00	467,000.00
18.2.	Financial Management Internship Programme	500,000.00	527,000.00	556,000.00
18.3.	Other Internship Programme	210,000.00	221,000.00	234,000.00
19.	**FREE BASIC SERVICES**	**18,600,000.00**	**19,704,000.00**	**20,789,000.00**
19.1.	Development & Review of Indigent Register	1,800,000.00	1,897,000.00	2,002,000.00
19.2.	Recovery of water costs from standpipes	6,900,000.00	7,273,000.00	7,673,000.00
19.3.	Water Tankering Costs	6,000,000.00	6,318,000.00	6,666,000.00
19.4.	Rural Emergency Water Relief Programme (i.e. Immediate Water Extension & Minor Repairs on Stand Pipes)	4,000,000.00	4,216,000.00	4,448,000.00
20.	**MUNICIPAL HEALTH PROGRAMMES**	**1,180,000.00**	**1,243,000.00**	**1,311,000.00**
20.1.	Municipal Health Programme	1,000,000.00	1,053,000.00	1,111,000.00
20.2.	Pauper Burial Support	180,000.00	190,000.00	200,000.00
21.	**ENVIRONMENTAL MANAGEMENT PROGRAMMES**	**2,800,000.00**	**2,951,000.00**	**3,114,000.00**
22.	**DISASTER MANAGEMENT PROGRAMMES**	**6,300,000.00**	**6,640,000.00**	**7,005,000.00**
22.1.	Fire & Rescue Services	2,100,000.00	2,213,000.00	2,335,000.00
22.2.	Response to Disaster	3,000,000.00	3,162,000.00	3,336,000.00
22.3.	Uniform & Protective Clothing and Others	200,000.00	211,000.00	222,000.00
22.4.	Disaster Education & Training	1,000,000.00	1,054,000.00	1,112,000.00
23.	**REPAIRS & MAINTENANCE**	**78,500,000.00**	**82,739,000.00**	**87,297,000.00**
23.1.	Water & Sewerage Infrastructure	65,000,000.00	68,510,000.00	72,278,000.00
23.2.	Municipal Fleet	9,000,000.00	9,486,000.00	10,008,000.00
23.3.	Municipal Buildings & Facilities	4,500,000.00	4,743,000.00	5,004,000.00
24.	**OPERATING LEASES**	**2,960,000.00**	**3,120,000.00**	**3,291,000.00**
24.1.	Municipal Office Buildings	1,360,000.00	1,433,000.00	1,512,000.00
24.2.	Computer & Office Equipment	1,400,000.00	1,476,000.00	1,557,000.00
24.3.	Ingonyama Trust Land	200,000.00	211,000.00	222,000.00
25.	**CALL CENTRE SERVICES**	**1,400,000.00**	**1,476,000.00**	**1,557,000.00**
25.1.	Assessment & Refurbishment of Call Centre System	1,400,000.00	1,476,000.00	1,557,000.00
26.	**PUBLIC PARICIPATION PROGRAMMES**	**3,122,000.00**	**3,291,000.00**	**3,469,000.00**
26.1.	Community & Stakeholder Engagements	2,500,000.00	2,635,000.00	2,780,000.00
26.2.	News Letters	122,000.00	129,000.00	136,000.00
26.3.	Radio Slots	350,000.00	369,000.00	389,000.00

NO	OPERATING EXPENDITURE BUDGET DESCRIPTION	2018/2019	2019/2020	2020/2021
26.4.	Multi Civic Society	150,000.00	158,000.00	167,000.00
27.	**COMMUNITY INITIATIVE SUPPORT DEVELOPMENT PROGRAMMES**	**600,000.00**	**632,000.00**	**667,000.00**
27.1.	NGOs, NPOs & Other Community Development Organisations	100,000.00	105,000.00	111,000.00
27.2.	Other Community Initiative Support Programmes	500,000.00	527,000.00	556,000.00
28.	**OCCUPATIONAL HEALTH & SAFETY PROGRAMMES**	**320,000.00**	**337,000.00**	**355,000.00**
28.1.	Employee Wellness Programme	120,000.00	126,000.00	133,000.00
28.2.	Other OHS Programmes	200,000.00	211,000.00	222,000.00
29.	**GENERAL EXPENSES**			
29.1.	Advertising	480,000.00	506,000.00	534,000.00
29.2.	External Audit Fees	3,200,000.00	3,373,000.00	3,558,000.00
29.3.	Specialised Audit	650,000.00	685,000.00	723,000.00
29.4.	Bank Charges	780,000.00	822,000.00	867,000.00
29.5.	Telephone	4,200,000.00	4,427,000.00	4,670,000.00
29.6.	Electricity	52,000,000.00	54,808,000.00	57,822,000.00
29.7.	SALGA Subscriptions	4,500,000.00	4,743,000.00	5,004,000.00
29.8.	Travelling & Accommodation	1,800,000.00	1,897,000.00	2,002,000.00
29.9.	Printing & Stationery	2,200,000.00	2,319,000.00	2,446,000.00
29.10.	Postage & Currier services	1,900,000.00	2,003,000.00	2,113,000.00
29.11.	Legal Costs	1,350,000.00	1,423,000.00	1,501,000.00
29.12.	Meetings & Logistics	260,000.00	274,000.00	289,000.00
29.13.	Fuel & Oil	14,500,000.00	15,283,000.00	16,124,000.00
29.14.	Training & Development	3,000,000.00	3,162,000.00	3,336,000.00
29.15.	Computer Licenses	5,000,000.00	5,270,000.00	5,560,000.00
29.16.	Property Transfers	1,100,000.00	1,159,000.00	1,223,000.00
29.17.	Property Rates	1,500,000.00	1,581,000.00	1,668,000.00
29.18.	Vehicle Registrations & Licences	1,300,000.00	1,370,000.00	1,446,000.00
29.19.	Subscriptions & Membership Fees	60,000.00	63,000.00	67,000.00
29.20.	Worksmen Compensation Insurance	2,300,000.00	2,424,000.00	2,558,000.00
29.21.	Seminars & Conferences	420,000.00	443,000.00	467,000.00
29.22.	Vehicles Tracking	1,400,000.00	1,476,000.00	1,557,000.00
29.23.	Performance Management Systems (PMS)	80,000.00	84,000.00	89,000.00
29.24.	Political Parties Caucuses Expenses	300,000.00	316,000.00	334,000.00
29.25.	Labour Relations Costs	50,000.00	53,000.00	56,000.00
29.26.	Flags, Signage & Badges	50,000.00	53,000.00	53,000.00

3.1.2. CAPITAL BUDGET FOR UGU DISTRICT MUNICIPALITY

NO	CAPITAL EXPENDITURE BUDGET DESCRIPTION	2018/2019	2019/2020	2020/2021
1.	**Internal Capital Budget**	**24,500,000.00**	**25,798,500.00**	**27,193,012.50**
1.1.	Purchase of Municipal Fleet	10,000,000.00	10,540,000.00	11,120,000.00
1.2.	Construction of Offices in the Disaster Centre	7,000,000.00	7,378,000.00	7,784,000.00
1.3.	Construction of Offices in Oslo Municipal Building	7,000,000.00	7,378,000.00	7,784,000.00
1.4	ICT Infrastructure (servers)	500,000.00	502,500.00	505,012.50
2.	**MIG Capital Projects (i.e. Details of the Projects Attached)**	**230,889,000.00**	**243,357,000.00**	**256,742,000.00**

N.B. The Operating and Capital Budget for the two entities are also attached.

Prepared by:

Mayor: ______________________

CLLR M CHILIZA

treasury
Department:
Treasury
PROVINCE OF KWAZULU-NATAL

OFFICE OF THE MEC FOR FINANCE
330 Langalibalele Street
2nd Floor, Natalia Building
Pietermaritzburg 3201
PO Box 3613, Pietermaritzburg 3200
Tel: 033 846 6800 - Fax: 033 846 6801

Our reference: M-3/2/1/43 Ugu District
Inkomba yethu :
Ons verwysing:

Date: 19 June 2018
Usuku:
Datum:

Please quote our reference on all correspondence

THE MAYOR
UGU DISTRICT MUNICIPALITY
PO BOX 33
PORT SHEPSTONE
4240

Urgent

Fax No: 039 682 1720

Dear Cllr. M.A. Chiliza

HIGH LEVEL ASSESSMENT OF THE APPROVED BUDGET FOR THE 2018/19 FINANCIAL YEAR

Reference is made to your Approved Budget for the 2018/19 financial year that was submitted to Provincial Treasury in accordance with Section 24(3) of the Municipal Finance Management Act (MFMA), which states that *the accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant Provincial Treasury.*

Provincial Treasury has conducted a high level assessment of your 2018/19 Approved Budget with a view of assessing whether the municipality has considered the comments and recommendations provided by Provincial Treasury on your 2018/19 Tabled Budget, as required by Section 23(1)(b) of the MFMA. Section 23(1) (b) states that *the municipal Council must consider any views of the National Treasury, the relevant Provincial Treasury and any provincial or national organs of state or municipalities which made submissions on the budget*

A Council resolution approving the 2018/19 Final Budget dated 24 May 2018 was received by Provincial Treasury.

A high level assessment conducted on your 2018/19 Approved Budget is set out in Tables 1 to 6 in Annexure B and should be read together with Provincial Treasury's assessment of the 2018/19 Tabled (Draft) Budget.

Based on the negative amount of **R58.9 million for the 2018/19** *Cash/cash equivalents at the year-end* recalculated in Table A7: *Budgeted cash flows* and the *Cash shortfall* of **R152.4 million** recalculated in Table A8: *Cash backed reserves/accumulated surplus reconciliation* your **municipality's 2018/19 Approved Budget is Unfunded in terms of Section 18 of the MFMA read together with MFMA Circular No. 55, due to the following reasons amongst others:**

- The 2018/19 budget for *Net increase/decrease in cash held* is a **negative R83.5 million as per** Table A7 and a **negative R111.2 million as per the Provincial Treasury's recalculations,**

indicating a decreasing trend in cash reserves. This indicates that the budgeted cash receipts for 2018/19 are not sufficient to cover the budgeted expenditure and as a result cash reserves from the prior years will be utilised. The municipality is advised to implement Cost containment measures and reduce expenditure in the 2018/19 budget year

- The budgeted 2018/19 *Cash/cash equivalents at the year beginning* of **R188.2 million does not** agree to the municipality's 2017/18 Adjustments Budget closing balance of **R141.6 million.** Furthermore, Provincial Treasury recalculated the opening cash balance to be **R52.4 million** based on the municipality's net cash position as at 31 May 2018. The municipality must correct this error to ensure that the budgeted cash flows are realistic.

- Provincial Treasury recalculated the budgeted amount for *Government grants - operating* using the 2018 DoRB, Provincial Gazette No. 1940 dated 5 April 2018 and Local Municipalities' individual budgets. The Provincial Treasury's recalculated amount for *Government grants - operating* was R451.7 million for the 2018/19 budget year, **which does not agree to R446.1** million reflected in Table A7 for this line item. Therefore, the budget for *Government grants - operating* has been understated by **R5.6 million** and this should be corrected to reflect realistic revenue to be received.

The budget in its current form will not be sustainable as your municipality will be reporting expenditure against an unfunded budget. This is a serious transgression that will impact the financial viability of the municipality as well as its ability to deliver services to the community.

The following issues were noted relating to the sustainability of the municipality:

- **The municipality budgeted R75 million for *Bulk purchases*** in the 2018/19 budget year, which is a decrease of R1 million or 1.4 percent from the 2017/18 Adjusted Budget amount of R76 million. This decrease does not appear reasonable when compared to the historic trend of R77.8 million audited outcome for 2016/17 and the budgeted increase of R13.9 million or 5.3 percent for *Service charges - water revenue*, which will result in increased *Bulk purchases*. Furthermore, the municipality should also consider the annual increases by Bulk water suppliers. The municipality should revise the budget for this line item to ensure that the budget is realistic, credible and sustainable.

- The municipality has budgeted for an ***Operating deficit* of R49.7 million** in the 2018/19 financial year, **R65 million in the 2019/20 financial** year and **R53.2 million in the 2020/21** financial year. This is not in line with MFMA Circular No. 72 which requires all municipalities to adopt a surplus position on the Statement of financial performance. Furthermore, it must be noted that if all the errors noted under *Transfers and subsidies*, *Depreciation & asset impairment* and *Debt impairment* are corrected, the municipality's *Deficit* position could worsen. Therefore, the municipality should consider the comments provided by Provincial Treasury and reassess its operating budget and ensure that it budgets for an *Operating surplus* as *Deficits* result in the erosion of cash reserves.

- Water losses represent the loss of potential revenue in kilolitres of water purchased or purified but not sold. The municipality indicated in the 2016/17 audited Annual Financial Statements (AFS) that the *Water losses* were approximately **69.04 percent for the 2016/17 financial year**

HA

and **70.28 percent for the 2015/16 financial year**, which is significantly above the norm of between 15 percent and 30 percent as per MFMA Circular No. 71. This could indicate ageing water infrastructure or poor asset management. The municipality should investigate the root cause for water losses and ensure that it is addressed.

- The municipality budgeted **R133.8 million for *Repairs and maintenance*** as per Table A9, which is approximately 3.4 percent of the 2016/17 *Property, plant and equipment*. The budgeted *Repairs and maintenance* are below the norm of **8 percent as required by** MFMA Circular No 55. This indicates that insufficient monies are being spent on *Repairs and maintenance* to the extent that it could increase the impairment of useful assets. The municipality is advised to ensure that sufficient monies are being spent on *Repairs and maintenance* in order to ensure the ongoing health of the municipality's infrastructure.
- As per Table A9, the municipality **did not budget for *Renewals and Upgrading of existing assets* in the 2018/19 MTREF**. This is not in line with MFMA Circular No 55, which recommends that at least 40 percent of total *Capital expenditure* should be allocated to *Renewal of existing assets*. Furthermore, this indicates that no funds are being committed to asset renewal and this could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. The municipality's minimal budget for *Repairs and maintenance* and *Renewals and Upgrading of existing assets* is concerning due to the significant water losses reported by the municipality. The municipality must revise the *Capital expenditure* budget or provide a detailed explanation and assurance in the Budget Document that the budgeted amount is adequate to secure the ongoing health of the municipality's infrastructure supported by reference to its Asset Management Plan as required by the MFMA Circular No 55.

In its current form, Provincial Treasury does not support the 2018/19 Approved Budget of the municipality as it is Unfunded.

Your 2018/19 Approved Budget is hereby referred back to the municipality to re-table a funded budget.

It is noted that as per the engagement with the municipality on 12 June 2018 and subsequently in a letter from the Mayor, the municipality **made a commitment that a funded 2018/19 MTREF Budget will be tabled at the Council meeting on 28 June 2018 for approval.**

The municipality should reduce non-essential expenditure; implement cost containment measures as per MFMA Circular No.82. Your municipality is encouraged to re-table a Funded Budget in terms of Section 24(2) of the MFMA before the start of the 2018/19 financial year, failing which, your municipality should table a Funded Adjustments Budget in terms of Section 28 of the MFMA and Regulation 23(1) and (2) of the Municipal Budget and Reporting Regulations (MBRR). The municipality is strongly reminded that, when revising the budget to ensure that it is funded, **there should be no adjustment to municipal tariffs**

Should the municipality not adhere to the above requirements, I will have no choice but to escalate the matter to National Treasury to recommend the stopping of the equitable share transfers to your municipality in terms of Section 38(1)(a) of the MFMA, which states that *National Treasury may stop the transfer of funds due to a municipality as its share of the*

***local government's equitable share referred to in Section 214(1)(a) of the Constitution**, but **only if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(1) of the Constitution** which includes reporting obligations as set out in the MFMA and National Treasury's request for information in terms of Section 74 of the MFMA.*

The municipality is requested to table in the next Council meeting, Provincial Treasury's comments on the high level assessment conducted on your Approved Budget for 2018/19 and provide us with the copies of the Council resolution and the minutes thereof

The municipality is reminded that the Mayor must approve the Service Delivery and Budget Implementation Plan (SDBIP) within 28 days of approval of the budget in terms of Section 53(1)(c)(iii) of the MFMA and that the Municipal Manager must submit an electronic and printed copy thereof to National and Provincial Treasuries within 10 working days after approval of the SDBIP in terms of Regulation 20(2)(b) of the MBRR.

As part of the National Treasury's Budget Verification exercise, National Treasury publishes a consolidated set of budget information for all municipalities annually. The municipality is thus reminded of their responsibility to ensure that all the submitted annual returns and mSCOA data strings are fully aligned to the 2018/19 Approved Budget (A Schedule).

Yours sincerely

MS B F SCOTT
MEC FOR FINANCE – KZN

cc. Municipal Manager
Chief Financial Officer
Jan Hattingh - National Treasury
Head of Department – KZN Provincial Treasury
Audit Committee Chairperson
Business Executive – KZN Auditor General

UGU DISTRICT MUNICIPALITY

RESPONSE TO THE LETTER FROM PROVINCIAL TREASURY WITH REGARDS TO 2018/2019 ANNUAL BUDGET

1. BACKGROUND

The Council approved 2018/19 budget on 24 May 2018. Immediately the approved budget was submitted to Provincial Treasury in accordance with Section 24(3) of the MFMA, which states that the Accounting Officer must submit the approved annual budget to the National Treasury and the relevant Provincial Treasury.

The assessment was done by Provincial Treasury in the form of comments and recommendations as required by section 23(1)(b) of the MFMA.

The MSCOA Regulations requires that the municipality tables before Council MSCOA Data Strings together with an approved budget as the MSCOA became effective in the municipalities with effect from 01 July 2017.

The MEC for Finance – KZN, Ms BF Scott communicated her comments in the form of the letter to Mayor, Cllr MA Chiliza on our 2018/2019 approved budget and recommended that her comments be tabled before next Council and revised budget as the results of the incorporation of her comments.

It is the against this background that the written responses on Provincial Treasury's comments are presented informing the amendments of the 2018/19 budget to ensure that it is fully funded.

2. RESPONSES ON COMMENTS BY PROVINCIAL TREASURY

NO	SUMMARISED COMMENT BY PROVINCIAL TREASURY	RESPONSE TO COMMENT BY PROVINCIAL TREASURY
1.	The approved 2018/19 Budget is unfunded due to negative cash and cash equivalents per schedule A7 and A8 indicating a decreasing trend in cash reserves. This indicates that the budgeted receipts for 2018/19 are not sufficient to cover budgeted expenditure and as a results cash reserves from the prior years will be utilised. The municipality is advised to implement costs containment measures and reduce expenditure in the 2018/19 budget year.	The budgeted kilolitres of water to be sold were adjusted upwards a bit to ensure that our budget becomes funded which resulted in the slight increase of our water and sanitation income. Such increment resulted in a R2,5 million monthly increment of water income and R2 million monthly increment on sanitation income. It therefore changed our annual budgeted water income of R276,8 million to R306,8 million and sanitation income of R97,2 million to R122.2 million. These changes were effected in A4 Table. The A7 and A8 tables were amended accordingly to reflect positive Cash and Cash Equivalents of R5,3 million to eliminate anticipated cash overdrawn in our bank account. Our budget makes it very difficult to be funded because, our municipality is too financially pressured as a result but not limited to the following: • Over financial commitments on capital projects; • Many contracts of three years in almost all operations within the municipality which makes the municipality to be very under-pressure financially; • None containment of expenditure; • High employee related, operational and administration costs in the municipality; • Low revenue collection rates and minimal revenue streams etc. The municipality is committed on the implementation of costs containment measures in 2018/19 financial year.
2.	The budgeted Cash & Cash Equivalents equivalents at the beginning of the year of R188,2 million does not agree to municipality's 2017/18 Adjustment Budget balance of R141,6 million. The Provincial Treasury has recalculated opening cash balance to be R52,4 million based on the municipality's net cash position as at 31 May 2018. The municipality must correct this error to ensure realistic budgeted cash flows.	The error has been corrected in A7 table by ensuring that our cash and cash equivalents at the beginning of the year amounts to R52,4 million.

NO	SUMMARISED COMMENT BY PROVINCIAL TREASURY	RESPONSE TO COMMENT BY PROVINCIAL TREASURY
3.	The Provincial Treasury recalculated the budgeted amount for Government Grants – Operating using 2018 DORA to be R451,7 million for 2018/19 budget not R446,1 million reflected in A7 schedule. This should be corrected to reflect realistic revenue to be received.	The correction has been made to A7 table by correcting understatement of R5,6 million to reflect R451,7 million.
4.	The municipality budgeted R75 million for bulk purchases in the 2018/19 budget year compare to R76 million in 2017/18 budget. The municipality must consider an increase of the budget for bulk purchases looking at the historical trend of R77.8 million audited outcome for 2016/17 and tariffs increment of 5,3%.	The financial performance on Bulk Purchases budget will be analysed and reviewed during adjustment budget period, because if it can be increased now, our 2018/19 will be further more unfunded as a result of an expenditure. Therefore, this will be taken care of during adjustment budget if necessary when the actual expenditure is known.
5.	The municipality has budgeted for an Operating Deficit of R49,7 million in 2018/19, R65 million in 2019/20 and R53,2 million in 2020/21.	The budget has been amended to correct the operating deficit in A4 table to reflect the surplus of R9,6 million, R36,5 million, R54,3 million respectively.
6.	The municipality indicated in the 2016/17 audited annual financial statements (AFS) the Water losses of 69.04% and in 2015/16 audited AFS of 70.28% which is significantly above the norm of between 15% to 30%. This could indicate aging water infrastructure or poor asset management. The municipality should investigate the root cause for water losses and ensure that it is addressed.	The water losses are acknowledged. The root causes of the water losses include but not limited to the following: • Leaking pipes due to aging infrastructure; • No regular replacements of aging infrastructure emanating from Infrastructure replacement strategy (if any); • Illegal connections; etc. As part of intervention in dealing with the issue of water losses, the municipality has budgeted R37,9 million for Water Pipeline Replacements, Water Pipeline Replacement (i.e. South Coast Pipeline Phase 2B to Malangeni Link) for R14,1 million; Water Pipeline Replacements (i.e. uMdoni Reservoir, Sezela, Elysium & Mthwalume Link) for R20 million and R10 million for Margate Sewer Line Replacement in 2018/19 financial year. These budget allocations are included in our capital budget in SA36 table.

NO	SUMMARISED COMMENT BY PROVINCIAL TREASURY	RESPONSE TO COMMENT BY PROVINCIAL TREASURY
7.	The municipality budgeted R133.8 million for Repairs and Maintenance as per A9 Table, which is approximately 3,4% of the 2016/17 Property, Plant and Equipment. The Budgeted Repairs and Maintenance are below the norm of 8%.	The 2016/17 Property, Plant and Equipment as disclosed in 2016/17 audited AFS includes Work in Progress that does not need any repairs and maintenance until such projects get completed and handed over to the community, none infrastructural assets such as Office Equipment, Furniture, Motor Vehicles, Computer Equipment etc. However, with respect to Repairs and Maintenance of Infrastructural Assets the municipality need a minimum of R188 million which is not affording currently. It only afforded R133.8 million in its 2018/19 budget. The municipality will start working with R133.8 million that I can afford for now and then assess the actual implementation during the adjustment period. Should we increase Repairs and maintenance budget to R188 million from R133,8 million our 2018/19 budget will become unfunded even more further with is in contravention with Section 18 of the MFMA and MFMA Circular No. 55.
8.	As per A9 Table the municipality did not budget for Renewal and Upgrading of existing Infrastructure Assets in the 2018/19 MTREF which is in contravention of MFMA Circular No. 55 which recommends that at least 40% of the total Capital Expenditure should be allocated to Renewal of Existing Infrastructure.	The A9 Table has been updated for Renewal of Existing Infrastructure which amounts to R104 million. This is funded out of our MIG Capital Budget of R230 million in 2018/19 budget year, which represents 45% of the total MIG Capital Budget compared to MFMA Circular No. 55 recommendation of 40%. It means the municipality has exceeded the guideline of 40% by 5% more which is favourable. The details of the capital projects are tabulated in SA 36 Table.
9.	In the current form, Provincial Treasury does not support the 2018/19 Approved Budget of the municipality as it is unfunded. The 2018/19 Approved Budget is referred back to the municipality to re-table a funded budget.	The 2018/19 has been amended to ensure that it is funded in terms of section 18 of the MFMA. The amended 2018/19 budget was resubmitted to Provincial Treasury and a response was obtained from Provincial Treasury that our budget is now funded. The email confirmation from Provincial Treasury is attached for reference purposes while a formal response of the confirmation of our funded budget will be received. The funded budget will be tabled before Council on the 28 June 2018 for adoption.

NO	SUMMARISED COMMENT BY PROVINCIAL TREASURY	RESPONSE TO COMMENT BY PROVINCIAL TREASURY
10.	It is noted that as per the engagement with the municipality on 12 June 2018 and subsequently a letter from the Mayor was received for a commitment that a funded 2018/19 MTREF Budget will be tabled at the Council meeting on 28 June 2018 for Approval.	Yes, the engagement is acknowledged and the commitment was made by the Mayor to ensure a funded budget. The funded budget will be tabled before Council on the 28 June 2018.
11.	The municipality should reduce non-essential expenditure, implement costs cutting measures as per MFMA Circular No. 82. Your municipality is encouraged to re-table a Funded Budget in terms of section 24(2) of the MFMA before the start of the 2018/19 financial year. Failing which your municipality should table a Funded Adjustment Budget in terms of Section 28 of the MFMA and Regulation 23(1) and (2) of the Municipal Budget and Reporting Regulations (MBRR). The municipality is strongly reminded that that, when revising the budget to ensure the budget is funded, there should be no adjustments to the municipal tariffs. Should the municipality not adhere to the comments made, I shall have no choice but to escalate the matter to National Treasury to recommend the stopping of the Equitable Share transfers to your municipality in terms of Section 38(1)(a) of the MFMA, which states that National Treasury may stop the transfer of funds due to a municipality as its share of local government equitable share referred to in Section 214(1)(a) of the Constitution.	The municipality is committed to reduce non-essential expenditure and to implement costs containment measures. The funded budget will be tabled before Council on 28 June 2018. The municipality will amend and table the funded budget on 28 June 2018 immediately not wait for the Adjustment Budget which is due after six (6) months of 2018/19 financial year. The tariffs were not adjusted as a result of this amendment. The tariffs increment remains at 5,3% as initially agreed in line with CPI for 2018/19 financial year. The Provincial Treasury's Comments have been taken into account as a result, the 2018/19 budget was amended.
12.	The municipality is requested to table in the next Council Meeting, Provincial Treasury's comments and provide us with the copies of the Council Resolution and minutes thereof.	The Provincial Treasury's Comments will be tabled before Council. Copies of the Council Resolution and Minutes thereof will be submitted to Provincial Treasury.

NO	SUMMARISED COMMENT BY PROVINCIAL TREASURY	RESPONSE TO COMMENT BY PROVINCIAL TREASURY
13.	The municipality is reminded that the Mayor must approve Service Delivery and Budget Implementation Plan (SDBIP) within 28 days of the approval of the budget in terms of Section 53(1)(c)(iii) of the MFMA and that the Municipal Manager must submit the electronic and printed copy thereof to National and Provincial Treasury within 10 working days after the approval of the SDBIP in terms of Regulations 20 (2) (b') of the MBRR.	The Mayor will make sure that SDBIP of the municipality is approved within 28 Days after the approval of the Budget.
14.	As part of the National Treasury's Budget Verification exercise, National Treasury published a consolidated set of the budget information for all municipalities annually. The municipality is thus reminded of their responsibility to ensure that all the submitted annual returns and MSCOA Data Strings are fully aligned to the 2018/19 Approved Budget (i.e. A Schedule).	The MSCOA Data Strings for both uGu District and its two Entities will be tabled before Council on the 28 June 2018 together with amended budget.

COMPILED BY

MR MS DLAMINI
CHIEF FINANCIAL OFFICER
22 JUNE 2018

From: XOLANI MTHIMKHULU [mailto:XOLANI.MTHIMKHULU@kzntreasury.gov.za]
Sent: Friday, June 22, 2018 2:26 PM
To: Mkhululeni.Dlamini <Mkhululeni.Dlamini@ugu.gov.za>
Cc: NKOSINATHI RADEBE <NKOSINATHI.RADEBE@kzntreasury.gov.za>; LERUSHA JOSIAH <LERUSHA.JOSIAH@kzntreasury.gov.za>; Fano.Ngubane <Fano.Ngubane@ugu.gov.za>
Subject: Revised 2018/19 Budget

Dear CFO,

I had a look at your revised budget submitted today by your municipality. Based on the information submitted by your municipality, the 2018/19 budget appears funded with **major risks** as the surplus is very minimal and some of the concerns raised in the feedback letter dated 19 June 2018 are still not addressed i.e. Bulk purchases, Depreciation etc.

Regards,

treasury
Department:
Treasury
PROVINCE OF KWAZULU-NATAL

Xolani Mthimkhulu |
Municipal Finance Analyst |
033 897 4587 (w) | 033 342 4662 (f) |
xolani.mthimkhulu@kzntreasury.gov.za (email)

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 28 JUNE 2018

10.2.3 Amended 2018/2019 Annual Budget as per Provincial Treasury's Comments

The Municipal Manager and the General Manager: Treasury respectively took members through the item.

Following which,

It was unanimously

RESOLVED:

(a) That the report on the Amended 2018/2019 Annual Budget as per Provincial Treasury's Comments be and is hereby **NOTED.**

(b) That the Amended Annual Budget of the Ugu District Municipality for the financial year 2018/2019 be and is hereby **ADOPTED**, 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

(c) That the proposed increase in the municipal tariffs for the 2018/2019 budget year, as per the Tariff of Charges Schedule be and is hereby **ADOPTED**.

(d) That the following budget related as per policies for the budget year 2018/2019, be and is hereby **ADOPTED**:

- Water and Sanitation Tariff Policy;
- Basic Water Service Policy;
- Credit Control and Debt Collection Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Cash Management and Investment Policy;

- Fixed Asset Management Policy & Asset Disposal Policy;
- Supply Chain Management Policy;
- Budget Policy; and
- Virement Policy

(e) That Management prepare and implement cost containment measures.

(f) That all non-essential expenditure be reduced.

(g) That the organogram be reviewed to reduce personnel costs.

(h) That the provision for repairs and maintenance (water and sanitation) infrastructure be reviewed in the adjustment budget to give effect to the 8% guideline.

(i) That a very serious effort be made to increase debt collection.

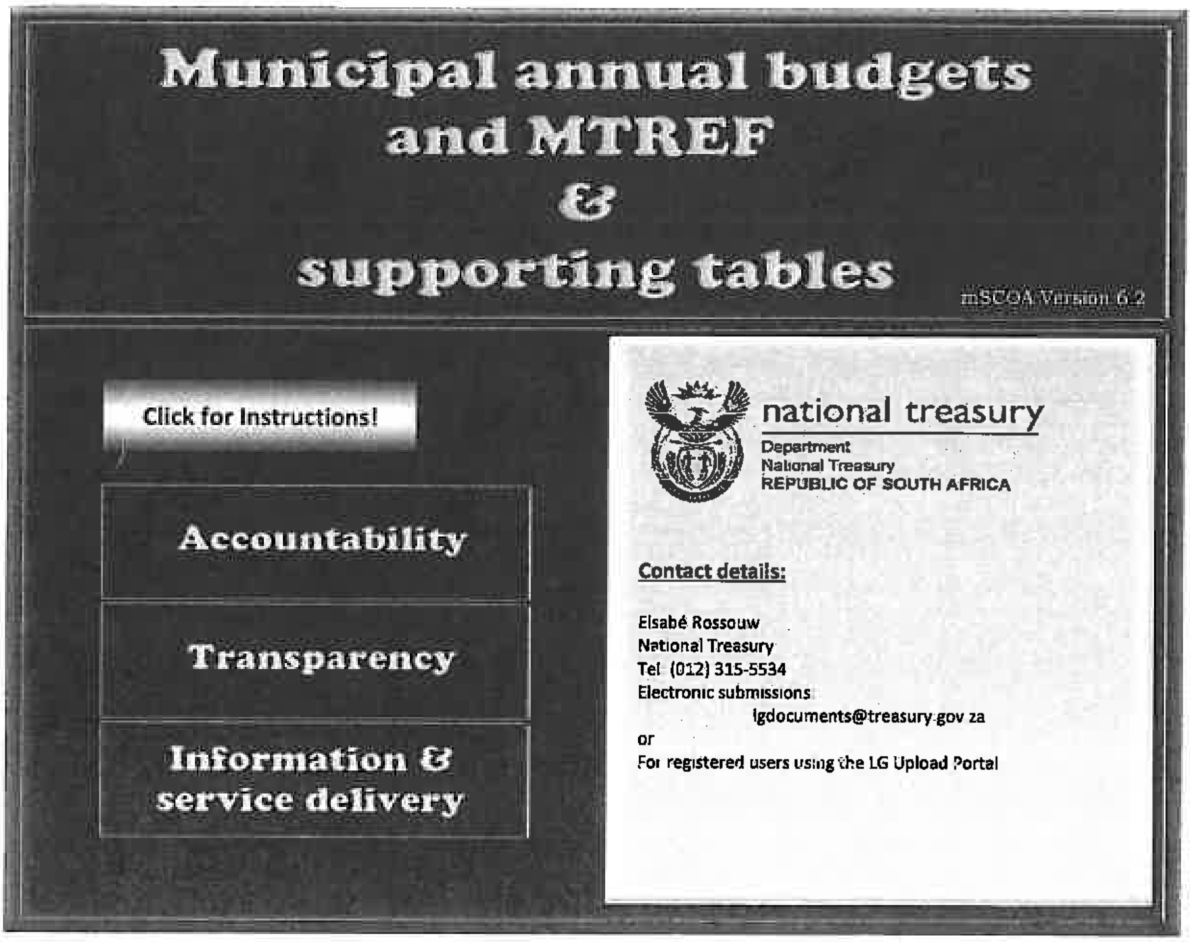
(k) That the cash reserves be enhanced to increase cash liquidity.

(l) That a strategy be implemented to reduce water losses.

CERTIFIED A TRUE COPY OF THE ORIGINAL

VO MAZIBUKO
GENERAL MANAGER: CORPORATE SERVICES

P24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Elsabé Rossouw
National Treasury
Tel (012) 315-5534
Electronic submissions
lgdocuments@treasury.gov za
or
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DC21 Ugu - Table A1 Consolidated Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	295,020	316,108	314,126	429,071	355,329	337,562	337,562	429,111	452,283	477,159
Investment revenue	16,025	26,609	24,229	20,813	2,535	2,408	2,408	3,480	2,672	2,819
Transfers recognised - operational	341,199	382,648	397,281	445,808	445,808	445,808	445,808	451,692	469,124	510,724
Other own revenue	23,746	22,551	20,009	16,986	12,764	12,126	12,126	10,229	10,465	11,041
Total Revenue (excluding capital transfers and contributions)	675,991	747,915	755,645	912,678	816,436	797,905	797,905	894,513	934,545	1,001,743
Employee costs	274,840	302,629	339,203	350,373	316,301	300,486	300,486	347,306	366,061	386,194
Remuneration of councillors	9,146	9,544	9,423	13,306	9,175	8,716	8,716	13,125	13,834	14,595
Depreciation & asset impairment	337,860	195,103	203,639	121,047	121,047	121,047	121,047	58,301	61,449	64,829
Finance charges	12,813	13,556	10,165	9,771	19,615	18,634	18,634	28,001	29,513	31,136
Materials and bulk purchases	56,290	79,151	77,790	84,996	92,584	87,955	87,955	91,029	98,393	103,785
Transfers and grants	29,478	20,327	36,335	18,310	18,310	18,310	18,310	20,213	21,284	22,412
Other expenditure	189,912	308,634	372,205	315,628	309,748	294,261	294,261	326,891	307,510	324,416
Total Expenditure	910,339	928,944	1,048,760	913,432	886,780	849,409	849,409	884,865	898,042	947,366
Surplus/(Deficit)	(234,348)	(181,029)	(293,115)	(753)	(70,344)	(51,504)	(51,504)	9,648	36,503	54,377
Transfers and subsidies - capital (monetary allocations	385,804	355,696	310,299	279,116	278,851	278,851	278,851	290,889	336,038	355,509
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	151,455	174,667	17,184	278,363	208,507	227,347	227,347	300,537	372,541	409,886
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	151,455	174,667	17,184	278,363	208,507	227,347	227,347	300,537	372,541	409,886
Capital expenditure & funds sources										
Capital expenditure	325,786	364,251	316,139	362,325	346,195	328,885	328,885	301,163	317,124	333,932
Transfers recognised - capital	313,934	355,430	302,342	278,851	278,851	278,851	278,851	276,389	291,038	306,463
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	11,853	8,821	13,797	83,474	67,344	50,034	50,034	24,774	26,087	27,469
Total sources of capital funds	325,786	364,251	316,139	362,325	346,195	328,885	328,885	301,163	317,124	333,932
Financial position										
Total current assets	434,431	407,139	338,931	349,307	353,727	331,841	331,841	163,061	174,009	203,498
Total non current assets	3,629,281	3,891,756	3,985,385	4,082,543	4,082,543	3,878,415	3,878,415	4,233,923	4,443,963	4,665,012
Total current liabilities	259,747	254,342	245,748	274,314	274,314	260,598	260,598	192,242	189,735	196,648
Total non current liabilities	173,016	155,407	136,390	115,752	115,752	109,964	114,131	112,293	110,091	108,179
Community wealth/Equity	3,630,949	3,889,146	3,942,178	4,041,784	4,046,204	3,839,694	3,839,694	4,259,899	4,632,440	5,042,326
Cash flows										
Net cash from (used) operating	433,798	414,183	258,153	272,534	225,956	225,956	225,956	274,509	339,949	374,772
Net cash from (used) investing	(324,401)	(364,087)	(327,690)	(362,636)	(343,506)	(343,506)	(343,506)	(300,545)	(316,473)	(333,247)
Net cash from (used) financing	(20,175)	(20,385)	(18,539)	(19,628)	(19,628)	(19,628)	(19,628)	(20,931)	(20,884)	(20,835)
Cash/cash equivalents at the year end	246,549	276,261	188,185	69,758	144,620	144,620	144,620	5,396	7,987	28,678
Cash backing/surplus reconciliation										
Cash and investments available	246,549	276,261	189,051	167,648	172,068	159,265	159,265	4,546	7,092	27,735
Application of cash and investments	16,933	70,242	43,217	93,736	92,719	82,353	82,353	(1,000)	(2,653)	(2,375)
Balance - surplus (shortfall)	229,616	206,019	145,835	73,912	79,349	76,912	76,912	5,546	9,745	30,110
Asset management										
Asset register summary (WDV)	3,623,918	4,037,400	3,965,488	3,841,160	4,051,893	–		–	–	–
Depreciation	337,860	195,103	203,639	121,047	121,047	121,047		58,301	61,449	64,829
Renewal of Existing Assets	1,060	–	–	278,851	278,851	264,908		104,033	109,547	115,353
Repairs and Maintenance	53,697	64,351	66,981	66,839	69,839	66,347		78,788	83,042	87,610
Free services										
Cost of Free Basic Services provided	25,214	54,480	82,075	70,037	70,037	–	139,900	139,900	147,455	155,565
Revenue cost of free services provided	22,983	17,631	–	32,618	32,618	97,522	34,510	34,510	36,373	38,374
Households below minimum service level										
Water:	0	0	0	0	0	0	0	0	0	0
Sanitation/sewerage:	0	0	0	0	0	0	0	0	0	0
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		2,624	2,083	2,190	2,356	2,356	(15,106)	10,250	10,793	11,365
Vote 2 - FINANCE & ADMINISTRATION		231,527	391,689	185,327	201,495	179,852	191,406	4,400	4,633	4,879
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPME		277,022	256,450	262,413	54,239	53,383	49,807	56,773	59,782	62,951
Vote 4 - WATER		424,952	343,848	473,788	786,053	732,896	731,596	976,441	1,050,547	1,125,554
Vote 5 - WASTE WATER MANAGEMENT		106,593	107,403	112,502	120,891	100,041	93,631	110,399	116,251	122,412
Vote 6 - PUBLIC SAFETY		7,277	109	11,915	7,526	7,526	7,150	8,040	8,466	8,915
Vote 7 - ENVIRONMENTAL PROTECTION		10,206	948	17,392	18,827	18,827	17,886	18,007	18,961	19,966
Vote 8 - OTHER: MARKET		1,284	862	181	165	165	157	839	883	930
Vote 9 - SPORTS & RECREATION		309	220	237	241	241	229	253	266	280
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1,061,794**	**1,103,611**	**1,065,944**	**1,191,795**	**1,095,287**	**1,076,756**	**1,185,402**	**1,270,583**	**1,357,252**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - EXECUTIVE & COUNCIL		38,539	55,583	51,670	78,645	79,498	65,607	80,550	81,543	86,027
Vote 2 - FINANCE & ADMINISTRATION		94,836	138,196	171,529	172,126	183,660	166,142	171,750	173,866	183,429
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPME		56,054	27,825	79,205	73,364	73,364	67,016	75,740	76,673	80,890
Vote 4 - WATER		555,936	595,005	514,428	469,062	430,024	440,456	402,101	409,331	431,776
Vote 5 - WASTE WATER MANAGEMENT		68,203	92,103	108,020	91,356	91,356	82,755	125,150	126,691	133,659
Vote 6 - PUBLIC SAFETY		4,367	2,515	5,177	8,434	8,434	8,012	6,300	6,378	6,728
Vote 7 - ENVIRONMENTAL PROTECTION		14,406	16,207	17,566	18,602	18,602	17,672	23,274	23,561	24,856
Vote 8 - OTHER: MARKET		784	1,045	1,165	1,451	1,451	1,378	–	–	–
Vote 9 - SPORTS & RECREATION		77,214	465	–	390	390	371	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–		–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**910,339**	**928,944**	**1,048,760**	**913,432**	**886,780**	**849,409**	**884,865**	**898,042**	**947,366**
Surplus/(Deficit) for the year	2	**151,455**	**174,667**	**17,184**	**278,363**	**208,507**	**227,347**	**300,537**	**372,541**	**409,886**

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

DC21 Ugu - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Governance and administration		234,151	393,772	187,517	203,851	185,558	176,300	14,650	15,427	16,244
Executive and council		2,624	2,083	2,190	2,356	(15,922)	(15,106)	10,250	10,793	11,365
Finance and administration		231,527	391,689	185,327	201,495	201,480	191,406	4,400	4,633	4,879
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		7,586	329	12,151	7,767	7,767	7,379	8,293	8,732	9,195
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		309	220	237	241	241	229	253	266	280
Public safety		7,277	109	11,915	7,526	7,526	7,150	8,040	8,466	8,915
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		287,228	257,398	279,805	73,067	71,256	67,693	74,780	78,743	82,917
Planning and development		277,022	256,450	262,413	54,239	52,428	49,807	56,773	59,782	62,951
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		10,206	948	17,392	18,827	18,827	17,886	18,007	18,961	19,966
Trading services		531,545	451,251	586,291	906,945	830,541	825,227	1,086,840	1,166,797	1,247,966
Energy sources		–	–	–	–	–	–	–	–	–
Water management		424,952	343,848	473,788	786,053	731,982	731,596	976,441	1,050,547	1,125,554
Waste water management		106,593	107,403	112,502	120,891	98,559	93,631	110,399	116,251	122,412
Waste management		–	–	–	–	–	–	–	–	–
Other	4	1,284	862	181	165	165	157	839	883	930
Total Revenue - Functional	2	1,061,794	1,103,611	1,065,944	1,191,795	1,095,287	1,076,756	1,185,402	1,270,583	1,357,252
Expenditure - Functional										
Governance and administration		133,375	193,779	223,199	250,771	243,946	231,749	252,301	255,409	269,456
Executive and council		38,539	55,583	51,670	78,645	69,060	65,607	80,550	81,543	86,027
Finance and administration		94,836	138,196	171,529	172,126	174,886	166,142	171,750	173,866	183,429
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		81,581	2,981	5,177	8,824	8,824	8,383	6,300	6,378	6,728
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		77,214	465	–	390	390	371	–	–	–
Public safety		4,367	2,515	5,177	8,434	8,434	8,012	6,300	6,378	6,728
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		70,460	44,031	96,771	91,966	89,145	84,688	99,014	100,233	105,746
Planning and development		56,054	27,825	79,205	73,364	70,543	67,016	75,740	76,673	80,890
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		14,406	16,207	17,566	18,602	18,602	17,672	23,274	23,561	24,856
Trading services		624,139	687,108	722,448	560,419	543,413	523,211	527,251	536,022	565,435
Energy sources		–	–	–	–	–	–	–	–	–
Water management		555,936	595,005	614,428	469,062	456,303	440,456	402,101	409,331	431,776
Waste water management		68,203	92,103	108,020	91,356	87,110	82,755	125,150	126,691	133,659
Waste management		–	–	–	–	–	–	–	–	–
Other	4	784	1,045	1,165	1,451	1,451	1,378	–	–	–
Total Expenditure - Functional	3	910,339	928,944	1,048,760	913,432	886,780	849,409	884,865	898,042	947,366
Surplus/(Deficit) for the year		151,455	174,667	17,184	278,363	208,507	227,347	300,537	372,541	409,886

References

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

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, 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 A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	192,674	208,858	208,163	315,836	262,943	249,796	249,796	306,836	323,405	341,193
Service charges - sanitation revenue	2	102,346	107,250	105,963	113,236	92,386	87,766	87,766	122,275	128,878	135,966
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other											
Rental of facilities and equipment		2,430	1,089	2,545	1,160	1,116	1,061	1,061	1,391	1,150	1,214
Interest earned - external investments		16,025	26,609	24,229	20,813	2,535	2,408	2,408	3,480	2,672	2,819
Interest earned - outstanding debtors		3,430	4,019	4,021	3,848	483	459	459	508	536	565
Dividends received											
Fines, penalties and forfeits											
Licences and permits											
Agency services											
Transfers and subsidies		341,199	382,648	397,281	445,808	445,808	445,808	445,808	451,692	469,124	510,724
Other revenue	2	16,964	16,630	12,751	11,977	11,165	10,606	10,606	8,329	8,779	9,262
Gains on disposal of PPE		862	813	691							
Total Revenue (excluding capital transfers and contributions)		**675,991**	**747,915**	**755,645**	**912,678**	**816,436**	**797,905**	**797,905**	**894,513**	**934,545**	**1,001,743**
Expenditure By Type											
Employee related costs	2	274,840	302,629	339,203	350,373	316,301	300,486	300,486	347,306	366,061	386,194
Remuneration of councillors		9,146	9,544	9,423	13,306	9,175	8,716	8,716	13,125	13,834	14,595
Debt impairment	3	18	97,093	69,440	3,000	3,000	2,850	2,850	3,159	3,326	3,503
Depreciation & asset impairment	2	337,860	195,103	203,639	121,047	121,047	121,047	121,047	58,301	61,449	64,829
Finance charges		12,813	13,556	10,165	9,771	19,615	18,634	18,634	28,001	29,513	31,136
Bulk purchases	2	52,626	66,091	77,790	76,034	76,034	72,232	72,232	75,000	79,050	83,398
Other materials	8	3,664	13,060	–	8,962	16,551	15,723	15,723	16,029	19,343	20,387
Contracted services		19,964	22,808	35,647	35,558	145,553	138,275	138,275	41,018	43,233	45,611
Transfers and subsidies		29,478	20,327	36,335	18,310	18,310	18,310	18,310	20,213	21,284	22,412
Other expenditure	4, 5	169,930	188,732	229,534	277,070	161,195	153,136	153,136	282,713	260,950	275,302
Loss on disposal of PPE				37,585							
Total Expenditure		**910,339**	**928,944**	**1,048,760**	**913,432**	**886,780**	**849,409**	**849,409**	**884,865**	**898,042**	**947,366**
Surplus/(Deficit)		**(234,348)**	**(181,029)**	**(293,115)**	**(753)**	**(70,344)**	**(51,504)**	**(51,504)**	**9,648**	**36,503**	**54,377**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		385,804	355,696	310,299	279,116	278,851	278,851	278,851	290,889	336,038	355,509
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–		–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		**151,455**	**174,667**	**17,184**	**278,363**	**208,507**	**227,347**	**227,347**	**300,537**	**372,541**	**409,886**
Taxation											
Surplus/(Deficit) after taxation		**151,455**	**174,667**	**17,184**	**278,363**	**208,507**	**227,347**	**227,347**	**300,537**	**372,541**	**409,886**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**151,455**	**174,667**	**17,184**	**278,363**	**208,507**	**227,347**	**227,347**	**300,537**	**372,541**	**409,886**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**151,455**	**174,667**	**17,184**	**278,363**	**208,507**	**227,347**	**227,347**	**300,537**	**372,541**	**409,886**

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 (includes Joint Ventures)

DC21 Ugu - Table A5 Consolidated Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–	–	–	–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPME		–	–	–	–	–	–	–	–	–	–
Vote 4 - WATER		–	–	–	–	–	–	–	–	–	–
Vote 5 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–	–	–	–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–	–	–	–
Vote 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]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE & COUNCIL		599	129	–	1,000	3,400	3,230	3,230	–	–	–
Vote 2 - FINANCE & ADMINISTRATION		11,766	10,720	13,797	50,159	51,679	49,095	49,095	24,500	25,183	26,518
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPME		–	–	268,726	265	285	271	271	274	288	303
Vote 4 - WATER		289,821	348,608	33,616	228,751	241,634	229,552	229,552	227,089	239,125	251,799
Vote 5 - WASTE WATER MANAGEMENT		23,600	4,631	–	81,500	48,547	46,120	–	49,300	51,913	54,664
Vote 6 - PUBLIC SAFETY		–	163	–	–	–	–	–	–	–	–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	650	650	618	618	–	615	648
Vote 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]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		325,786	364,251	316,139	362,325	346,195	328,885	282,766	301,163	317,124	333,932
Total Capital Expenditure - Vote		325,786	364,251	316,139	362,325	346,195	328,885	282,766	301,163	317,124	333,932
Capital Expenditure - Functional											
Governance and administration		12,365	10,849	13,797	51,159	55,079	52,325	52,325	24,500	25,799	27,166
Executive and council		599	129		1,000	400	380	380		–	–
Finance and administration		11,766	10,720	13,797	50,159	54,679	51,945	51,945	24,500	25,799	27,166
Internal audit											
Community and public safety		–	163	–	–	–	–	–	–	–	–
Community and social services											
Sport and recreation											
Public safety			163						–		
Housing											
Health											
Economic and environmental services		–	–	268,726	915	935	888	888	274	288	303
Planning and development				268,726	265	285	271	271	274	288	303
Road transport											
Environmental protection					650	650	618	618	–		
Trading services		313,421	353,239	33,616	310,251	290,181	275,672	275,672	276,389	291,038	306,463
Energy sources											
Water management		289,821	348,608	33,616	228,751	241,634	229,552	229,552	227,089	239,125	251,799
Waste water management		23,600	4,631		81,500	48,547	46,120	46,120	49,300	51,913	54,664
Waste management											
Other											
Total Capital Expenditure - Functional	3	325,786	364,251	316,139	362,325	346,195	328,885	328,885	301,163	317,124	333,932
Funded by:											
National Government		297,015	307,058	302,342	278,851	278,851	278,851	278,851	276,389	291,038	306,463
Provincial Government		16,918	48,373								
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	313,934	355,430	302,342	278,851	278,851	278,851	278,851	276,389	291,038	306,463
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		11,853	8,821	13,797	83,474	67,344	50,034	50,034	24,774	26,087	27,469
Total Capital Funding	7	325,786	364,251	316,139	362,325	346,195	328,885	328,885	301,163	317,124	333,932

References

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

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

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC21 Ugu - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18						
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		50,622	59,313	14,230	27,423	27,423	26,052	26,052			
Call investment deposits	1	222,080	219,254	174,972	140,224	140,224	133,213	133,213	5,396	7,987	28,678
Consumer debtors	1	96,262	60,119	101,304	138,306	138,306	131,391	131,391	106,673	112,327	118,280
Other debtors		50,989	56,917	40,737	22,661	22,661	21,528	21,528	42,896	45,170	47,564
Current portion of long-term receivables		52	12	59	217	217	206	206	62	65	69
Inventory	2	14,426	11,524	7,629	20,475	20,475	19,451	19,451	8,034	8,460	8,908
Total current assets		**434,431**	**407,139**	**338,931**	**349,307**	**349,307**	**331,841**	**331,841**	**163,061**	**174,009**	**203,498**
Non current assets											
Long-term receivables		271	101	31	650	650	618	618	32	34	36
Investments							–	–			
Investment property		29,403	29,500	39,342	30,000	30,000	28,500	28,500	41,428	43,623	45,935
Investment in Associate											
Property, plant and equipment	3	3,590,626	3,850,650	3,929,693	4,042,114	4,042,114	3,840,008	3,840,008	4,175,280	4,382,211	4,599,987
Agricultural											
Biological											
Intangible		8,981	11,504	16,318	9,779	9,779	9,290	9,290	17,183	18,094	19,053
Other non-current assets											
Total non current assets		**3,629,281**	**3,891,756**	**3,985,365**	**4,082,543**	**4,082,543**	**3,878,415**	**3,878,415**	**4,233,923**	**4,443,963**	**4,665,012**
TOTAL ASSETS		**4,063,711**	**4,298,895**	**4,324,316**	**4,431,849**	**4,431,849**	**4,210,257**	**4,210,257**	**4,396,984**	**4,617,971**	**4,868,510**
LIABILITIES											
Current liabilities											
Bank overdraft	1	26,152	2,306	150					851	896	943
Borrowing	4	21,979	19,728	21,591	20,714	20,714	19,678	19,678	20,511	19,486	18,511
Consumer deposits		20,034	20,607	20,831	22,816	22,816	21,675	21,675	21,935	23,098	24,322
Trade and other payables	4	171,312	185,986	174,394	207,320	207,320	196,954	196,954	118,638	121,549	128,164
Provisions		20,269	25,716	28,782	23,464	23,454	22,290	22,290	30,307	24,707	24,707
Total current liabilities		**259,747**	**254,342**	**245,748**	**274,314**	**274,314**	**260,598**	**260,598**	**192,242**	**189,735**	**196,648**
Non current liabilities											
Borrowing		144,531	125,826	104,931	83,333	83,333	79,167	83,333	79,167	75,208	71,448
Provisions		28,484	29,582	31,459	32,419	32,419	30,798	30,798	33,126	34,882	36,731
Total non current liabilities		**173,016**	**155,407**	**136,390**	**115,752**	**115,752**	**109,964**	**114,131**	**112,293**	**110,091**	**108,179**
TOTAL LIABILITIES		**432,762**	**409,749**	**382,137**	**390,066**	**390,066**	**370,562**	**374,729**	**304,535**	**299,826**	**304,826**
NET ASSETS	5	**3,630,949**	**3,889,146**	**3,942,178**	**4,041,784**	**4,041,784**	**3,839,694**	**3,835,528**	**4,092,449**	**4,318,146**	**4,563,684**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		3,630,949	3,889,146	3,942,178	4,041,784	4,041,784	3,839,694	3,839,694	4,259,899	4,632,440	5,042,326
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	**3,630,949**	**3,889,146**	**3,942,178**	**4,041,784**	**4,041,784**	**3,839,694**	**3,839,694**	**4,259,899**	**4,632,440**	**5,042,326**

References

1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

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

4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.

5. Net assets must balance with Total Community Wealth/Equity

DC21 Ugu - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									–	–	–
Service charges		331,609	316,108	285,258	300,350	248,730	248,730	248,730	343,289	361,483	380,642
Other revenue			17,719	22,615	13,137	12,281	12,281	12,281	8,055	3,362	3,547
Government - operating	1	321,618	321,618	391,139	445,808	445,808	445,808	445,808	451,692	469,124	510,724
Government - capital	1	384,636	416,726	310,299	279,116	278,851	278,851	278,851	290,869	336,038	355,509
Interest		19,515	30,628	28,295	23,507	3,018	3,018	3,018	3,989	3,208	3,384
Dividends									–	–	–
Payments											
Suppliers and employees		(283,986)	(654,732)	(732,952)	(761,303)	(724,808)	(724,808)	(724,808)	(775,192)	(782,470)	(825,487)
Finance charges		(12,813)	(13,556)	(10,165)	(9,771)	(19,615)	(19,615)	(19,615)	(28,001)	(29,513)	(31,136)
Transfers and Grants	1	(326,781)	(20,327)	(36,335)	(18,310)	(18,310)	(18,310)	(18,310)	(20,213)	(21,284)	(22,412)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**433,798**	**414,183**	**258,153**	**272,534**	**225,956**	**225,956**	**225,956**	**274,509**	**339,949**	**374,772**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		885	963	900					–	–	–
Decrease (Increase) in non-current debtors		(263)	210	27	(311)	(311)	(311)	(311)	618	651	685
Decrease (increase) other non-current receivables		(20)							–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(325,004)	(365,260)	(328,617)	(362,325)	(343,195)	(343,195)	(343,195)	(301,163)	(317,124)	(333,932)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(324,401)**	**(364,087)**	**(327,690)**	**(362,636)**	**(343,506)**	**(343,506)**	**(343,506)**	**(300,545)**	**(316,473)**	**(333,247)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits		309	573	224	1,086	1,086	1,086	1,086	881	928	977
Payments											
Repayment of borrowing		(20,484)	(20,957)	(18,764)	(20,714)	(20,714)	(20,714)	(20,714)	(21,812)	(21,812)	(21,812)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(20,175)**	**(20,385)**	**(18,539)**	**(19,628)**	**(19,628)**	**(19,628)**	**(19,628)**	**(20,931)**	**(20,884)**	**(20,835)**
NET INCREASE/ (DECREASE) IN CASH HELD		**89,222**	**29,711**	**(88,076)**	**(109,729)**	**(137,177)**	**(137,177)**	**(137,177)**	**(46,967)**	**2,591**	**20,691**
Cash/cash equivalents at the year begin:	2	157,328	246,549	276,261	179,487	281,797	281,797	281,797	52,363	5,396	7,987
Cash/cash equivalents at the year end:	2	246,549	276,261	188,185	69,758	144,620	144,620	144,620	5,396	7,987	28,678

References

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

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

3. The MTREF is populated directly from SA30.

Total receipts	1,057,979	1,103,971	1,038,533	1,061,608	988,378	988,378	988,378	1,098,532	1,173,866	1,254,492
Total payments	(948,583)	(1,053,875)	(1,108,069)	(1,151,710)	(1,105,928)	(1,105,928)	(1,105,928)	(1,124,568)	(1,150,391)	(1,212,966)
	109,396	50,096	(69,536)	(90,101)	(117,550)	(117,550)	(117,550)	(26,036)	23,475	41,526
Borrowings & investments & c.deposits	309	573	224	1,086	1,086	1,086	1,086	881	928	977
Repayment of borrowing	(20,484)	(20,957)	(18,764)	(20,714)	(20,714)	(20,714)	(20,714)	(21,812)	(21,812)	(21,812)
	89,222	29,711	(88,076)	(109,729)	(137,177)	(137,177)	(137,177)	(46,967)	2,591	20,691
	–	–	–	0	–	–	–	–	(0)	0

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	246,549	276,261	188,185	69,758	144,620	144,620	144,620	5,396	7,987	28,678
Other current investments > 90 days		–	0	866	97,890	23,028	14,646	14,646	(851)	(896)	(943)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**246,549**	**276,261**	**189,051**	**167,648**	**167,648**	**159,265**	**159,265**	**4,546**	**7,092**	**27,735**
Application of cash and investments											
Unspent conditional transfers		21,366	8,730	1,400	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(4,433)	61,512	41,817	93,736	92,719	82,353	82,353	(1,000)	(2,653)	(2,375)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**16,933**	**70,242**	**43,217**	**93,736**	**92,719**	**82,353**	**82,353**	**(1,000)**	**(2,653)**	**(2,375)**
Surplus(shortfall)		**229,616**	**206,019**	**145,835**	**73,912**	**74,929**	**76,912**	**76,912**	**5,546**	**9,745**	**30,110**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements										
Debtors	153,881	115,744	131,177	113,584	114,601	114,601	114,601	119,638	124,202	130,539
Creditors due	149,448	177,256	172,994	207,320	207,320	196,954	196,954	118,638	121,549	128,164
Total	4,433	(61,512)	(41,817)	(93,736)	(92,719)	(82,353)	(82,353)	1,000	2,653	2,375
Debtors collection assumptions										
Balance outstanding - debtors	147,521	117,138	142,072	161,617	161,617	153,536	153,536	149,602	157,531	165,880
Estimate of debtors collection rate	104.3%	98.8%	92.3%	70.3%	70.9%	74.6%	74.6%	80.0%	78.8%	78.7%

Long term investments committed										
Balance (*Insert description; eg sinking fund*)										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement										
Self-insurance										
Other (list)										
	–	–	–	–	–	–	–	–	–	–

DC21 Ugu - Table A9 Consolidated Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE										
Total New Assets	1	336,082	374,266	316,139	83,474	64,344	61,127	197,129	206,962	217,931
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		281,738	280,863	291,710	10,400	4,733	4,497	131,966	138,960	146,325
Sanitation Infrastructure		20,858	47,805	–	20,000	6,597	6,267	40,390	42,530	44,785
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*302,596*	*328,688*	*291,710*	*30,400*	*11,330*	*10,763*	*172,356*	*181,491*	*191,110*
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		8,794	16,464	323	29,700	29,100	27,645	14,000	14,742	15,523
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*20,704*	*30,661*	*323*	*29,700*	*29,100*	*27,645*	*14,000*	*14,742*	*15,523*
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	8,300	–	–	–	23	24	25
Intangible Assets		*2,487*	*4,902*	*8,300*	–	–	–	*23*	*24*	*25*
Computer Equipment				–	6,609	6,609	6,279	584	–	–
Furniture and Office Equipment			–	4,243	1,015	1,138	1,081	166	175	184
Machinery and Equipment		–		10,821	–	–	–	–	–	–
Transport Assets		10,296	10,015	742	15,750	16,167	15,359	10,000	10,530	11,088
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	1,060	–	–	278,851	278,851	264,908	104,033	109,547	115,353
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	217,351	217,351	206,483	95,123	100,165	105,473
Sanitation Infrastructure		1,060	–	–	61,500	61,500	58,425	8,910	9,382	9,879
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*1,060*	–	–	*278,851*	*278,851*	*264,908*	*104,033*	*109,547*	*115,353*
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure		2,791,080	2,503,693	2,473,728	2,498,119	2,498,119				
Sanitation Infrastructure		604,238	1,294,172	1,252,347	1,343,041	1,343,041				
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		*3,395,318*	*3,797,865*	*3,726,075*	*3,841,160*	*3,841,160*	–	–	–	–
Community Facilities										
Sport and Recreation Facilities										
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets										
Revenue Generating		29,403	29,500	29,503						
Non-revenue Generating										
Investment properties		*29,403*	*29,500*	*29,503*	–	–	–	–	–	–
Operational Buildings		190,216	198,530	152,391						
Housing										
Other Assets		*190,216*	*198,530*	*152,391*	–	–	–	–	–	–
Biological or Cultivated Assets										
Servitudes				11,461						
Licences and Rights						9,779				
Intangible Assets		*8,981*	*11,504*	*11,461*	–	*9,779*	–	–	–	–
Computer Equipment						16,954				
Furniture and Office Equipment				5,544		76,291				
Machinery and Equipment				3,799		67,814				
Transport Assets				36,714		39,895				
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3,623,918	4,037,400	3,965,488	3,841,160	4,051,893	–	–	–	–
EXPENDITURE OTHER ITEMS										
Depreciation	7	337,860	195,103	203,639	121,047	121,047	121,047	58,301	61,449	64,829
Repairs and Maintenance by Asset Class	3	53,697	64,351	66,981	66,839	69,839	66,347	78,788	83,042	87,610
Roads Infrastructure		954	1,145	10,035	5,487	5,487	5,213	6,030	6,356	6,705
Storm water Infrastructure		–	–	–	–		–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		15,057	18,064	17,678	22,481	22,481	21,357	28,070	29,586	31,213
Sanitation Infrastructure		4,342	5,210	12,478	3,122	3,122	2,966	5,113	5,389	5,686
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	806	–	–	–	–	–	–
Infrastructure		*20,354*	*24,419*	*40,996*	*31,091*	*31,091*	*29,536*	*39,213*	*41,331*	*43,604*
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		16,274	19,524	3,378	7,629	7,629	7,248	8,385	8,837	9,323
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*32,284*	*38,732*	*3,378*	*7,629*	*7,629*	*7,248*	*8,385*	*8,837*	*9,323*
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1,000	1,200	–	1,098	109765227%	1,043	1,206	1,271	1,341
Intangible Assets		*1,000*	*1,200*	–	*1,098*	*1,098*	*1,043*	*1,206*	*1,271*	*1,341*
Computer Equipment		58		657	203	203	193	224	236	249
Furniture and Office Equipment		–	–	–	101	101	96	398	420	443
Machinery and Equipment				10,422	11,577	11,577	10,998	12,723	13,410	14,147
Transport Assets		–	–	11,527	15,140	18,140	17,233	16,639	17,537	18,502
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		391,557	259,454	270,619	187,887	190,887	187,395	137,089	144,492	152,439
Renewal and upgrading of Existing Assets as % of total capex		*0.3%*	*0.0%*	*0.0%*	*77.0%*	*81.3%*	*81.3%*	*34.5%*	*34.6%*	*34.6%*
Renewal and upgrading of Existing Assets as % of deprecn		*0.3%*	*0.0%*	*0.0%*	*230.4%*	*230.4%*	*218.8%*	*178.4%*	*178.3%*	*177.9%*
R&M as a % of PPE		*1.5%*	*1.7%*	*1.7%*	*1.7%*	*1.7%*	*1.7%*	*1.9%*	*1.9%*	*1.9%*
Renewal and upgrading and R&M as a % of PPE		*2.0%*	*2.0%*	*2.0%*	*9.0%*	*9.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Detail of upgrading of existing assets provided in Table SA34e

7. Detail of depreciation provided in Table SA34d

DC21 Ugu - Table A10 Consolidated basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		30	32	32	35	60	35	35	35	35
Piped water inside yard (but not in dwelling)		14	15	15	16	26	16	16	16	16
Using public tap (at least min.service level)	2	58	61	61	67	154	67	67	67	67
Other water supply (at least min.service level)	4	28	29	29	32	5	32	32	32	32
Minimum Service Level and Above sub-total		130	137	137	150	245	150	150	150	150
Using public tap (< min.service level)	3	25	26	26	29	29	29	29	29	29
Other water supply (< min.service level)	4	26	27	27	30	31	30	30	30	30
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		51	54	54	59	60	59	59	59	59
Total number of households	5	181	190	190	210	305	210	210	210	210
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		35	37	37	41	15	41	41	41	41
Flush toilet (with septic tank)		15	16	16	17	53	17	17	17	17
Chemical toilet		18	19	19	21	21	21	21	21	21
Pit toilet (ventilated)		58	61	61	67	116	67	67	67	67
Other toilet provisions (> min.service level)		–	–	–	–	3	–	–	–	–
Minimum Service Level and Above sub-total		126	132	132	146	208	146	146	146	146
Bucket toilet		3	3	3	3	8	3	3	3	3
Other toilet provisions (< min.service level)		49	51	51	57	65	57	57	57	57
No toilet provisions		8	8	8	9	181	9	9	9	9
Below Minimum Service Level sub-total		60	63	63	69	254	69	69	69	69
Total number of households		186	195	195	215	462	215	215	215	215
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households		–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–		–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		25,214	54,480	82,075	70,037	70,037	–	139,900	147,455	155,565
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		25,214	54,480	82,075	70,037	70,037	–	139,900	147,455	155,565
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		22,983	17,631	–	32,618	32,618	97,522	34,510	36,373	38,374
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		22,983	17,631	–	32,618	32,618	97,522	34,510	36,373	38,374

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance <= 200m from dwelling

3. Stand distance > 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)

8. Must reflect the cost to the municipality of providing the Free Basic Service

9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

DC21 Ugu - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)											
Net Property Rates		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	6										
Total Service charges - water revenue		240,871	280,970	290,238	418,491	365,598	347,318	347,318	481,246	507,233	535,131
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		22,963	17,631		32,618	102,655	97,522	97,522	34,510	36,373	38,374
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		[illegible]	(34,480)	[illegible]	[illegible]	–	–		139,900	[illegible]	[illegible]
Net Service charges - water revenue		[illegible]	[illegible]	[illegible]	[illegible]	262,943	249,796	249,796	306,836	325,405	[illegible]
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		102,346	107,250	105,963	113,236	92,386	87,766	87,766	122,275	128,878	135,966
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - sanitation revenue		102,346	107,250	105,963	113,236	92,386	87,766	87,766	122,275	128,878	135,966
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–
Other Revenue by source											
Building Plans		114	92	123	125	117	111	111	132	139	147
Connection fee - illegal connections					7	7	6	6	8	8	8
House Connections		1,977	1,845	1,549	125	117	111	111	189	199	210
New Connection Fees					2,757	2,570	2,441	2,441	2,857	3,011	3,177
Reconnections		118	170	101	160	149	142	142	166	175	185
Restrictions/Disconnections		477	462	448	793	739	702	702	706	747	789
Septic Tanks - Umdoni Municipality					483	450	428	428	548	578	610
Tender Deposits		129	174	314	324	302	287	287	29	31	32
Rates Certificates		836	923	1,010	937	874	830	830	987	1,040	1,098
Water Sundry		111	273	19	2	2	2	2	2	2	2
Miscellaneous / Sundry		10,407	12,022	6,529	1,102	1,028	976	976	604	637	672
Other Income _ Entity	3	2,794	869	2,658	5,160	4,810	4,570	4,570	2,098	2,212	2,333
Total 'Other' Revenue	1	16,984	16,630	12,751	11,977	11,165	10,606	10,606	8,329	8,779	9,262
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	170,412	187,783	208,779	222,359	200,736	190,699	190,699	245,544	258,803	273,037
Pension and UIF Contributions		2,308	31,572	33,675	36,062	32,556	30,928	30,928	38,926	41,028	43,285
Medical Aid Contributions		11,906	13,164	14,161	21,888	19,759	18,771	18,771	24,395	25,712	27,126
Overtime		23,912	29,685	32,839	22,454	20,271	19,257	19,257	7,205	7,594	8,012
Performance Bonus		622	839		998	901	856	856	926	976	1,029
Motor Vehicle Allowance		12,230	12,415	12,709	12,189	11,013	10,462	10,462	11,780	12,416	13,099
Cellphone Allowance		1,516	1,616	1,647	1,796	1,621	1,540	1,540	1,547	1,630	1,720
Housing Allowances		1,301	1,590	1,704	1,434	1,294	1,230	1,230	893	941	993
Other benefits and allowances		11,723	15,677	25,573	11,258	10,163	9,655	9,655	11,478	12,098	12,763
Payments in lieu of leave		3,446	4,390	8,380	18,436	16,643	15,811	15,811	3,019	3,182	3,356
Long service awards		5,339	3,496	762	1,486	1,344	1,277	1,277	1,595	1,681	1,774
Post-retirement benefit obligations	4	30,126	404	(1,027)			–	–	–	–	–
sub-total	5	274,840	302,629	339,203	350,373	316,301	300,486	300,486	347,306	366,061	386,194
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	274,840	302,629	339,203	350,373	316,301	300,486	300,486	347,306	366,061	386,194
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–

DC21 Ugu - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description R thousand	Ref 1	Vote 1 - EXECUTIVE & COUNCIL	Vote 2 - FINANCE & ADMINISTRATION	Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMEN	Vote 4 - WATER	Vote 5 - WASTE WATER MANAGEMENT	Vote 6 - PUBLIC SAFETY	Vote 7 - ENVIRONMENTAL PROTECTION	Vote 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]	Total
Revenue By Source																	
Property rates																	–
Service charges - electricity revenue																	–
Service charges - water revenue					306,836												306,836
Service charges - sanitation revenue						122,275											122,275
Service charges - refuse revenue																	–
Service charges - other																	–
Rental of facilities and equipment				300					839	253							1,391
Interest earned - external investments			2,535	945													3,480
Interest earned - outstanding debtors					508												508
Dividends received																	–
Fines, penalties and forfeits																	–
Licences and permits																	–
Agency services																	–
Other revenue			8	2,098	5,347	877											8,329
Transfers and subsidies		10,250	1,865	53,430	346,984	13,117	8,040	18,007									451,693
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and contributior		10,250	4,408	56,773	659,675	136,269	8,040	18,007	839	253	–	–	–	–	–	–	894,514
Expenditure By Type																	
Employee related costs		44,857	79,991	43,418	105,828	56,819		16,394									347,306
Remuneration of councillors		11,509		1,616													13,125
Debt impairment			3,159														3,159
Depreciation & asset impairment			58,000	301													58,301
Finance charges			28,000	1													28,001
Bulk purchases					75,000												75,000
Other materials					16,029												16,029
Contracted services			29,969	49	11,000												41,018
Transfers and subsidies			20,213														20,213
Other expenditure		33,504	73,720	30,355	128,934	3,020	6,300	6,880									282,713
Loss on disposal of PPE																	–
Total Expenditure		89,869	293,052	75,740	336,791	59,839	6,300	23,274	–	–	–	–	–	–	–	–	884,865
Surplus/(Deficit)		(79,619)	(288,644)	(18,966)	322,884	76,430	1,740	(5,267)	839	253	–	–	–	–	–	–	9,649
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)					290,888												290,888
Transfers and subsidies - capital (in-kind - all)																	–
Surplus/(Deficit) after capital transfers & contributions		(79,619)	(288,644)	(18,966)	613,772	76,430	1,740	(5,267)	839	253	–	–	–	–	–	–	300,537

References

1. Departmental columns to be based on municipal organisation structure

DC21 Ugu - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Call investment deposits											
Call deposits		222,080	219,254	174,972	140,224	140,224	133,213	133,213	5,396	7,987	28,678
Other current investments											
Total Call investment deposits	2	**222,080**	**219,254**	**174,972**	**140,224**	**140,224**	**133,213**	**133,213**	**5,396**	**7,987**	**28,678**
Consumer debtors											
Consumer debtors		266,640	326,397	391,289	344,867	344,867	327,624	327,624	412,028	433,865	456,860
Less: Provision for debt impairment		(170,378)	(266,277)	(289,985)	(206,561)	(206,561)	(196,233)	(196,233)	(305,355)	(321,538)	(338,580)
Total Consumer debtors	2	**96,262**	**60,119**	**101,304**	**138,306**	**138,306**	**131,391**	**131,391**	**106,673**	**112,327**	**118,280**
Debt impairment provision											
Balance at the beginning of the year		94,288	170,378	266,277	203,561	203,561	193,383	193,383	289,985	305,355	321,538
Contributions to the provision		76,090	95,962	36,085	3,000	3,000	2,850	2,850	15,369	16,184	17,042
Bad debts written off			(62)	(12,377)							
Balance at end of year		**170,378**	**266,277**	**289,985**	**206,561**	**206,561**	**196,233**	**196,233**	**305,355**	**321,538**	**338,580**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		7,935,500	8,722,924	8,979,121	9,042,527	9,042,527	8,590,401	8,590,401	9,233,994	9,502,375	9,784,980
Leases recognised as PPE	3				–						
Less: Accumulated depreciation		4,344,874	4,872,274	5,049,428	5,000,413	5,000,413	4,750,393	4,750,393	5,058,714	5,120,163	5,184,992
Total Property, plant and equipment (PPE)	2	**3,590,626**	**3,850,650**	**3,929,693**	**4,042,114**	**4,042,114**	**3,840,008**	**3,840,008**	**4,175,280**	**4,382,211**	**4,599,987**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		21,979	19,728	21,591	20,714	20,714	19,678	19,678	20,511	19,486	18,511
Total Current liabilities - Borrowing		**21,979**	**19,728**	**21,591**	**20,714**	**20,714**	**19,678**	**19,678**	**20,511**	**19,486**	**18,511**
Trade and other payables											
Trade and other creditors		149,448	177,256	172,994	207,320	207,320	196,954	196,954	118,638	121,549	128,164
Unspent conditional transfers		21,366	8,730	1,400							
VAT		498									
Total Trade and other payables	2	**171,312**	**185,986**	**174,394**	**207,320**	**207,320**	**196,954**	**196,954**	**118,638**	**121,549**	**128,164**
Non current liabilities - Borrowing											
Borrowing	4	144,531	125,826	104,931	83,333	83,333	79,167	83,333	79,167	75,208	71,448
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		**144,531**	**125,826**	**104,931**	**83,333**	**83,333**	**79,167**	**83,333**	**79,167**	**75,208**	**71,448**
Provisions - non-current											
Retirement benefits		15,250	15,572	16,002	16,953	16,953	16,105	16,105	16,850	17,743	18,684
List other major provision items											
Refuse landfill site rehabilitation											
Other		13,234	14,010	15,457	15,466	15,466	14,693	14,693	16,276	17,139	18,047
Total Provisions - non-current		**28,484**	**29,582**	**31,459**	**32,419**	**32,419**	**30,798**	**30,798**	**33,126**	**34,882**	**36,731**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		3,479,494	3,889,146	3,942,178	3,763,421	3,763,421	3,575,250	3,575,250	3,959,363	4,259,899	4,632,440
GRAP adjustments											
Restated balance		3,479,494	3,889,146	3,942,178	3,763,421	3,763,421	3,575,250	3,575,250	3,959,363	4,259,899	4,632,440
Surplus/(Deficit)		151,455	174,667	17,184	278,363	208,507	227,347	227,347	300,537	372,541	409,886
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)		**3,630,949**	**4,063,812**	**3,959,363**	**4,041,784**	**3,971,928**	**3,802,597**	**3,802,597**	**4,259,899**	**4,632,440**	**5,042,326**
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**3,630,949**	**4,063,812**	**3,959,363**	**4,041,784**	**3,971,928**	**3,802,597**	**3,802,597**	**4,259,899**	**4,632,440**	**5,042,326**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										

DC21 Ugu - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Good Governance	Financial Management			103,180	229,798	184,821	201,488	179,852	170,860	205,796	216,703	228,188
Good Governance	Human Resources Management										–	–
Good Governance	Support services			1,410	755	505	3,438	3,438	3,266	3,250	3,422	3,604
Good Governance	Institutional Transformation			889			1,636				–	–
Good Governance	Strategic Planning			278	250	400	400	400	400	400	421	444
Economic Development	Agricultural Market			1,903	1,284	181	165	165	157	839	883	930
Economic Development	Local Economic Development			13,174	4,736	5,970	20,678	53,383	50,714	23,444	24,686	25,995
Environmental Protection	Environmental Services			8,863	10,206	17,392	18,827	18,827	17,886	1,801	1,896	1,997
Community	Sports & Recreation			468	309	237	241	241	229	253	266	280
Safety & Security	Fire Fighting			4,686		1,593	1,734	1,734	1,647	2,460	2,590	2,728
Safety & Security	Disaster Management			14,679	7,277	10,321	6,700	6,700	6,365	5,580	5,876	6,187
Sustanable Services	Sanitation			100,105	104,180	112,502	120,708	100,041	95,039	110,399	116,251	122,412
Sustanable Services	Water			812,161	744,816	732,021	815,779	730,505	730,193	831,180	897,588	964,488
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**1,061,794**	**1,103,611**	**1,065,944**	**1,191,795**	**1,095,287**	**1,076,756**	**1,185,402**	**1,270,583**	**1,357,252**

References

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

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

check op revenue balance	–	0	–	–	0	(0)	–	(0)	0

DC21 Ugu - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Viability	Financial Management			31,008	34,984	22,426	46,754	44,416	44,416	50,448	53,172	56,097
Good Governance	Human Resources Management			267,421	302,629	339,203	348,245	330,833	330,833	347,306	366,061	386,194
Good Governance	Communication Services							–	–			
Good Governance	Public Participation			223	638	1,783	1,410	1,340	1,340	3,122	3,291	3,472
Good Governance	Support Services							–	–			
Good Governance	Strategic Planning			650	150	400	400	380	380	400	422	445
Good Governance	Shared Services Strategy							–	–			
Institutional Transformation	Skills Training & Development			2,606	2,606	2,107	3,000	2,850	2,850	3,000	3,162	3,336
Institutional Transformation	Employee Assistance Programmes			93	66	139	125	119	119	120	126	133
Social Development	Occupational Health & Safey			83	80	1,001	500	475	475	200	211	222
Social Development	Special Programmes				1,057	4,591	5,762	5,464	5,464	28,884	30,444	32,118
Social Development	Culture							–	–			
Social Development	Sports Development			1,351	131	3,073	1,500	1,425	1,425	5,700	6,008	6,338
Economic Development	Agricultural Market				1,045	1,165	390	371	371	–		
Economic Development	Local Economic Development			554	2,549	1,645	2,105	2,000	2,000	4,050	4,269	4,503
Economic Development	Tourism Marketing			6,442	5,154	6,627	6,840	6,498	6,498	7,203	7,584	7,986
Economic Development	Tourism Development			4,602	5,250	5,299	5,682	5,398	5,398	5,983	6,300	6,634
Environmental Protection	Climate Change Vulnerability Assessment						150	143	143		–	–
Environmental Protection	Environmental Services				1,273	1,581	19,855	18,862	18,862	23,274	24,531	25,880
Environmental Protection	Waste Management						100	[illegible]	95		–	–
Environmental Protection	Coastal Management			–	2		10	10	10		–	–
Environmental Protection	Air Quality Management			–	62	6	300	285	285		–	–
Safety & Security	Fire Fighting			1,805	–	431	1,734	1,647	1,647		–	–
Safety & Security	Disaster Management			1,503	2,515	4,746	6,700	6,365	6,365	8,040	8,474	8,940
Safety & Security	Security Measures			10,436	11,255	15,133	16,000	15,200	15,200	13,500	14,229	15,012
Safety & Security	Crime Prevention Programmes							–	–		–	–
Sustainable Services	Sanitation			40,195	62,770	70,252	86,139	81,832	81,832	59,839	63,071	66,539
Sustainable Services	VIP Toilets			11,835		10,729	15,000	14,250	14,250	9,500	10,013	10,564
Sustainable Services	Water Distribution			529,732	494,628	558,430	344,741	346,524	309,153	314,296	296,676	312,852
Allocations to other priorities												
											–	0
Total Expenditure			1	910,339	928,944	1,048,760	913,432	886,760	849,409	884,865	898,042	947,366

References

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

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

check op expenditure balance	–	(1)	–	–	0	–	–	0	0

DC21 Ugu - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Good Governance	Support services	A		599		3,505	6,609	6,544	6,217	14,000	14,742	15,523
Good Governance	Human Resources Management	B				10,291	29,700	32,368	30,749	500	527	554
Good Governance	Vehicle Replacement Programme (Fleet Management)	C					15,750	16,167	15,359	10,000	10,530	11,088
Good Governance	Financial Management / IA	D										
Good Governance	Legal Services	E										
Good Governance	Financial Management	F		11,766	10,849							
Good Governance	Strategy & shared services	G										
Good Governance	Exceutive & Council	H										
Institutional Transformation	Office centralisation	I					750	285	271	274	288	303
Infrastructure	Telecommunication	J										
Institutional Transformation	Workshops Refurbishment	K										
Infrastructure	Sports development	L										
Institutional Transformation	Special Programmes	M										
Safety & Security		N										
Safety & Security	Disaster Management	O			163							
Safety & Security	Fire Fighting	P										
Economic Development	Agricultural Market	Q										
Economic Development	Local Economic Development	R					295	650	618			
Environmental Protection	Environmental Services	S										
Sustainable Services	Leakage Management	T										
Sustanable Services	Water	U		289,821	348,608	268,726	227,751	241,634	229,552	227,089	239,125	251,799
Sustanable Services	Sanitation	V		23,600	4,631	33,616	81,500	48,547	46,120	49,300	51,913	54,664
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	325,786	384,251	316,139	362,325	348,195	328,885	301,163	317,124	333,932

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

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

check capital balance	-	-	-	-	0	0	-	0	(0)

DC21 Ugu - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.7%	3.7%	2.8%	3.3%	4.5%	4.6%	4.6%	5.6%	5.7%	5.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.9%	9.4%	8.1%	6.5%	10.9%	11.2%	11.2%	11.2%	11.0%	10.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.7	1.6	1.4	1.3	1.3	1.3	1.3	0.8	0.9	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.7	1.6	1.4	1.3	1.3	1.3	1.3	0.8	0.9	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	1.1	0.8	0.6	0.6	0.6	0.6	0.0	0.0	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		112.3%	100.1%	90.8%	69.9%	69.9%	73.6%	73.6%	80.1%	80.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		112.4%	100.0%	90.6%	70.0%	70.0%	73.7%	73.7%	80.0%	79.9%	79.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	21.8%	15.7%	18.8%	17.7%	19.8%	19.3%	19.3%	16.7%	16.9%	16.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%								
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	90.0%	90.0%								
Creditors to Cash and Investments		60.6%	64.2%	91.9%	297.2%	143.4%	136.2%	136.2%	2198.5%	1521.7%	446.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	0									
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.7%	40.5%	44.9%	38.4%	38.7%	37.7%	37.7%	38.8%	39.2%	38.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	42.0%	41.7%	44.6%	39.8%	39.9%	38.8%		40.3%	39.9%	39.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.9%	8.6%	8.9%	7.3%	8.6%	8.3%		8.8%	8.9%	8.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	51.9%	27.9%	28.3%	14.3%	17.2%	17.5%	17.5%	9.6%	9.7%	9.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	6.5	7.8	8.1	19.7	19.7	19.7	13.6	17.7	18.5	19.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	49.5%	36.9%	44.9%	37.5%	45.2%	45.2%	45.2%	34.8%	34.7%	34.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.6	5.6	3.5	1.4	2.7	2.9	2.9	0.1	0.1	0.5

References

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

2. Only include if services provided by the municipality

DC21 Ugu - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						710	745	722	722	722	722	722
Females aged 5 - 14						133	139	241	241	241	241	241
Males aged 5 - 14						121	127	127	127	127	127	127
Females aged 15 - 34						216	227	227	227	227	227	227
Males aged 15 - 34						196	205	205	205	205	205	205
Unemployment						160	200	25	200	200	200	200
Monthly household income (no. of households)	1, 12											
No income						41,247	41,247	25,750	25,750	25,750	25,750	25,750
R1 - R1 600						18,449	18,449	18,449	18,449	18,449	18,449	18,449
R1 601 - R3 200						38,547	38,647	38,547	38,547	38,547	38,547	38,547
R3 201 - R6 400						21,760	21,760	21,760	21,760	21,760	21,760	21,760
R6 401 - R12 800						10,995	10,995	10,995	10,995	10,995	10,995	10,995
R12 801 - R25 600						4,958	4,958	4,958	4,958	4,958	4,958	4,958
R25 601 - R51 200						1,811	1,811	1,811	1,811	1,811	1,811	1,811
R52 201 - R102 400						532	532	532	632	532	532	632
R102 401 - R204 800						156	156	156	156	156	168	156
R204 801 - R409 600						74	74	74	74	74	74	74
R409 601 - R819 200						186	186	186	186	188	166	186
> R819 200						55	55	55	55	55	55	55
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						710	710	710	710	710	710	710
Number of poor people in municipal area						168	168	168	168	168	168	168
Number of households in municipal area						152	152	152	152	152	152	152
Number of poor households in municipal area						114	114	114	114	114	114	114
Definition of poor household (R per month)						2,020	2,020	2,020	2,020	2,020	2,020	2,020
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						5.8%	5.6%	5.2%				
Interest rate - borrowing						10.1%	10.6%	10.5%				
Interest rate - investment						7.3%	7.7%	7.7%				
Remuneration increases						6.5%	6.6%	6.6%				
Consumption growth (electricity)												
Consumption growth (water)						3.0%	3.8%	3.6%				
Collection rates	7											
Property tax/service charges						80.2%	80.5%	87.0%	87.0%	87.0%	87.0%	87.0%
Rental of facilities & equipment						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						%	%	%	%	%	%	%
Revenue from agency services						%	%	%	%	%	%	%

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Municipal entity services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Household service targets (000)									
Name of municipal entity		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Electricity	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)									

DC21 Ugu Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2014/15 Audited Outcome	2015/16 Audited Outcome	2016/17 Audited Outcome	Current Year 2017/18 Original Budget	Current Year 2017/18 Adjusted Budget	Current Year 2017/18 Full Year Forecast	Current Year 2017/18 Pre-audit outcome	2018/19 Medium Term Revenue & Expenditure Framework Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	249,540	276,261	165,165	49,734	144,620	144,620	144,620	5,386	7,887	29,678
Cash + investments at the yr end less applications - R'000	18(1)b	2	229,616	206,019	145,835	73,912	74,929	76,912	76,912	5,546	8,745	30,110
Cash year end/monthly employee/supplier payments	18(1)b	3	5.5	5.6	3.6	1.4	2.7	2.8	2.9	0.1	0.1	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	161,455	174,887	17,164	276,369	208,507	227,347	227,347	300,537	372,541	406,889
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	1.1%	(6.6%)	30.6%	(23.2%)	(11.0%)	(6.0%)	14.8%	(0.5%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	104.3%	98.8%	92.3%	70.3%	70.8%	74.8%	74.6%	80.0%	78.5%	78.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	30.7%	22.1%	0.7%	0.8%	0.8%	0.8%	0.7%	0.7%	0.7%
Capital payments % of capital expenditure	18(1)c;19	8	93.6%	100.3%	103.9%	100.0%	99.1%	104.4%	121.4%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								96.4%	96.6%	96.7%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(20.5%)	21.4%	13.4%	0.0%	(5.9%)	0.0%	(7.2%)	5.3%	5.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(82.5%)	(88.8%)	2000.0%	0.0%	(5.9%)	0.0%	(85.0%)	5.3%	5.3%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.5%	1.7%	1.7%	1.7%	1.7%	1.7%	2.1%	1.9%	1.9%	1.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.3%	0.0%	0.0%	77.0%	80.5%	80.5%	0.0%	34.5%	34.6%	34.5%

References

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

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		6.1%	7.1%	(0.6%)	36.8%	(17.2%)	(5.0%)	0.0%	20.8%	5.4%	5.5%
% incr Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a		4.6%	5.4%	(0.3%)	51.7%	(16.7%)	(5.0%)	0.0%	16.7%	5.4%	5.5%
% incr Service charges - sanitation revenue	18(1)a		6.1%	4.8%	(1.2%)	6.8%	(18.4%)	(5.0%)	0.0%	32.4%	5.4%	6.6%
% incr Service charges - refuse revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		285,020	316,106	314,126	428,871	355,329	337,562	337,562	429,111	452,283	477,159
Service charges			285,020	316,106	314,126	428,871	355,329	337,562	337,562	429,111	452,283	477,159
Property rates			–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			182,874	206,658	206,183	315,635	262,943	249,796	249,769	306,836	323,465	341,193
Service charges - sanitation revenue			102,349	107,250	105,983	113,239	92,386	87,766	87,766	122,275	128,878	135,966
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			2,490	1,089	2,545	1,160	1,116	1,061	1,061	1,261	1,150	1,214
Capital expenditure excluding capital grant funding			11,553	8,821	13,797	83,474	67,344	50,034	3,915	24,774	25,087	27,469
Cash receipts from ratepayers	18(1)a		331,509	333,827	307,573	313,457	251,011	251,011	251,011	351,344	354,845	384,189
Ratepayer & Other revenue	18(1)a		317,904	337,848	333,444	446,357	355,093	349,688	348,865	438,341	462,746	488,200
Change in consumer debtors (current and non-current)			(18,961)	(30,424)	24,981	19,700	19,703	11,612	11,612	(12,178)	7,932	8,353
Operating and Capital Grant Revenue	18(1)a		727,003	730,343	707,880	724,925	724,859	724,859	724,859	742,591	805,152	856,233
Capital expenditure - total	20(1)(vi)		325,786	364,251	316,139	362,325	346,195	328,885	252,788	301,163	317,124	333,932
Capital expenditure - renewal	20(1)(vi)		1,060	–	–	278,851	278,851	264,908		104,033	109,547	115,353
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	5.0%	6.0%	6.0%	5.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	6.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										506,506	564,124	618,949
DoRA capital grants total MFY										235,888	241,038	255,284
Provincial operating grants										2,400	2,600	2,715
Provincial capital grants										–	–	–
District Municipality grants										8,003	8,423	8,865
Total gazetted/advised national, provincial and district grants										754,797	816,185	877,814
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
Local Government Equitable Share										380,673	399,092	414,389
RSC Levy Replacement										75,204	81,836	88,955
Finance Management										1,865	1,865	1,800
EPWP Incentive										3,250	–	–
Rural Roads Asset Management Systems Grant										2,893	2,821	2,984
Water Services Infrastructure Grant										55,080	95,880	100,225
Development Planning Shared Services										480	500	500
Umzumbe Trails										2,050	2,100	2,216
Grants from LMs to Entities										8,003	8,423	8,865
										505,506	572,547	618,914
DoRA capital												
List capital grants												
Municipal Infrastructure Grant (MIG)										235,888	241,038	255,284
Water Services Infrastructure Grant												
										235,888	241,038	255,284
Trend												
Change in consumer debtors (current and non-current)			(18,961)	(30,424)	24,981	11,612	(12,178)	7,932	8,353	–	–	–
Total Operating Revenue			675,991	747,915	755,645	912,678	818,436	787,905	787,905	894,513	934,645	1,001,743
Total Operating Expenditure			910,339	928,944	1,048,760	913,432	888,780	849,409	849,409	884,665	898,042	947,366
Operating Performance Surplus/(Deficit)			(234,348)	(181,029)	(293,115)	(753)	(70,344)	(61,504)	(61,504)	9,848	36,503	54,377
Cash and Cash Equivalents (30 June 2012)										5,386		
Revenue												
% Increase in Total Operating Revenue			28.8%	10.6%	1.8%	20.8%	(10.3%)	(2.3%)	0.0%	9.5%	4.5%	7.2%
% Increase in Property Rates Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			6.1%	7.1%	(0.6%)	36.8%	(17.2%)	(5.0%)	0.0%	20.8%	5.4%	5.5%
Expenditure												
% Increase in Total Operating Expenditure			25.9%	2.0%	12.9%	(12.9%)	(2.9%)	(4.2%)	0.0%	(0.2%)	1.5%	5.5%
% Increase in Employee Costs			11.7%	10.1%	12.1%	3.3%	(0.7%)	(5.9%)	0.0%	9.8%	6.4%	6.5%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					401898.7263	396349.3369				378741.7912		
Average Cost Per Councillor (Remuneration)					0	0				374998.1143		
R&M % of PPE			1.5%	1.7%	1.7%	1.7%	1.7%	1.7%		1.9%	1.9%	1.9%
Asset Renewal and R&M as a % of PPE			2.0%	2.0%	2.0%	8.0%	9.0%	9.0%		0.0%	8.0%	8.0%
Debt Impairment % of Total Billable Revenue			0.0%	30.7%	22.1%	0.7%	0.8%	0.8%	0.8%	0.7%	0.7%	0.7%
Capital Revenue												
Internally Funded & Other (R'000)			11,553	8,821	13,797	83,474	67,344	50,034	50,034	24,774	25,087	27,469
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			312,934	355,430	332,342	278,851	278,851	278,851	278,851	276,383	291,036	306,463
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			96.4%	97.6%	96.0%	77.0%	80.5%	84.8%	84.8%	91.8%	91.8%	91.8%
Capital Expenditure												
Total Capital Programme (R'000)			325,786	364,251	316,139	362,325	346,195	328,885	328,885	301,163	317,124	333,932
Asset Renewal			1,060	–	–	278,851	278,851	264,908	–	104,033	109,547	115,353
Asset Renewal % of Total Capital Expenditure			0.3%	0.0%	0.0%	77.0%	80.5%	80.5%	0.0%	34.5%	34.5%	34.5%
Cash												
Cash Receipts % of Rate Payer & Other			104.3%	98.8%	92.3%	70.3%	70.8%	74.6%	74.8%	80.0%	78.5%	78.7%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			3.7%	3.7%	2.8%	3.3%	4.5%	4.6%	4.5%	5.5%	6.7%	5.6%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			229,616	206,019	145,835	73,912	74,929	76,912	76,912	5,546	8,745	30,110
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	16.1%	20.3%	20.4%	20.4%	0.0%		38.5%	33.8%	37.9%
Free Services as a % of Operating Revenue (excl operational transfers)			6.9%	4.6%	8.8%	7.0%	8.5%	27.7%		7.9%	7.6%	7.8%
High Level Outcome of Funding Compliance												
Total Operating Revenue			675,991	747,915	755,645	912,678	818,436	787,905	787,905	894,513	934,545	1,001,743
Total Operating Expenditure			910,339	928,944	1,048,760	913,432	888,780	849,409	849,409	884,665	898,042	947,366
Surplus/(Deficit) Budgeted Operating Statement			(234,348)	(181,029)	(293,115)	(753)	(70,344)	(61,504)	(61,504)	9,848	36,503	54,377
Surplus/(Deficit) Considering Reserves and Cash Backing			229,616	206,019	145,835	73,912	74,929	76,912	76,912	5,546	8,745	30,110
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15 Subject to figures provided in Schedule

DC21 Ugu - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

DC21 Ugu - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service Infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2017/18																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of I and Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

DC21 Ugu - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2018/19																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - Indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

DC21 Ugu - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			130.19	138.65	140.60	150.44	158.42	166.34	174.65
Service point - vacant land *(Rands/month)*			1,562.28	1,663.83	1,763.66	1,867.11	1,987.13	2,086.49	2,190.81
Water usage - flat rate tariff *(c/kl)*					-	-	-	-	-
Water usage - life line tariff		(describe structure)	10.19	10.85	11.47	12.27	12.92	13.57	14.25
Water usage - Block 1 (c/kl)		(fill in thresholds)	16.32	17.38	18.42	19.71	20.76	21.80	22.89
Water usage - Block 2 (c/kl)		(fill in thresholds)	20.38	21.70	23.01	24.62	25.92	27.22	28.58
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			269.16	269.16	269.16	269.16	269.16	269.16	269.16
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 *(c/kl)*		(fill in structure)	3.17	3.38	3.58	3.83	4.03	4.23	4.45
Volumetric charge - Block 2 *(c/kl)*		(fill in structure)							
Volumetric charge - Block 3 *(c/kl)*		(fill in structure)							

DC21 Ugu - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]									
Water tariffs									
Water Basic charge		fixed charge per 1000kls	130.19	138.65	140.60	150.44	158.42	166.34	174.65
Charge per kl		from 6.1kl to 39kl	10.19	10.85	11.47	12.27	12.92	13.57	14.25
Charge per kl		from 39 - 50kl	18.35	17.38	18.42	19.71	20.76	21.80	22.89
Charge per kl		greater than 51kl	20.38	21.70	23.01	24.62	25.92	27.22	28.58
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
Sanitation basic charge		fixed charge per 1000kls	269.16	269.16	269.16	269.16	269.16	269.16	269.16
charge per kl		per kl	3.17	3.38	3.58	3.83	4.03	4.23	4.45
		(fill in structure)					-	-	-
		(fill in structure)					-	-	-
		(fill in structure)					-	-	-
		(fill in structure)					-	-	-
conservancy tank draws		additional draws requested	451.46	480.53	510.60	546.34	575.30	604.06	634.27
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

DC21 Ugu - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		130.19	138.65	146.56	156.81	156.81	156.81	5.0%	164.70	172.94	181.58
Water: Consumption		305.70	325.57	344.13	368.22	368.22	368.22	5.0%	386.74	406.08	426.38
Sanitation		364.26	387.94	410.05	438.75	438.75	438.75	5.0%	460.82	483.86	508.06
Refuse removal											
Other											
sub-total		800.15	852.16	900.73	963.78	963.78	963.78	5.0%	1,012.26	1,062.88	1,116.02
VAT on Services											
Total large household bill:		800.15	852.16	900.73	963.78	963.78	963.78	5.0%	1,012.26	1,062.88	1,116.02
% increase/-decrease			6.5%	5.7%	7.0%	–	–		5.0%	5.0%	5.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		130.19	138.65	146.56	20,458.92	138.65	138.65	5.0%	145.63	152.91	160.55
Water: Consumption		254.75	271.31	344.13	93,636.25	271.31	271.31	5.0%	284.96	299.20	314.16
Sanitation		348.41	371.06	410.05	152,522.58	371.06	371.06	5.0%	389.72	409.21	429.67
Refuse removal											
Other											
sub-total		733.35	781.02	900.73	266,617.75	781.02	781.02	(99.7%)	820.30	861.32	904.38
VAT on Services											
Total small household bill:		733.35	781.02	900.73	266,617.75	781.02	781.02	(99.7%)	820.30	861.32	904.38
% increase/-decrease			6.5%	15.3%	29,500.1%	(99.7%)	–		5.0%	5.0%	5.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		130.19	138.65	146.56	20,458.92	138.65	138.65	5.0%	145.63	152.91	160.55
Water: Consumption		163.04	173.64	344.13	59,927.20	271.31	271.31	5.0%	284.96	299.20	314.16
Sanitation		319.88	340.67	410.05	140,033.07	371.06	371.06	5.0%	389.72	409.21	429.67
Refuse removal											
Other											
sub-total		613.11	652.96	900.73	220,419.19	781.02	781.02	(99.6%)	820.30	861.32	904.38
VAT on Services											
Total small household bill:		613.11	652.96	900.73	220,419.19	781.02	781.02	(99.6%)	820.30	861.32	904.38
% increase/-decrease			6.5%	37.9%	24,371.1%	(99.6%)	–		5.0%	5.0%	5.0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC21 Ugu - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		222,080	215,203	173,750	140,224	140,224	133,213	5,396	7,987	28,678
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	**222,080**	**215,203**	**173,750**	**140,224**	**140,224**	**133,213**	**5,396**	**7,987**	**28,678**
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		**222,080**	**215,203**	**173,750**	**140,224**	**140,224**	**133,213**	**5,396**	**7,987**	**28,678**

References

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

DC21 Ugu - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
First National Bank		Daily Call	Notice Deposit	no	variable	9.45	0	n/a	Daily Call Account	28,045	3,365	(11,218)	9,339	29,531
ABSA Bank CALL		3 Months	Notice Deposit	no	variable	8	0	n/a	Daily Call Account	21,034	2,524	(8,413)	7,004	22,148
Ithala Bank		Daily Call	Notice Deposit	no	variable	9.5	0	n/a	Daily Call Account		-	-		-
Nedbank		Daily Call	Notice Deposit	no	variable	7.87	1	n/a	Daily Call Account	35,056	4,207	(14,022)	11,674	36,914
Standard Bank		Daily Call	Notice Deposit	no	variable	7.75	2	n/a	Daily Call Account	42,067	5,048	(16,827)	14,008	44,297
Investec Bank		Daily Call	Notice Deposit	no	variable	8.59	0	n/a	Daily Call Account	14,022	1,683	(5,609)	4,669	14,766
														-
Municipality sub-total										140,224		(56,090)	46,695	147,656
Entities														
South Coast Development Agency NPC		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	-	-	-	-
Ugu South Coast Tourism (Pty) Ltd		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	-	-	-	-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									140,224		(56,090)	46,695	147,656

References

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

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

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DC21 Ugu - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Annuity and Bullet Loans		144,531	125,826	104,931	83,333	83,333	83,333	79,167	75,208	71,448
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	144,531	125,826	104,931	83,333	83,333	83,333	79,167	75,208	71,448
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	144,531	125,826	104,931	83,333	83,333	83,333	79,167	75,208	71,448

Unspent Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

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

check borrowing balance	–	–	–	–	–	–	–	–	–

DC21 Ugu - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		325,546	364,032	382,089	418,085	418,085	418,085	443,655	466,524	508,008
Local Government Equitable Share			330,885	312,458	342,776	342,776	342,776	360,673	380,002	414,269
RSC Levy Replacement			52,960	63,873	68,900	68,900	68,900	75,204	81,836	98,955
Finance Management			1,325	1,460	1,795	1,795	1,795	1,865	1,865	1,800
EPWP Incentive				1,788	1,956	1,956	1,956	3,250	–	–
Rural Roads Asset Management Systems Gran		2,430	2,446	2,510	2,658	2,658	2,658	2,663	2,821	2,984
Rural Household Sanitation										
Municipal Systems Improvement		934	940							
Water Services Operating Subsidy			3,650							
Water Services Infrastructure Grant										
Municipal Infrastructure Grant										
Provincial Government:		250	250	400	400	400	400	2,400	2,600	2,716
Spatial Development Framework Support				400	400	400	400			
Development Planning Shared Services								400	500	500
Umzumbe Trails								2,000	2,100	2,216
District Municipality:		–	–	7,142	10,589	10,589		–	–	–
Grants from LM's to Entities				7,142	7,422	7,422	7,422			
South Coast Bike Festival: EDTEA/RNM					3,167	3,167	3,167			
Other grant providers:		4,885	4,885	–	–	–		5,637	–	–
Grants from LM's to Entities								5,637		
Total Operating Transfers and Grants	5	330,681	369,167	389,631	429,074	429,074	418,485	451,692	469,124	510,724
Capital Transfers and Grants										
National Government:		355,139	358,245	310,219	295,851	295,851	295,851	290,889	336,038	355,509
Municipal Infrastructure Grant (MIG)				233,873	245,479	245,479	245,479	235,889	241,038	255,284
Water Services Infrastructure Grant				58,570	50,372	50,372	50,372	55,000	95,000	100,225
Other capital transfers/grants [insert desc]										
Disaster Management Grant				12,776						
Mhlabatshane				5,000						
Provincial Government:		4,060	11,504	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
Grants from LM's to Entities										
Other grant providers:		–	–	–	–	–	–	–	–	–
Grants from LM's to En										
Total Capital Transfers and Grants	5	359,199	369,749	310,219	295,851	295,851	295,851	290,889	336,038	355,509
TOTAL RECEIPTS OF TRANSFERS & GRANTS		689,880	738,916	699,850	724,925	724,925	714,336	742,581	805,162	866,233

References

1. *Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation*
2. *Amounts actually* RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. *Replacement of RSC levies*
4. *Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality*
5. *Total transfers and grants must reconcile to Budgeted Cash Flows*
6. *Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)*

DC21 Ugu - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		330,558	361,725	382,089	435,085	435,085	435,085	458,155	481,749	523,994
Local Government Equitable Share		264,748	300,885	312,458	342,776	342,776	342,776	360,673	380,002	414,269
RSC Levy Replacement		54,816	52,960	63,873	68,900	66,900	68,900	75,204	81,836	88,955
Finance Management		1,251	1,325	1,460	1,795	1,795	1,795	1,865	1,865	1,800
Municipal Systems Improvement		727	940							
Water Services Operating Subsidy			1,343							
EPWP Incentive		1,042	1,826	1,788	1,956	1,956	1,956	3,250		
Infrastructure Skills Development Grant										
Rural Transport Service Grant		2,944	2,446	2,510	2,658	2,658	2,658	2,663	2,821	2,984
Rural Household Sanitation										
Municipal Infrastructure Grant		5,030								
Water Services Infrastructure Grant					17,000	17,000	17,000	14,500	15,225	15,986
Municipal Infrastructure Grant										
Provincial Government:		1,441	250	400	400	400	400	2,400	2,600	2,716
Development Planning Shared Services		250	250	400				400	500	500
Cogta Massification		697								
EPWP Incentive										
Department of Transport Grant										
Africa Bike Week Event										
District GDS		494								
Spatial Development Framework Support					400	400	400			
Disaster Management Centre										
Umzumbe Trails								2,000	2,100	2,216
District Municipality:		–	–	–	10,323	10,323	10,323	–	–	–
Grants from LM's to Entities					7,157	7,157	7,157			
South Coast Bike Festival: EDTEA/RNM					3,167	3,167	3,167			
Other grant providers:		2,035	4,885	7,142	–	–	–	5,637	–	–
Grants from LM's to Entities			4,885	7,142				5,637		
DBSA		524								
IDC		45								
National Lottery		1,466								
Total operating expenditure of Transfers and Grants:		334,034	366,860	389,631	445,808	445,808	445,808	466,192	484,349	526,710
Capital expenditure of Transfers and Grants										
National Government:		349,993	358,245	299,490	278,851	278,851	278,851	276,389	326,063	345,035
Municipal Infrastructure Grant (MIG)		260,159	249,316	223,144	228,479	228,479	228,479	221,389	231,063	244,810
Regional Bulk Infrastructure		34,827	8,834	58,570						
Rural Households Infrastructure										
Municipal Disaster Recovery										
Finanace Management Grant										
Disaster Management Grant		12,718		5,000						
Mhlabatshane				12,776						
Water Services Infrastructure Grant		42,289	100,095		50,372	50,372	50,372	55,000	95,000	100,225
Other capital transfers/grants [insert desc]										
Provincial Government:		24,985	11,504	–	–	–	–	–	–	–
Disaster Management Centre		20,377	6,504							
Massification - Cogta		4,608	5,000							
District Municipality:		–	–	–	–	–	–	–	–	–
Grants from LM's to Entities										
Other grant providers:		–	–	–	265	265	265	–	–	–
Grants from LM's to En					265	265	265			
Total capital expenditure of Transfers and Grants		374,978	369,749	299,490	279,116	279,116	279,116	276,389	326,063	345,035
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		709,012	736,609	689,122	724,925	724,925	724,925	742,581	810,412	871,746

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC21 Ugu - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		16,095	430	7,650						
Current year receipts		314,894	364,032	382,089	435,085	435,085	435,085	443,655	466,524	508,008
Conditions met - transferred to revenue		**330,558**	**359,382**	**389,739**	**435,085**	**435,085**	**435,085**	**443,655**	**466,524**	**508,008**
Conditions still to be met - transferred to liabilities		430	5,080							
Provincial Government:										
Balance unspent at beginning of the year		12,265	326							
Current year receipts			250	400	400	400	400	2,400	2,600	2,716
Conditions met - transferred to revenue		**11,939**	**576**	**400**	**400**	**400**	**400**	**2,400**	**2,600**	**2,716**
Conditions still to be met - transferred to liabilities		326								
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		1,054								
Current year receipts		1,155	4,885	7,142	10,323	10,323	10,323	5,637		
Conditions met - transferred to revenue		**2,209**	**4,885**	**7,142**	**10,323**	**10,323**	**10,323**	**5,637**	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		**344,706**	**364,844**	**397,281**	**445,808**	**445,808**	**445,808**	**451,692**	**469,124**	**510,724**
Total operating transfers and grants - CTBM	2	**757**	**5,080**	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		24,143	17,085							
Current year receipts		302,448	358,245	302,342	278,851	278,851	278,851	290,888	336,038	355,509
Conditions met - transferred to revenue		**309,506**	**371,680**	**302,342**	**278,851**	**278,851**	**278,851**	**290,888**	**336,038**	**355,509**
Conditions still to be met - transferred to liabilities		17,085	3,650							
Provincial Government:										
Balance unspent at beginning of the year		18,398	3,677							
Current year receipts		22,034	11,504							
Conditions met - transferred to revenue		**36,755**	**15,180**	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		3,677								
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		1,581								
Current year receipts										
Conditions met - transferred to revenue		**1,581**	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		**347,843**	**386,860**	**302,342**	**278,851**	**278,851**	**278,851**	**290,888**	**336,038**	**355,509**
Total capital transfers and grants - CTBM	2	**20,761**	**3,650**	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		**692,549**	**751,704**	**699,623**	**724,659**	**724,659**	**724,659**	**742,580**	**805,162**	**866,233**
TOTAL TRANSFERS AND GRANTS - CTBM		**21,518**	**8,730**	–	–	–	–	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	3,507	(17,803)	–	–	–	–	–	–	–
Check capex	33,909	31,430	–	–	–	–	14,499	45,000	49,046

DC21 Ugu - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Transfers to other municipalities	1										
Total Cash Transfers To Municipalities:		1,136	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
South Coast Development Agency	2			36,355	5,788	5,788	5,788	5,788	6,078	6,400	6,739
Tourism Development					5,682	5,682	5,682	5,682	6,282	6,615	6,966
Tourism Marketing					6,840	6,840	6,840	6,840	7,853	8,269	8,707
Total Cash Transfers To Entities/Ems'		28,342	20,327	36,355	18,310	18,310	18,310	18,310	20,213	21,284	22,412
Cash Transfers to other Organs of State	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
0											
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
0											
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	29,478	20,327	36,355	18,310	18,310	18,310	18,310	20,213	21,284	22,412
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
0	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
0	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
0	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
0	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	29,478	20,327	36,355	18,310	18,310	18,310	18,310	20,213	21,284	22,412

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC21 Ugu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,106	4,120	5,537	4,648	4,506	4,281	5,057	5,330	5,623
Pension and UIF Contributions		241	149	–	238	128	122	259	273	288
Medical Aid Contributions		191	125	0	203	109	104	221	232	245
Motor Vehicle Allowance		2,266	2,215	2,103	4,258	2,296	2,181	3,294	3,472	3,663
Cellphone Allowance		346	342	381	367	198	188	391	412	434
Housing Allowances		1,467	1,928	232	2,053	1,107	1,051	2,233	2,354	2,483
Other benefits and allowances		74	78		46	25	24	54	57	60
Sub Total - Councillors		**8,690**	**8,957**	**8,252**	**11,812**	**8,369**	**7,951**	**11,509**	**12,130**	**12,797**
% increase	4		**3.1%**	**(7.9%)**	**43.1%**	**(29.2%)**	**(5.0%)**	**44.8%**	**5.4%**	**5.5%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3,307	3,684	4,012	3,837	3,464	3,291	4,966	5,234	5,522
Pension and UIF Contributions		300		9	274	247	235	696	734	774
Medical Aid Contributions		123		498	131	118	112	195	206	217
Overtime							–		–	–
Performance Bonus		362	505	532	664	630	570	315	332	350
Motor Vehicle Allowance	3	1,383	1,302	1,189	1,664	1,502	1,427	1,492	1,573	1,659
Cellphone Allowance	3	76	84	82	87	78	75	68	72	76
Housing Allowances	3	633	672	696	751	678	644	157	165	174
Other benefits and allowances	3	131	49		212	191	182	37	39	42
Payments in lieu of leave				112	208	187	178	83	88	93
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		**6,314**	**6,295**	**7,131**	**7,827**	**7,066**	**6,712**	**8,010**	**8,443**	**8,907**
% increase	4		**(0.3%)**	**13.3%**	**9.8%**	**(9.7%)**	**(5.0%)**	**19.3%**	**5.4%**	**5.5%**
Other Municipal Staff										
Basic Salaries and Wages		161,479	177,128	194,067	208,201	187,954	178,556	230,263	242,697	256,045
Pension and UIF Contributions		28,034	31,487	33,666	35,595	32,134	30,527	37,671	39,705	41,889
Medical Aid Contributions		11,613	12,970	13,663	21,463	19,376	18,407	23,852	25,140	26,522
Overtime		23,712	29,471	32,839	22,454	20,271	19,257	6,898	7,271	7,671
Performance Bonus							–		–	–
Motor Vehicle Allowance	3	10,847	11,113	11,520	10,513	9,491	9,016	10,287	10,843	11,439
Cellphone Allowance	3	1,404	1,496	1,565	1,410	1,272	1,209	1,394	1,470	1,551
Housing Allowances	3	646	894	1,007	485	438	416	703	741	782
Other benefits and allowances	3	14,607	15,525	26,307	10,945	9,881	9,387	11,132	11,733	12,378
Payments in lieu of leave		3,431	4,390	8,268	18,229	16,456	15,633	2,843	2,997	3,162
Long service awards		3,550	3,496	8	1,488	1,633	1,552	1,595	1,681	1,774
Post-retirement benefit obligations	6	1,789	404	(1,027)	–		–		–	–
Sub Total - Other Municipal Staff		**261,110**	**288,373**	**321,884**	**330,783**	**298,906**	**283,960**	**326,639**	**344,277**	**363,213**
% increase	4		**10.4%**	**11.6%**	**2.8%**	**(9.6%)**	**(5.0%)**	**15.0%**	**5.4%**	**5.5%**
Total Parent Municipality		**276,114**	**303,625**	**337,267**	**350,422**	**314,340**	**298,623**	**346,158**	**364,850**	**384,917**
			10.0%	**11.1%**	**3.9%**	**(10.3%)**	**(5.0%)**	**15.9%**	**5.4%**	**5.5%**
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3	2			40	22	21	7	7	7
Board Fees		456	586		1,454	784	745	1,610	–	–
Payments in lieu of leave								–	–	–
Long service awards								–	–	–
Post-retirement benefit obligations	6							–	–	–
Sub Total - Board Members of Entities		**458**	**586**	**–**	**1,494**	**805**	**765**	**1,616**	**7**	**7**
% increase	4		**28.2%**	**(100.0%)**	**–**	**(46.1%)**	**(5.0%)**	**111.2%**	**(99.6%)**	**6.0%**

DC21 Ugu - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		316,521	68,602	608,480			993,603
Chief Whip								–
Executive Mayor			419,378	79,551	737,197			1,236,126
Deputy Executive Mayor			319,761	69,089	604,786			993,636
Executive Committee			2,308,052	87,729	1,998,215			4,393,996
Total for all other councillors			1,693,150	174,699	2,023,434			3,891,283
Total Councillors	8	–	5,056,862	479,670	5,972,112			11,508,644
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,346,724	243,701	409,289	112,227		2,111,941
Chief Finance Officer			867,257	174,147	240,292	72,271		1,353,967
General Manager Corporate Services			622,591	138,653	221,372	51,883		1,034,499
General Manager IED			630,230	197,593	202,751	85,740		1,116,314
General Manager Water			630,230	139,750	270,841	52,519		1,093,340
General Manager Planning (Vacant)			1,300,000					1,300,000
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	5,397,032	893,844	1,344,545	374,640		8,010,061
A Heading for Each Entity	6,7							
List each member of board by designation								
EJ Crutchfield - Chair			149,070	1,491	2,369			152,929
HR Kelly - Vice Chair			105,946	1,059	2,369			109,374
Other directors -			–	–	–			–
C Davenhill			68,500	685	8,554			77,739
J Harris			68,500	685	5,988			75,173
P Jeffreys			68,500	685	1,283			70,468
V Mzuiwini			68,500	685	5,988			75,173
ZP Ngubane			68,500	685	5,988			75,173
Inkosi Xolo			68,500	685	5,988			75,173
Nzimande			48,870		39,610			88,480
Dlomo			48,870		37,511			86,381
Crutchfield			29,653		29,115			58,768
Zulu			29,653		29,115			58,768
Zungu			29,653		29,115			58,768
Shezi			48,870		37,511			86,381
Naidoo			29,653		29,115			58,768
Mthuli			29,653		29,115			58,768
Vacant			29,653		29,115			58,768
								–
								–
								–
								–
Total for municipal entities	8,10	–	990,543	6,660	327,848	–		1,325,051
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	11,444,437	1,380,174	7,644,505	374,640		20,843,756

References

1. 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 councillor 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

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

DC21 Ugu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)				35			35	35		35
Board Members of municipal entities	4			8			8	8		8
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	–	5	5	–	5	5		5
Other Managers	7	28	28	–	28	28	–	32	31	1
Professionals		*617*	*501*	*20*	*617*	*501*	*20*	*32*	*30*	*2*
Finance		18	12	6	18	12	6	4	3	1
Spatial/town planning										
Information Technology		13	8	1	13	8	1	1	–	1
Roads										
Electricity										
Water		586	481	13	586	481	13	7	7	–
Sanitation										
Refuse										
Other								20	20	
Technicians		*61*	*61*	*3*	*61*	*61*	*3*	*71*	*71*	–
Finance								25	25	
Spatial/town planning		61	61	3	61	61	3			
Information Technology								1	1	
Roads										
Electricity										
Water								11	11	
Sanitation										
Refuse										
Other								34	34	
Clerks (Clerical and administrative)		173	173	10	173	173	10	195	195	
Service and sales workers								117	117	
Skilled agricultural and fishery workers								72	55	17
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations								385	385	
TOTAL PERSONNEL NUMBERS	9	**884**	**763**	**81**	**884**	**763**	**81**	**952**	**884**	**68**
% increase					–	–	–	7.7%	15.9%	(16.0%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	112	110	2	112	110	2			
Human Resources personnel headcount	8, 10	21	20	1	21	20	1			

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number 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

DC21 Ugu - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue		19,248	21,606	25,876	23,006	25,539	24,435	27,357	26,088	21,271	20,424	21,424	50,563	306,836	323,405	341,193
Service charges - sanitation revenue		8,575	8,378	9,378	8,275	9,275	8,506	8,322	9,099	6,566	6,605	6,605	32,689	122,275	128,878	135,966
Service charges - refuse revenue													–	–	–	–
Service charges - other													–	–	–	–
Rental of facilities and equipment		85	92	81	90	82	97	96	96	99	97	97	380	1,391	1,150	1,214
Interest earned - external investments		111	140	374	193	120	178	354	270	179	334	134	1,092	3,480	2,672	2,819
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	508	508	536	565
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		79,987		80,473	–		69,151	–		104,992	111,452	–	5,637	451,692	469,124	510,724
Other revenue													8,329	8,329	8,779	9,262
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contributio		**108,007**	**30,216**	**116,182**	**31,564**	**35,017**	**102,366**	**36,129**	**35,553**	**133,107**	**138,912**	**28,260**	**99,199**	**894,513**	**934,545**	**1,001,743**
Expenditure By Type																
Employee related costs		26,716	53,432	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	347,306	366,061	386,194
Remuneration of councillors		1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	13,125	13,834	14,595
Debt impairment												3,159	–	3,159	3,326	3,503
Depreciation & asset impairment		3,858	3,858	4,101	4,254	4,412	4,683	4,683	5,000	5,086	6,269	6,331	5,765	58,301	61,449	64,829
Finance charges		3,333	3,450	3,322	3,206	2,495	1,991	1,931	1,873	1,779	1,690	1,606	1,324	28,001	29,513	31,136
Bulk purchases		5,769	5,769	5,769	5,769	5,769	11,538	5,769	5,769	5,769	5,769	5,769	5,769	75,000	79,050	83,398
Other materials		1,235	1,202	1,273	1,246	1,223	1,404	1,390	1,279	1,173	1,072	2,113	1,419	16,029	19,343	20,387
Contracted services		2,418	2,486	2,661	2,843	3,036	3,237	3,449	3,672	3,906	4,004	4,254	5,052	41,018	43,233	45,611
Transfers and subsidies		5,053					5,053			5,053			5,054	20,213	21,284	22,412
Other expenditure		28,143	29,550	31,027	31,648	29,961	31,243	30,247	30,912	30,268	28,143	27,027	(45,456)	282,713	260,950	275,302
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**77,619**	**100,841**	**75,963**	**76,776**	**74,707**	**86,958**	**75,278**	**76,315**	**80,845**	**74,757**	**78,069**	**6,738**	**884,865**	**898,042**	**947,366**
Surplus/(Deficit)		**30,388**	**(70,625)**	**40,219**	**(45,211)**	**(39,690)**	**15,408**	**(39,150)**	**(40,762)**	**52,262**	**64,156**	**(49,809)**	**92,461**	**9,648**	**36,503**	**54,377**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,888					100,000			45,000			55,001	290,889	336,038	355,509
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)													–	–	–	–
Transfers and subsidies - capital (in-kind - all)													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**121,276**	**(70,625)**	**40,219**	**(45,211)**	**(39,690)**	**115,408**	**(39,150)**	**(40,762)**	**97,262**	**64,156**	**(49,809)**	**147,462**	**300,537**	**372,541**	**409,886**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**121,276**	**(70,625)**	**40,219**	**(45,211)**	**(39,690)**	**115,408**	**(39,150)**	**(40,762)**	**97,262**	**64,156**	**(49,809)**	**147,462**	**300,537**	**372,541**	**409,886**

References

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

DC21 Ugu - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		2,105		2,897			2,649			2,599			0	10,250	10,793	11,365
Vote 2 - FINANCE & ADMINISTRATION		1,008		1,080			1,058			1,254			–	4,400	4,633	4,879
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMEN		3,690	4,590	4,599	3,587	3,979	3,699	3,876	3,587	3,585	3,588	3,478	14,518	56,773	59,782	62,951
Vote 4 - WATER		77,659	78,562	75,329	75,972	79,578	80,124	75,040	81,780	79,925	73,445	81,067	117,960	976,441	1,050,547	1,125,554
Vote 5 - WASTE WATER MANAGEMENT		8,575	9,378	9,378	9,275	10,275	9,506	11,322	9,099	8,566	8,659	7,605	8,759	110,399	116,251	122,412
Vote 6 - PUBLIC SAFETY		2,459	568	762		1,880			148	259	298	1,590	77	8,040	8,466	8,915
Vote 7 - ENVIRONMENTAL PROTECTION		1,590	1,588	1,586	1,567	1,879	1,649	1,580	1,659	1,124	1,257	1,366	1,162	18,007	18,961	19,966
Vote 8 - OTHER: MARKET		72	72	72	72	72	72	72	72	72	72	72	49	839	883	930
Vote 9 - SPORTS & RECREATION		21	21	21	21	21	21	21	21	21	21	21	21	253	266	280
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		**97,179**	**94,779**	**95,724**	**90,495**	**97,684**	**98,777**	**91,910**	**96,366**	**97,404**	**87,339**	**95,199**	**142,547**	**1,185,402**	**1,270,583**	**1,357,252**
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE & COUNCIL		6,713	7,048	7,189	6,261	6,898	6,622	6,887	6,887	7,231	6,797	6,865	5,152	80,550	81,543	86,027
Vote 2 - FINANCE & ADMINISTRATION		14,312	28,625	12,734	12,840	12,332	12,435	12,957	12,505	12,080	13,684	13,318	13,928	171,750	173,866	183,429
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMEN		6,312	12,623	6,438	6,760	7,098	7,453	7,602	3,801	3,877	3,954	4,152	5,671	75,740	76,673	80,890
Vote 4 - WATER		38,092	76,184	39,996	31,196	31,608	32,440	40,318	31,125	39,068	37,115	29,979	(25,021)	402,101	409,331	431,776
Vote 5 - WASTE WATER MANAGEMENT		10,429	20,858	10,951	10,195	9,685	9,266	9,958	10,058	9,555	10,033	7,180	6,980	125,150	126,691	133,659
Vote 6 - PUBLIC SAFETY		525	551	584	519	570	504	525	520	570	542	416	474	6,300	6,378	6,728
Vote 7 - ENVIRONMENTAL PROTECTION		1,940	3,879	1,685	1,538	1,573	2,225	2,287	1,144	2,201	2,129	1,196	1,479	23,274	23,561	24,856
Vote 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]													–	–	–	–
Total Expenditure by Vote		**78,322**	**149,769**	**79,578**	**69,309**	**69,764**	**70,945**	**80,535**	**66,039**	**74,583**	**74,254**	**63,107**	**8,662**	**884,865**	**898,042**	**947,366**
Surplus/(Deficit) before assoc.		**18,857**	**(54,989)**	**16,147**	**21,186**	**27,920**	**27,831**	**11,375**	**30,327**	**22,821**	**13,085**	**32,092**	**133,884**	**300,537**	**372,541**	**409,886**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**18,857**	**(54,989)**	**16,147**	**21,186**	**27,920**	**27,831**	**11,375**	**30,327**	**22,821**	**13,085**	**32,092**	**133,884**	**300,537**	**372,541**	**409,886**

References

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

DC21 Ugu - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional																
Governance and administration		3,113	–	3,977	–	–	3,707	–	–	3,853	–	–	0	14,650	15,427	16,244
Executive and council		2,105		2,897			2,649			2,599			0	10,250	10,793	11,365
Finance and administration		1,008		1,080			1,058			1,254			–	4,400	4,633	4,879
Internal audit													–	–	–	–
Community and public safety		2,480	589	783	21	1,901	21	21	169	280	319	1,611	98	8,293	8,732	9,195
Community and social services													–	–	–	–
Sport and recreation		21	21	21	21	21	21	21	21	21	21	21	21	253	266	280
Public safety		2,459	568	762		1,880			148	259	298	1,590	77	8,040	8,466	8,915
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		5,280	6,178	6,185	5,154	5,858	5,348	5,455	5,246	4,708	4,845	4,843	15,680	74,780	78,743	82,917
Planning and development		3,690	4,590	4,599	3,587	3,979	3,699	3,876	3,587	3,585	3,588	3,478	14,518	56,773	59,782	62,951
Road transport													–	–	–	–
Environmental protection		1,590	1,588	1,586	1,567	1,879	1,649	1,580	1,659	1,124	1,257	1,366	1,162	18,007	18,981	19,966
Trading services		86,234	87,941	84,707	85,248	89,853	89,630	86,362	90,879	88,490	82,103	88,672	126,719	1,086,840	1,166,797	1,247,966
Energy sources													–	–	–	–
Water management		77,659	78,562	75,329	75,972	79,578	80,124	75,040	81,780	79,925	73,445	81,067	117,960	976,441	1,050,547	1,125,554
Waste water management		8,575	9,378	9,378	9,275	10,275	9,506	11,322	9,099	8,566	8,659	7,605	8,759	110,399	116,251	122,412
Waste management													–	–	–	–
Other		72	72	72	72	72	72	72	72	72	72	72	49	839	883	930
Total Revenue - Functional		97,179	94,779	95,724	90,495	97,684	98,777	91,910	96,366	97,404	87,339	95,199	142,547	1,185,402	1,270,583	1,357,252
Expenditure - Functional																
Governance and administration		21,025	35,673	19,924	19,101	19,230	19,057	19,844	19,392	19,311	20,481	20,184	19,079	252,301	255,409	269,456
Executive and council		6,713	7,048	7,189	6,261	6,898	6,622	6,887	6,887	7,231	6,797	6,865	5,152	80,550	81,543	86,027
Finance and administration		14,312	28,625	12,734	12,840	12,332	12,435	12,957	12,505	12,080	13,684	13,318	13,928	171,750	173,866	183,429
Internal audit													–	–	–	–
Community and public safety		525	551	584	519	570	504	525	520	570	542	416	474	6,300	6,378	6,728
Community and social services													–	–	–	–
Sport and recreation													–	–	–	–
Public safety		525	551	584	519	570	504	525	520	570	542	416	474	6,300	6,378	6,728
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		8,251	16,502	8,123	8,297	8,671	9,677	9,889	4,944	6,078	6,083	5,348	7,149	99,014	100,233	105,746
Planning and development		6,312	12,623	6,438	6,760	7,098	7,453	7,602	3,801	3,877	3,954	4,152	5,671	75,740	76,673	80,890
Road transport													–	–	–	–
Environmental protection		1,940	3,879	1,685	1,538	1,573	2,225	2,287	1,144	2,201	2,129	1,196	1,479	23,274	23,561	24,856
Trading services		48,521	97,042	50,947	41,391	41,293	41,707	50,277	41,183	48,624	47,148	37,159	(18,040)	527,251	536,022	565,435
Energy sources		10,429	20,858	10,951	10,195	9,685	9,266	9,958	10,058	9,555	10,033	7,180	(118,169)	–	–	–
Water management		38,092	76,184	39,996	31,196	31,608	32,440	40,318	31,125	39,068	37,115	29,979	(25,021)	402,101	409,331	431,776
Waste water management													125,150	125,150	126,691	133,659
Waste management													–	–	–	–
Other													–	–	–	–
Total Expenditure - Functional		78,322	149,769	79,578	69,309	69,764	70,945	80,535	66,039	74,583	74,254	63,107	8,662	884,865	898,042	947,366
Surplus/(Deficit) before assoc.		18,857	(54,989)	16,147	21,186	27,920	27,831	11,375	30,327	22,821	13,085	32,092	133,884	300,537	372,541	409,886
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	18,857	(54,989)	16,147	21,186	27,920	27,831	11,375	30,327	22,821	13,085	32,092	133,884	300,537	372,541	409,886

References

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

P65

DC21 Ugu - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE & COUNCIL													–	–	–	–
Vote 2 - FINANCE & ADMINISTRATION													–	–	–	–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT													–	–	–	–
Vote 4 - WATER													–	–	–	–
Vote 5 - WASTE WATER MANAGEMENT													–	–	–	–
Vote 6 - PUBLIC SAFETY													–	–	–	–
Vote 7 - ENVIRONMENTAL PROTECTION													–	–	–	–
Vote 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]													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE & COUNCIL													–	–	–	–
Vote 2 - FINANCE & ADMINISTRATION													24,500	24,500	25,183	26,518
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMEN		23	23	23	23	23	23	23	23	23	23	23	22	274	288	303
Vote 4 - WATER		18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	227,089	239,125	251,799
Vote 5 - WASTE WATER MANAGEMENT		4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	49,300	51,913	54,664
Vote 6 - PUBLIC SAFETY													–	–	–	–
Vote 7 - ENVIRONMENTAL PROTECTION													–	–	615	648
Vote 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]													–	–	–	–
Capital single-year expenditure sub-total	2	23,055	23,055	23,055	23,055	23,055	23,055	23,055	23,055	23,055	23,055	23,055	47,555	301,163	317,124	333,932
Total Capital Expenditure	2	23,055	23,055	23,055	23,055	23,055	23,055	23,055	23,055	23,055	23,055	23,055	47,555	301,163	317,124	333,932

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC21 Ugu - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional	1															
Governance and administration		1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	7,349	24,500	25,799	27,166
Executive and council		125	125	125	125	125	125	125	125	125	125	125	(1,375)	–	–	–
Finance and administration		1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	8,724	24,500	25,799	27,166
Internal audit													–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services													–	–	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		23	23	23	23	23	23	23	23	23	23	23	22	274	288	303
Planning and development		23	23	23	23	23	23	23	23	23	23	23	22	274	288	303
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	276,389	291,038	306,463
Energy sources													–	–	–	–
Water management		18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	18,924	227,089	239,125	251,799
Waste water management		4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	49,300	51,913	54,664
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Functional	2	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	30,404	301,163	~~317,124~~	333,932
Funded by:																
National Government		23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	276,389	291,038	306,463
Provincial Government													–	–	–	–
District Municipality													–	–	–	–
Other transfers and grants													–	–	–	–
Transfers recognised - capital		23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	23,032	276,389	291,038	306,463
Public contributions & donations													–	–	–	–
Borrowing													–	–	–	–
Internally generated funds		1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	7,372	24,774	26,087	27,469
Total Capital Funding		24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	30,404	301,163	317,124	333,932

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

DC21 Ugu - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source													1		
Property rates												–			
Service charges - electricity revenue												–			
Service charges - water revenue	15,398	17,285	20,701	18,405	20,431	19,548	21,885	20,870	17,017	16,339	17,139	40,451	245,469	258,479	272,178
Service charges - sanitation revenue	6,860	6,703	7,503	6,620	7,420	6,805	6,658	7,279	5,253	5,284	5,284	26,151	97,820	103,005	108,464
Service charges - refuse revenue												–			
Service charges - other												–			
Rental of facilities and equipment	85	92	81	90	82	97	96	96	99	97	97	380	1,391	1,150	1,214
Interest earned - external investments	111	140	374	193	120	178	354	270	179	334	134	1,092	3,480	2,672	2,819
Interest earned - outstanding debtors	508											–	508	536	565
Dividends received															
Fines, penalties and forfeits												–			
Licences and permits															
Agency services												–			
Transfer receipts - operational	79,987	–	80,473	–	–	69,151	–	–	104,992	111,452		5,637	451,692	469,124	510,724
Other revenue												6,663	6,663	2,212	2,333
Cash Receipts by Source	**102,951**	**24,219**	**109,132**	**25,308**	**28,054**	**95,778**	**28,993**	**28,515**	**127,540**	**133,507**	**22,654**	**80,374**	**807,025**	**837,178**	**898,298**
Other Cash Flows by Source															
Transfer receipts - capital	90,888	–	–	–	–	100,000	–	–	45,000	–		55,001	290,889	336,038	355,509
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)															
Proceeds on disposal of PPE												–			
Short term loans															
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits	470			494			518			544		(1,145)	881	928	977
Decrease (Increase) in non-current debtors	391	391	391	391	391	391	391	391	391	391	391	(3,682)	618	651	685
Decrease (increase) other non-current receivables												–			–
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	**194,700**	**24,810**	**109,522**	**26,193**	**28,445**	**196,169**	**29,902**	**28,906**	**172,931**	**134,441**	**23,045**	**130,548**	**1,099,413**	**1,174,794**	**1,255,469**
Cash Payments by Type															
Employee related costs	26,716	53,432	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	347,306	366,061	386,194
Remuneration of councillors	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	13,125	13,834	14,595
Finance charges	3,333	3,450	3,322	3,206	2,495	1,991	1,931	1,873	1,779	1,690	1,606	1,324	28,001	29,513	31,136
Bulk purchases - Electricity												–	–	–	–
Bulk purchases - Water & Sewer	4,904	4,904	4,904	4,904	4,904	9,808	4,904	4,904	4,904	4,904	4,904	16,154	75,000	79,050	83,398
Other materials	1,050	1,022	1,082	1,059	1,040	1,193	1,182	1,087	997	911	1,798	3,611	16,029	19,343	20,387
Contracted services	2,055	2,113	2,262	2,417	2,581	2,751	2,932	3,121	3,320	3,403	3,616	10,447	41,018	43,233	45,611
Transfers and grants - other municipalities	5,053	–	–	–	–	5,053	–	–	5,053	–	–	5,054	20,213	21,284	22,412
Transfers and grants - other												–			
Other expenditure	23,921	25,117	26,373	26,901	25,467	26,557	25,710	26,275	25,728	23,921	22,973	3,769	282,713	260,950	275,302
Cash Payments by Type	**68,126**	**91,131**	**65,752**	**66,296**	**64,296**	**75,162**	**64,467**	**65,070**	**69,591**	**62,640**	**62,704**	**68,169**	**823,405**	**833,267**	**879,034**
Other Cash Flows/Payments by Type															
Capital assets			63,718			63,718			63,718		63,718	46,290	301,163	317,124	333,932
Repayment of borrowing			16,545			16,545			16,545		16,545	(44,370)	21,812	21,812	21,812
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**68,126**	**91,131**	**146,016**	**66,296**	**64,296**	**155,426**	**64,467**	**65,070**	**149,855**	**62,640**	**142,968**	**70,089**	**1,146,380**	**1,172,203**	**1,234,778**
NET INCREASE/(DECREASE) IN CASH HELD	**126,574**	**(66,521)**	**(36,493)**	**(40,103)**	**(35,851)**	**40,743**	**(34,565)**	**(36,164)**	**23,076**	**71,802**	**(119,922)**	**60,459**	**(46,967)**	**2,591**	**20,691**
Cash/cash equivalents at the month/year begin:	52,363	178,938	112,416	75,923	35,820	(31)	40,711	6,146	(30,018)	(6,942)	64,860	(55,062)	52,363	5,396	7,987
Cash/cash equivalents at the month/year end:	178,938	112,416	75,923	35,820	(31)	40,711	6,146	(30,018)	(6,942)	64,860	(55,062)	5,396	5,396	7,987	28,678

References

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

DC21 Ugu - Supporting Table SA31 Aggregated entity budget

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates										
Service charges										
Investment revenue		1	1					1	1	1
Transfers recognised - operational		21	22					38	40	42
Other own revenue		1	1					2	3	3
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		**22**	**23**	**–**	**–**	**–**	**–**	**41**	**43**	**46**
Employee costs		8	8					13	13	14
Remuneration of Board Members		0	1					2	2	2
Depreciation & asset impairment		0	0					0	0	0
Finance charges		0	0					0	0	0
Materials and bulk purchases										
Transfers and grants										
Other expenditure		11	11					26	28	29
Total Expenditure		**19**	**20**	**–**	**–**	**–**	**–**	**41**	**43**	**46**
Surplus/(Deficit)		**3**	**4**	**–**	**–**	**–**	**–**	**0**	**0**	**0**
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational			1						–	–
Public contributions & donations									–	–
Borrowing									–	–
Internally generated funds		0							–	–
Total sources		**0**	**1**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Financial position										
Total current assets		17	20						–	–
Total non current assets		1	1						–	–
Total current liabilities		2	2						–	–
Total non current liabilities									–	–
Equity		16	20						–	–
Cash flows										
Net cash from (used) operating		1	1						–	–
Net cash from (used) investing		(0)	(0)						–	–
Net cash from (used) financing									–	–
Cash/cash equivalents at the year end		1	1						–	–

DC21 Ugu - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References

1. Total agreement period from commencement until end

2. Annual value

DC21 Ugu - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater then R5 million

DC21 Ugu - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		302,596	308,688	291,710	30,400	11,330	10,763	172,356	181,491	191,110
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		281,738	260,883	291,710	10,400	4,733	4,497	131,966	138,960	146,325
Dams and Weirs										
Boreholes										
Reservoirs				290,026						
Pump Stations										
Water Treatment Works		281,738	260,883	1,683	10,400	4,733	4,497	131,966	138,960	146,325
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		20,858	47,805	–	20,000	6,597	6,267	40,390	42,530	44,785
Pump Station										
Reticulation										
Waste Water Treatment Works		20,858	47,805		20,000	6,597	6,267	40,390	42,530	44,785
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

DC21 Ugu - Supporting Table SA34b Consolidated capital expenditure on the renewal of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1,060	–	–	278,851	278,851	264,908	104,033	109,547	115,353
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	217,351	217,351	206,483	95,123	100,165	105,473
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works					217,351	217,351	206,483	95,123	100,165	105,473
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1,060	–	–	61,500	61,500	58,425	8,910	9,382	9,879
Pump Station										
Reticulation										
Waste Water Treatment Works		1,060			61,500	61,500	58,425	8,910	9,382	9,879
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										

DC21 Ugu - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		20,354	24,419	40,996	31,091	31,091	29,536	39,213	41,331	43,604
Roads Infrastructure		954	1,145	10,035	5,487	5,487	5,213	6,030	6,356	6,705
Roads		954	1,145	10,035	5,487	5,487	5,213	6,030	6,356	6,705
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Capital Spares										
Water Supply Infrastructure		15,057	18,064	17,678	22,481	22,481	21,357	28,070	29,586	31,213
Dams and Weirs										
Boreholes										
Reservoirs		2,219	2,662	1,962	3,230	3,230	3,069	4,391	4,628	4,883
Pump Stations									–	–
Water Treatment Works		2,332	2,797	1,127	4,593	4,593	4,363	5,888	6,206	6,547
Bulk Mains									–	–
Distribution		10,507	12,605	14,589	11,760	11,760	11,172	13,765	14,508	15,306
Distribution Points									–	–
PRV Stations									–	–
Capital Spares					2,898	2,898	2,753	4,026	4,243	4,477
Sanitation Infrastructure		4,342	5,210	12,478	3,122	3,122	2,966	5,113	5,389	5,686
Pump Station										
Reticulation		3,146	3,774	8,720	1,434	1,434	1,362	2,417	2,547	2,687
Waste Water Treatment Works		1,197	1,436	3,758	1,688	1,688	1,604	2,696	2,842	2,998
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	806	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers				806						
Capital Spares										
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		16,274	19,524	3,378	7,629	7,629	7,248	8,385	8,837	9,323
Operational Buildings		16,274	19,524	3,378	7,629	7,629	7,248	8,385	8,837	9,323
Municipal Offices		2,519	3,022	3,378	5,887	5,887	5,593	6,470	6,819	7,194
Pay/Enquiry Points										
Building Plan Offices										

Workshops		13,755	16,502		1,742	1,742	1,655	1,915	2,018	2,129
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		1,000	1,200	–	1,098	1,098	1,043	1,206	1,271	1,341
Servitudes										
Licences and Rights		1,000	1,200	–	1,098	1,098	1,043	1,206	1,271	1,341
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		1,000	1,200		1,098	1,098	1,043	1,206	1,271	1,341
Load Settlement Software Applications										
Unspecified										
Computer Equipment		58	70	657	203	203	193	224	236	249
Computer Equipment		58	70	657	203	203	193	224	236	249
Furniture and Office Equipment		–	–	–	101	101	96	398	420	443
Furniture and Office Equipment					101	101	96	398	420	443
Machinery and Equipment		14,952	17,938	10,422	11,577	11,577	10,998	12,723	13,410	14,147
Machinery and Equipment		14,952	17,938	10,422	11,577	11,577	10,998	12,723	13,410	14,147
Transport Assets		–	–	11,527	15,140	16,140	17,233	16,639	17,537	18,502
Transport Assets				11,527	15,140	16,140	17,233	16,639	17,537	18,502
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	52,638	63,151	65,981	66,839	69,839	66,347	76,788	83,042	87,610
R&M as a % of PPE		1.5%	1.6%	1.7%	1.7%	1.7%	1.7%	2.1%	2.0%	2.0%
R&M as % Operating Expenditure		5.8%	6.8%	6.4%	7.3%	7.9%	7.8%	9.3%	9.4%	9.6%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

check balance	–	–	0	–	–	–	(0)	(0)	(0)

DC21 Ugu - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Depreciation by Asset Class/Sub-class										
Infrastructure		239,300	179,832	182,965	110,360	110,360	110,360	56,426	59,473	62,744
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		229,731	161,655	151,542	99,200	99,200	99,200	50,894	53,642	56,593
Dams and Weirs										
Boreholes										
Reservoirs		159,978	96,633	110,462	59,069	59,069	59,069	30,563	32,213	33,985
Pump Stations							–			
Water Treatment Works		33,751	34,423	21,851	21,347	21,347	21,347	15,035	15,818	16,685
Bulk Mains							–			
Distribution		30,002	30,599	19,229	18,786	18,786	18,786	5,326	5,613	5,922
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		15,589	18,177	31,423	11,159	11,159	11,159	5,532	5,831	6,152
Pump Station										
Reticulation		387	429	289	263	263	263	187	197	208
Waste Water Treatment Works		15,202	17,748	31,153	10,896	10,896	10,896	5,345	5,634	5,944
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		79,980	–	–	–	–	–	–	–	–
Community Facilities		337	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										

DC21 Ugu - Supporting Table SA34e Consolidated capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										

DC21 Ugu - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
Capital expenditure	1							
Vote 1 - EXECUTIVE & COUNCIL		–	–	–				
Vote 2 - FINANCE & ADMINISTRATION		24,500	25,183	26,518				
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMEN		274	288	303				
Vote 4 - WATER		227,089	239,125	251,799				
Vote 5 - WASTE WATER MANAGEMENT		49,300	51,913	54,664				
Vote 6 - PUBLIC SAFETY		–	–	–				
Vote 7 - ENVIRONMENTAL PROTECTION		–	615	648				
Vote 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]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**301,163**	**317,124**	**333,932**	–	–	–	–
Future operational costs by vote	2							
Vote 1 - EXECUTIVE & COUNCIL								
Vote 2 - FINANCE & ADMINISTRATION								
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT								
Vote 4 - WATER								
Vote 5 - WASTE WATER MANAGEMENT								
Vote 6 - PUBLIC SAFETY								
Vote 7 - ENVIRONMENTAL PROTECTION								
Vote 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]								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		301,163	317,124	333,932	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

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

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

DC21 Ugu - Supporting Table SA36 Consolidated detailed capital budget

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Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
OMM		Property Transfers Project			No	*Other Assets*	*Buildings*	30.2512728-30.6217975			1,000	–	–	–		
Treasury		Computer Equipment			No	*Other Assets*	*General vehicles*	30.2512728-30.6217975			3,000					
Corporate Services		Computer Equipment			No	*Other Assets*	*Computers - hardware/equipment*	30.2512728-30.6217975			1,950	500	527	556		
Corporate Services		Furniture & Equipment			No	*Other Assets*	*Computers - hardware/equipment*	30.2512728-30.6217975			750	–	–	–		
Corporate Services		Motor Vehicles			No	*Other Assets*	*General vehicles*	30.2512728-30.6217975			14,750	10,000	10,540	11,120		
Corporate Services		Building & Structures			No	*Other Assets*	*Municipal Offices*	30.2512728-30.6217975			28,700	14,000	14,756	15,568		
Environmental Health		Furniture & Equipment			No	*Other Assets*	*Furniture and other office equipment*	30.2512728-30.6217975			650	–				
Water Services		Water Infrastructure			No	*Infrastructure - Water*	*General vehicles*	30.2512728-30.6217975			1,000					
		Gamalakhe Security of Water supply			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			59,872	–	–	–		
		Kwaxolo Water Supply: Reticulation			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			6,500	10,000	10,540	11,120		
		Kwaxolo Bulk Water Supply Project			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			8,000					
		Mhlabatshane Regional Water Supply Scheme			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			10,000	7,000	7,378	7,784		
		Umtamvuna Water Works Raw Water Upgrade			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			20,000	8,000	8,432	8,896		
		Mabheleni East Water Project			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			1,500	10,000	10,540	11,120		
		Harding Weza Regional Bulk Water Supply Planning (Dam)			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			30,000					
		Harding Weza Regional Bulk Water Supply Planning (Bulk)			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			7,500	26,500	27,931	29,467		
		Umzimkhulu Bulk Water Augmentation Scheme Stage			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			8,000	5,000	5,270	5,560		
		Masinenge Bulk Water and Sanitation Project			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			5,500					
		Msikaba and Surrounds Water Supply Scheme			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			10,000	4,000	4,216	4,448		
		Umzinto Slum Clearance: Farm Isonti Low cost Housing Water a			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			10,000					
		Water Pipeline Replacements			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			24,000	37,984	40,035	42,237		
		Mistake Farm Supply Scheme			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			11,479	1,800	1,897	2,002		
		Bulk Water and Sewer Infrastructure for Mazakhele, Harding			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			1,500					
		Vulamehlo Cross-Border Water Scheme			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			8,000	1,970	2,076	2,191		
		Kwalembe Bulk Water Extension			No	*Infrastructure - Water*	*Water Treatment Works*	30.2512728-30.6217975			2,500	680	717	756		
		KwaNyuswa Water Scheme-Phase 3			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975			2,500	6,000	6,324	6,672		
		Upgrade of Nkonka Pumpstation, Dududu & surrounding infills			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				4,016	4,233	4,466		
		Water Pipeline Replacements)South Coast Pipeline Phase 2B			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				14,139	14,903	15,722		
		Water Pipeline Replacements (Umdoni reservoir to Sezela, Elysi			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				20,000	21,080	22,239		
		Assisi to Morrison infill Bulk Main and Reticulation)			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				5,000	5,270	5,560		
		Kwahlongwa WTW upgrade			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				10,000	10,540	11,120		
		Gamalakhe Water Supply			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				2,500	2,635	2,780		
		Maphumulo Water Scheme			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				2,500	2,635	2,780		
		Scada and telemetry upgrade project			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				30,000	31,620	33,359		
		Nonrevenue water reduction project			No	*Water Supply Infrastructure*	*Water Treatment Works*	30.2512728-30.6217975				20,000	21,080	22,239		
Waste Water Management		Umbango WWTW ultrasonic flow meter			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			200					
		Umbango WWTW Aerators			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			1,400					
		Umbango WWTW disolved oxigen probe			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			200					
		Umbango WWTW Sludge wasting unit			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			800					
		Umbango WWTW chlorine dosing system replacement			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			800					
		Umbango WWTW Choline contact tank			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			1,200					
		Umbango WWTW Upgrade scum removal system			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			200					
		Margate WWTW Air blowers			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			1,200					
		Margate WWTW disolved oxygwn probe			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			50					
		Margate WWTW additional scum drying beds			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			200					
		Margate WWTW standby chlorination system			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			150					
		Margate WWTW weight balance scale			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			15					
		Margate sewer pump station ventilation systems			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			200					
		Shelly Beach WWTW Mechanical bar screens			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			300					
		Shelly Beach WWTW Phase 1 aerator			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			500					
		Shelly Beach WWTW disolved oygen probe			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			20					
		Gamalakhe WWTW storm attenuation pond return pumps			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			200					
		Gamalakhe WWTW scum board			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			500					
		Gamalakhe WWTW humus pipline replacement			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			200					
		Ramsgate WWTW disolved oxygen probe			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			50					
		Ramsgate WWTA Axonic zone mixer			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			200					
		Ramsgate WWTW Chlorination system			No	*Infrastructure - Sanitation*	*Reticulation*	30.2512728-30.6217975			300					

		Palm Beach WWTW replacement of aged handrails	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		100				
		Palm Beach WWTW disolved oxygen probes	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		50				
		Red Desert WWTW replacement of aged handrails	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		20				
		Red Desert WWTW dissolved oxygen probes	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		50				
		Red Desert WWTW Sodium Hypho dosing facility	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		60				
		Melville WWTW sodium hypo disinfection system	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		50				
		Pennington WWTW mechanical cleaned screens	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		400				
		Pennington WWTW Screen wash launder	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		20				
		Pennington WWTW disolved oxgen probes	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		20				
		Pennington WWTW sodium hypo dosing unit	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		20				
		Scottburgh WWTW PST 1 bridge	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		635				
		Scottburgh WWTW penstock gates and sleeves	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		80				
		Scottburgh WWTW MCC room elevation	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		100				
		Scottburgh WWTW extension of bioreactor walls	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		200				
		Scottburgh WWTW disolved oxygen probe	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		50				
		Scottburgh WWTW clarifier 1 bridge replacement	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		600				
		Scottburgh WWTW standby pump	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		300				
		Scottburgh WWTW flowmeter	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		50				
		Scottburgh WWTW automated chlorine dosing system	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		300				
		Scottburgh WWTW primary digestor recirculation pipeline	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		10				
		Scottburgh WWTW digested sludge standby pump	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		30				
		Umzinto WWTW dissolved oxygen probe	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		50				
		Umzinto WWTW flow proportion dosing unit	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		80				
		KwaMbonwa WWTW division box	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		10				
		KwaMbonwa WWTW dissolved oxygen probe	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		50				
		Sanitation Infrastructure	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		8,000				
		Malangeni Low Cost Housing Project	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		10,000	11,900	12,543	13,232	
		Sanitation Refurbishment Phase 1 - Port Edward to Park Rynie	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		10,000				
		Umzinto Waste Water Treatment Works and Outfall Sewers Upg	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		10,000	8,910	9,391	9,908	
		Pennington Waterborne Sanitation Project-Provision of Bulk Sew	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		12,500	12,400	13,070	13,788	
		Harding Sanitation Scheme: Phase 3	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		1,500	1,540	1,623	1,712	
		Margate Sewer Pipeline Replacement	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		8,000	10,000	10,540	11,120	
		Masinenge/uVongo Sanitation Project	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		3,500	3,000	3,162	3,336	
		Bhobhoyi/Mkholombe Sanitation	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		2,000	500	527	556	
		Park Rynie Sanitation	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		1,500				
		KwaLatshoda	No	Infrastructure - Sanitation	Reticulation	30.2512728-30.6217975		2,500	550	580	612	
		Umzinto Slum Clearance: Farm Isonti Low cost Housing Water a	No	Sanitation Infrastructure	Reticulation	30.2512728-30.6217975			500	527	556	
Parent Capital expenditure	1								300,889	317,137	334,580	
Entities:												
List all capital projects grouped by Entity												
Entity A												
Ugu South Coast Tourism Entity			No	Other Assets	Furniture and other office equipment	30.2512728-30.6217975		465	174	183	192	
Entity B												
South Coast Development Agency			No	Other Assets	Furniture and other office equipment	30.2512728-30.6217975		100	100	105	111	
Entity Capital expenditure							–	565	274	288	303	
Total Capital expenditure							–	360,716	301,163	317,425	334,883	

References

1. *Must reconcile with Budgeted Capital Expenditure*
2. *As per Table SA6*
3. *As per Table SA34*
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Check

OTHER DEPTS DRAFT CAPITAL BUDGET 2018-2019

SDBIP CODE	SDBIP NAME	Activities	Breakdown 2018/2019	Source of Funding	Total budget 2018/2019	Total Budget 2019/2020	Total Budget 2019/2020
CS011A	Motor Vehicles - Fleet replacement plan (60)	Double cabs C0007-8	5,000,000.00	Internal	10,000,000.00	10,050,000.00	10,100,250.00
		Bakkies C0007-10	4,500,000.00				
		Sedans C0007-9	500,000.00				
		LDV's					
CS023a	Long Term office accomodation plan - Disaster Management Buiding phase 3		7,000,000.00	Internal	7,000,000.00	7,035,000.00	7,070,175.00
CS023a	Long term office accomodation plan - Oslo Beach Phase 3		7,000,000.00	Internal	7,000,000.00	7,035,000.00	7,070,175.00
CS025a	ICT Infrastructure Servers		500,000.00	Internal	500,000.00	502,500.00	505,012.50
			24,500,000.00		24,500,000.00		

WATER SERVICES DRAFT CAPITAL BUDGET 2018-2019

SDBIP CODE	SDBIP NAME	Activities	Total Budget 2018/2019	Source of Funding	Local Municipality	New / Old Projects
WS/PMU4	Kwaxolo Water Supply - Bulk Supply (AFA) MIS 229750	Construction	10,000,000.00 C0058-21	MIG	Ray Nkonyeni	NEW
WS/PMU6	Umtamvuna Water Treatment Works Extention	Construction	8,000,000.00 C0066-16	MIG	Ray Nkonyeni	OLD
WS/PMU18	Kwanyuswa Water Scheme - Phase 3 (AFA) MIS 194753	Construction	6,000,000.00 C0066-9 C0058-22	MIG	Ray Nkonyeni 3,000,000.00 3,000,000.00	NEW
WS/PMU9	Umzimkhulu Bulk Water Augmentation Scheme Stage One (AFA) MIS 257184	Construction	5,000,000.00 C0066-10	MIG	Ray Nkonyeni	OLD
WS/PMU11	Msikaba and Surrounds Water Supply Scheme	Construction	4,000,000.00 C0066-11	MIG	Ray Nkonyeni	NEW
WS/PMU13	Water Pipeline Replacements	Construction	37,984,000.00 C0141-15	MIG	Ray Nkonyeni	OLD
WS/PMU14	Mistake Farm Supply Scheme	Construction	1,800,000.00 C0058-24 C0058-21	MIG	Umdoni 800,000.00 1,000,000.00	NEW
WS/PMU15	Vulamehlo Cross-Border Water Scheme	Planning	1,970,000.00 C0066-12	MIG	Umdoni	NEW
WS/PMU17	KwaLembe Water Supply Scheme Extension	Planning	680,000.00	MIG	Umdoni	NEW
	Upgrade of Nkonka Pumpstation, Dududu and Surrounding Infills	Planning	4,016,000.00 C0061-22	MIG	Umdoni	NEW
WS/PMU7	Harding Weza Regional Bulk Water Supply Planning (AFA) MIS 207998	Construction	26,500,000.00 C0066-14	MIG	Umuziwabantu	NEW

WS/PMU5	Mhlabatshane Regional Water Supply Scheme	Construction	7,000,000.00 C0061-24	MIG	Umzumbe	NEW
WS/PMU 32	Mabheleni East Water Project	Planning	10,000,000.00 C0066-15 C0061-23	MIG	Umzumbe 5,000,000.00 5,000,000.00	NEW
	Water Pipeline Replacements (South Coast Pipeline Phase 2B to Malangeni Link)	Planning	14,139,161.86 C0141-16	MIG	Umzumbe	OLD
	Water Pipeline Replacements (Umdoni Reservoir to Sezela, Elysium, Mthwalume Link)	Planning Planning	20,000,000.00 C0141-17	MIG	Umzumbe	OLD
	Assisi to Morrison infill Bulk Main and Reticulation	Planning Construction	5,000,000.00 C0141-18	MIG	Umzumbe	NEW
	Kwahlongwa WTW upgrade	Construction	10,000,000.00 C0141-19	MIG	Umzumbe	OLD
WS/PMU1	Gamalahke Water Supply		2,500,000.00 C0064-8	WSIG		NEW
WS/PMU2	Maphumulo Water Scheme		2,500,000.00 C0065-4	WSIG		NEW
WS/WAT/CAP/5	Scada and telemetry upgrade project		30,000,000.00 C0026-1	WSIG		OLD
WS/WAT/CAP/7	Nonrevenue water reduction		20,000,000.00	WSIG		OLD
			227,089,161.86			

SANITATION DRAFT CAPITAL BUDGET 2018-2019

SDBIP CODE	SDBIP NAME	Activities	Total Budget 2018/2019	Source of Funding	Local Municifpality	New/Old Projects	Total budget 2018/2019
WS/PMU24	Margate Sewer Pipeline Replacement	Construction	10,000,000.00	MIG	Ray Nkonyeni	NEW	
WS/PMU26	Bhobhoyi / Mkholombe Sanitation	Planning	500,000.00	MIG	Ray Nkonyeni	NEW	
WS/PMU25	Masinenge/uVongo Sanitation Project (AFA) MIS 221952	Construction	3,000,000.00	MIG	Ray Nkonyeni	NEW	
WS/PMU28	Kwalatshoda Water & Sanitation Project	Planning	550,000.00	MIG	Ray Nkonyeni	NEW	
WS/PMU21	Umzinto Waste Water Treatment Works and Outfall Sewers Upgrade and Rehabilitation	Construction	8,910,000.00	MIG	Umdoni	OLD	
WS/PMU22	Pennington Waterborne Sanitation Project-Provision of Bulk Sewer & Reticulation Infrastructure	Construction	12,400,000.00	MIG	Umdoni	NEW	
WS/PMU19	Malangeni Low Cost Housing Project	Construction	11,900,000.00	MIG	Umdoni		
WS/PMU12	Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme	Planning	500,000.00	MIG	Umdoni	NEW	

WS/PMU31	Harding Sanitation scheme phase 3	Close out	1,539,838.14	MIG	Umuziwabantu	NEW	

49,299,838.14

UGU BUDGET	300,889,000.00
TOURISM	173,595.00
DEVELOPMENT AGENCY	100,000.00
TOTAL	301,162,595.00

221,389,000.00	Capex MIG
55,000,000.00	WSIG
276,389,000.00	Total Grants

UGU DISTRICT MUNICIPALITY
MUNICIPAL INFRASTRUCTURE GRANT 2018/2019 ALLOCATION

DETAILS		2016/2017 Revised	2017/2018	2018/2019	% Increase
National MIG Allocation		233,873,000	245,479,000	235,889,000	-3.91%
Vat Recovered MIG					
Less : Allocated Expenditure		233,873,000	245,479,000	235,889,000	-3.91%
Capital – Sanitation					
Infrastructure Projects	Capex – Sanitation	46,906,419	53,269,420	58,799,838	10.38%
Capital – Water		***193,252,618***	***189,800,000***	***162,589,162***	-14.34%
Infrastructure Projects	Capex – Water	193,252,618	189,800,000	162,589,162	-14.34%
Operational – Grants		***5,029,963***	***6,246,580***	***14,000,000***	124.12%
Vulamehlo VIP's	Opex – Conditional Grants		0		
Umzumbe VIP's	Opex – Conditional Grants	5,029,963	0		
Ezingoleni VIP's	Opex – Conditional Grants		0		
uMuziwabantu VIP's	Opex – Conditional Grants		0		
Hibiscus Coast VIP's	Opex – Conditional Grants		5,000,000	14,000,000	180.00%
General Operational Expenditure (Prog. Mgt Costs)	Opex – Conditional Grants		1,246,580	0	-100.00%
AVAILABLE		0	0	0	0.00%

UGU DISTRICT MUNICIPALITY
EQUITABLE SHARE 2018/2019 ALLOCATION

				105%	106%		
DETAILS		Revised 2015	Draft 2015/2016	Revised 2016/2017	Draft 2017/2018	Draft 2018/2019	% Increase
National Equitable Share Allocation		-264,748,000	-303,885,000	-320,856,000	-342,776,000	-435,877,000	27.2%
Less : Allocated Expenditure		264,748,000	303,327,949	320,855,998	344,620,999	435,877,000	26.5%
Cost of Supplying Free Basic Metered Water	Water	*19,346,765*	*22,206,747*	*23,317,084*	*24,716,109*	*46,888,761*	89.7%
Free Basic Water - Standpipes	Water	*36,693,849*	*42,118,204*	*42,840,965*	*42,840,965*	*76,672,928*	79.0%
Equitable Share 2018/2019- Water		*86,768,879*	*98,464,552*	*105,887,779*	*110,980,918*	*209,843,155*	89.1%
Water Tariff Subsidization	Water	60,495,229	69,438,080	72,909,984	77,284,583	146,616,054	89.7%
Indigent Support	Water	22,273,650	24,435,163	25,656,921	27,196,336	51,593,983	89.7%
Drought Relief and Emergency Water Supply	Water	4,000,000	4,591,309	7,320,875	6,499,999	11,633,118	79.0%
	Water						
Equitable Share 2018/2019 - Sanitation		*5,412,357*	*6,212,451*	*6,523,073*	*6,914,458*	*13,117,371*	89.7%
Sanitation Service Subsidization	Sanitation	5,412,357	6,212,451	6,523,073	6,914,458	13,117,371	89.7%
Equitable Share 2018/2019 - Grants		*116,526,150*	*134,325,995*	*142,287,096*	*159,168,549*	*89,354,785*	-43.9%
Tourism Marketing - Single Tourism Body	LED	6,135,413	6,442,183	6,764,292	7,457,632	7,852,887	5.3%
Tourism Development	LED	4,908,330	5,153,747	5,411,434	5,966,106	6,282,309	5.3%
Development Agency	LED	5,000,000	5,250,000	5,512,500	6,077,531	6,399,640	5.3%
Disaster Management	Public Safety	2,020,620	3,761,856	5,463,947	5,791,785	5,580,000	-3.7%
Fire Fighting	Public Safety	3,870,384	3,000,000	1,636,000	1,734,160	2,460,000	41.9%
Environmental Services	Environmental Services	14,345,933	16,466,655	17,289,987	19,243,756	18,006,637	-6.4%
Local Economic Development Projects	LED	1,000,000	1,671,155	1,754,713	2,104,949	23,443,930	1013.8%
Other Operational Expenditure		79,245,471	92,580,400	98,454,223	110,792,630	12,729,381	-88.5%
Councillors Remuneration	Grants					6,600,000	
Water Tankers	Water Serv						
AVAILABLE		0	-557,051	-2	1,844,999	-0	-100%

UGU DISTRICT MUNICIPALITY

TARIFF OF CHARGES 2018/2019 WITH EFFECT FROM 1 JULY 2018 (EXCLUDING VAT)

1. **COUNCIL'S CHARGES FOR WATER SUPPLIED TO CONSUMERS**

(a) All consumers with a private water connection will be liable for the payment of a basic cost irrespective if water is supplied or not. The basic cost shall be calculated by multiplying the quota of a consumer by the amount of the basic cost.

(b) Charges for water supplied shall be calculated by multiplying the consumption of the consumer by the applicable tariff code, by category of consumer.

(c) The following tariff and basic costs will be implemented on all accounts submitted on or after **1 July 2018** based on the quota as allocated to the meter.

CONSUMPTION CHARGE

1. **Properties zoned as Special and General Residential -Category A AND E**

	2018/2019	2017/2018	
0 to 6 Kl	Free	Free	
0 – 39kl	12.92	12.27	5.3%
39 – 51kl	20.60	19.57	5.3%
>51kl	23.21	22.05	5.3%

2. **Multi unit residential - Estates AND OTHER bulk users**
Total Monthly Quota as per Service Level Agreement- Category B

	2018/2019	2017/2018	
For water consumption	9.15	8.69	5.3%
For water drawn in excess of quota	23.27	22.10	5.3%

3. **Commercial, Industrial or other- Category C**

For water consumption up to quota	12.92	12.27	5.3%
For water drawn in excess of quota	25.81	24.52	5.3%

4. **Special Category - Category D**

Basic to be determined as per Service Level Agreement
Water Consumption determined as per Service Level Agreement

BASIC CHARGE

Category A to D

(d) A monthly basic charge per kilolitre quota (or part thereof) per day which cost shall be paid at Council's option by the consumer and/or legal owner of the property serviced by the meter – **R165.11 (R156.81 (2017/2018)**
Consumers residing in areas currently categorised as rural areas by the municipality will receive a 75% rebate on the basic charge.

Category E

(e) A monthly basic charge per kilolitre quota of **0.71 kilolitres** per day, which cost shall be paid at Council's option by the consumers residing in areas currently categorised as sub-economic by the municipality – **R110.99 (R105.41 (2017/2018:)**

(f) **Water and Sanitation Basic Charges- other**

Category	Adjusted billing to
Schools	One Basic per meter + Charge per Kilolitre
Religious institutions & non-profit organisations	One Basic per meter + Charge per Kilolitre
Industrial	Calculated Quota
Category E	Sub-economic
Category F	Indigent

2. **COUNCIL'S CHARGE FOR A NEW WATER AND SANITATION CONNECTION**

2.1 WATER

SIZE	2018/2019	2017/2018	% Increase
15 mm [Other]	3170.85	3,011.26	5.3%
20 mm	5743.80	5,454.71	5.3%
25 mm	7448.84	7,073.93	5.3%
40 mm	11,651.08	11,064.66	5.3%

SIZE		Deposit Required	
50mm	Cost plus 10%	12000.00	
75mm	Cost plus 10%	13000.00	
100mm	Cost plus 10%	14000.00	
50mm combination	Cost plus 10%	16000.00	

2.2 SANITATION

SIZE	2018/2019	2017/2018	% Increase
110mm standard connection, 6m from the boundary of the property to be connected	2,020.99	1,919.27	5.3%
160mm Standard connection 6m from the boundary of the property to be connected	2,599.58	2,468.74	5.3%
SIZE	**2018/2019**	**2017/2018**	
110mm under gravel, situated more than 6m from boundary of the property to be connected	Cost plus 10%	Cost plus 10%	
160mm under gravel, situated more than 6m from boundary of the property to be connected	Cost plus 10%	Cost plus 10%	
110mm under tarmac road, situated more than 6m from boundary of the property to be connected	Cost plus 10%	Cost plus 10%	
160mm under tarmac road, situated more than 6m from boundary of the property to be connected	Cost plus 10%	Cost plus 10%	

3. COUNCIL'S CHARGES FOR MISCELLANEOUS SERVICES

	SERVICE	2018/2019	2017/2018	% INCREASE
1.	Testing water meters 15 mm and 20 mm	1,303.38	1,237.79	5.3%
2.	Reconnection/Requested Disconnection of supply	275.07	261.23	5.3%
3.	Reconnection of supply outside working hours	1,199.68	1,139.30	5.3%
4.	Restriction (Credit control)	281.77	267.59	5.3%
5.	Disconnection (Credit control)	657.46	624.37	5.3%
6.	Special meter readings	939.20	891.93	5.3%
7.	Inspection of leaks in terms of Section 23(c)	1,253.65	1,190.56	5.3%
8.	Any other service			
9.	For water drawn from an unmetered point of supply per hour or part thereof	958.00	909.79	5.3%
10.	For water drawn from a hydrant standpipe	12.92	12.27/kl	5.3%
11.	Availability charge per fire hydrant standpipe	98.99	94.01 per month per fire hydrant	5.3%

12.	Water supplied by tanker less/equal to 6kl	1,354.80	1,286.61	5.3%
13.	Plan approval fee	298.06	283.06	5.3%
14.	Inspection Fee per visit	606.61	576.08	5.3%
15.	Clearance Certificates	313.27	297.51	5.3%
16.	Drainage Certificate Fee	246.32	233.93	5.3%
17.	Application in terms of New Planning Act	3,063.70	2,909.50	5.3%
18.	Town Planning Applications	298.06	283.06	5.3%
19.	Miscellaneous charges		Cost + 10%	
20.	Administration fee/ Town Planning related matters	241.29	229.15	5.3%
21.	Administration fee/ Town Planning related matters	606.61	576.08	5.3%

4. **WATER AVAILABILITY CHARGE** for the year 2018/2019 raised in terms of Section 10G(7) of the Local Government Transitional Act, and the regulations framed in terms of Section 47 of the Ordinance 27/63, the Council levy a uniform **WATER RATE** as set out hereunder, on all land subject to such rate, within local authority areas and townships within the defined areas of the former Lower South Coast and Umzinto Regional Water Services Corporations, for the financial year ending **30 June 2018**:

A UNIFORM CHARGE OF R1,981.51 (2017/2018: R1,881.78) PER YEAR PER RATED LOT IRRESPECTIVE OF AREA

The final date for payment of such charge shall be **30 NOVEMBER 2018**.

5. **COUNCIL'S CHARGES FOR SANITATION SERVICES**

		2018/2019	2017/2018	% INCREASE (DECREASE)
5.1	**Waterborne Sanitation (All Areas)** Residential Basic Charge (per unit / per property) Charge per kilolitre (water consumption) Conservancy with a Main line facility to Pay 2 x basic fee **Industrial/Commercial** Basic Charge (per quota) Charge per kilolitre	 269.16 4.02 538.30 269.16 4.02	 269.16 3.82 538.30 269.16 3.82	 0.00% 5.3% 0.00% 0.00% 5.3%
	For any sewage effluent delivered to the sewerage works for processing, per kilolitre or part thereof	30.18	28.67	5.3%
5.3	**Conservancy Tank Clearances (All Ugu)** Residential Basic Charge (per unit/ per property) Charge per kilolitre (water consumption) **SINGLE RESIDENTIAL UNITS** • FIRST LOAD 100% OF APPROVED TARIFF -	 269.16 4.02 419.60	 269.16 3.82 398.49	 0.00% 5.3% 5.3%

		2018/2019	2017/2018	% INCREASE (DECREASE)
	▪ SECOND LOAD 70% OF APPROVED TARIFF-	293.72	278.94	5.3%
	▪ THIRD LOAD AND MORE 50% OF APPROVED	209.79	199.24	5.3%
	ON CONDITION THAT THERE IS A SPLIT OF GREY AND BLACK WATER As approved by a municipal inspector			
	Industrial/Commercial Basic Charge(per quota) Charge per kilolitre *Conservancy tank customers will receive one load per month included in the basic charge tariff*	269.16 4.02	269.16 3.82	 5.3%
5.4	**Adhoc Vacuum tanker services (All Ugu)** For each draw requested	572.60	543.78	5.3%
5.5	Removal of conservancy tank effluent: - - For the removal of conservancy effluent per load or part thereof after normal office hours (Monday to Friday). An applicant for the supply of a conservancy service shall pay a deposit equivalent to the rand value of the number of estimated additional monthly draws anticipated.	2,374.15	2,254.65	5.3%
5.6	1) Conservancy tank additional draws are performed on a cash basis, unless there is a consumer account reflecting an appropriate deposit. 2) Conservancy tank draws shall be performed within 48 hours of request and/or confirmation of receipt of monies. 3) It is the responsibility of the person requesting a draw to get a reference number for follow-up queries.	572.13 402.70 287.65	543.34 382.44 273.18	5.3% 5.3% 5.3%
5.7	Septic Tank Charge: - Umdoni Municipality - Per Draw Provided: i) The septic tank must be located and exposed by the owner. ii) The effluent in the septic tank must be liquefied by the owner. iii) The septic tank must be accessible for removal. This service is performed on a cash basis only.	1,509.08	1,433.12	5.3%

		2018/2019	2017/2018	% INCREASE (DECREASE)
5.8	Leachate Removal Charge: - Umdoni Municipality - Per Draw	270.89	257.26	5.3%

6. Tariff of charges for GIS Copies of Maps – all prices excl vat

Size	Colour Copy		Black and White Copy		Standard photo Copy		% Increase / (Decrease)
	2018/2019	2017/2018	2018/2019	2017/2018	2018/2019	2017/2018	
AO	307.80	292.31	153.89	146.15		-	5.3%
A1	230.84	219.23	115.41	109.61		-	5.3%
A2	153.89	146.15	71.90	68.29		-	5.3%
A3	91.46	86.86	46.16	43.84	7.68	7.30	5.3%
A4	76.94	73.07	38.46	36.53	3.07	2.92	5.3%
Electronic Soft copy on CD	76.94	73.07				-	5.3%
Images (per MB)	62.82	59.66	38.46	36.53			5.3%

7. 1 CAPITAL CONTRIBUTIONS FOR 2018/2019

Capital contribution shall be based on the actual demand and actual current cost that each development requires as calculated by a registered Civil Engineer and agreed to by Ugu Water Services Authority. The design shall be in terms of the Guidelines for Engineering Services and the National Building Regulations (SANS 0400).
Failing to submit an Engineers report the following will apply:

SANITATION		COST PER QUOTA
OUTFALL SEWER/PUMPING MAIN		R 7 884.00
WASTE WATER TREATMENT WORKS		R 7 489.80
TOTAL		**R 15 373.80**
ONE QUOTA = 1000 LITERS		
WATER		COST PER QUOTA
NETWORK		
DAM		R 2 299.50
SUPPLY PIPELINE		R 2 089.26
PUMPSATION		R 2 969.64
RESERVOIR		R 2 233.80
WATER PURIFICATION WORKS		R 2 759.40
TOTAL		**R 12 351.60**
ONE QUOTA = 1000 LITERS		

CONTRIBUTIONS

		WATER QUOTA		SANITATION QUOTA
RESIDENTIAL 1				
SUB ECONOMIC (250 TO 400)		0.25		0.20
LOW (401 TO 700M²)		0.60		0.50
MIDDLE (701 TO 900 M²)		0.80		0.65
HIGH (901 TO 2000)		1.00		1.00
GRANNY FLAT		0.50		0.40
RESIDENTIAL 2 AND 3				
LOW (30 TO 60 M²)		0.60		0.50
MIDDLE (61 TO 200 M²)		0.80		0.65
HIGH (201 TO 500)		1.00		1.00
RESIDENTIAL 4 (HIGH RISE)		1.00		1.00
LOW (30 TO 50 M²)		0.45		0.40
MIDDLE(51 TO 80 M²)		0.60		0.50
HIGH (81 TO 200 M²)		0.75		0.70
OFFICE /100M²		0.40		0.40
SHOPS/100M²		0.40		0.40
		WATER QUOTA		**SANITATION QUOTA**
CLINIC/BED		0.25		0.25
RETIREMENT VILLAGE/PERSON				
FRAIL CARE/PERSON		0.25		0.25
BEDSITTER/PERSON		0.25		0.25
UNITS/UNIT		0.50		0.50
HOSTELS/PUPIL		0.15		0.15
CRECHE/PUPIL		0.02		0.02
SCHOOLS/PUPIL		0.02		0.02
HOSPITAL/BED		0.25		0.25
RESTAURANT/SEAT		0.09		0.09
WAREHOUSE/ VEHICLE SHOWROOM(EXCL. OFFICE) /100 M²		0.20		0.20
INDUSTRIAL(EXCL.OFFICE) /100M²		0.40		0.40
CARAVAN PARK/SITE		0.60		0.5
CONFERENCE CENTRE/HALL / PER SEAT		0.09		0.09
GOLF ESTATE /HECTARE		5.00		0.00
SERVICE STATION/WORKSHOP/100M²		0.40		0.40
B&B AND GUESTHOUSE/LODGE/ROOM		0.60		0.50
HOTEL/ROOM		0.60		0.60
CHURCH/RELIGIOUS INSTITUTIONS		1.00		1.00
HALLS AND CLUB HOUSES		1.00		1.00
CAR WASH		7.68		7.68

QUOTA	WATER QUOTA	SANITATION QUOTA
RESIDENTIAL 1		
SUB ECONOMIC (250 TO 400)	0.20	0.20
LOW (401 TO 700M^2)	0.5	0.40
MIDDLE (701 TO 900 M^2)	0.7	0.6
HIGH (901 TO 2000)	1.0	**1.0**
GRANNY FLAT	0.5	0.4
RESIDENTIAL 2 AND 3		
LOW (30 TO 60 M^2)	0.6	0.50
MIDDLE (61 TO 200 M^2)	0.8	0.6
HIGH (201 TO 500)	1.00	**1.00**
RESIDENTIAL 4 (HIGH RISE)		
LOW (30 TO 50 M^2)	0.4	0.40
MIDDLE(51 TO 80 M^2)	0.6	0.50
HIGH (81 TO 200 M^2)	0.80	0.70
OFFICE /100M^2	0.4	0.40
SHOPS/100M^2	0.4	0.40
		SANITATION QUOTA
CLINIC/BED	0.2	0.2
RETIREMENT VILLAGE/PERSON		
FRAIL CARE/PERSON	0.2	0.2
BEDSITTER/PERSON	0.2	0.2
UNITS/UNIT	0.5	0.50
HOSTELS/PUPIL	0.16	0.15
CRECHE/PUPIL	0.02	0.02
SCHOOLS/PUPIL	0.02	0.02
HOSPITAL/BED	0.2	0.2
RESTAURANT/SEAT	0.10	0.09
WAREHOUSE (EXCL. OFFICE) /100 M^2	0.1	0.10
INDUSTRIAL(EXCL.OFFICE) /100M^2	0.3	0.20
CARAVAN PARK/SITE	0.4	0.4
CONFERENCE CENTRE/SEAT	0.10	0.09
GOLF ESTATE /HECTARE	5.35	0.00
SERVICE STATION/WORKSHOP/100M^2	0.2	0.2
B&B AND GUESTHOUSE/LODGE/ROOM	0.5	0.4
HOTEL/ROOM	0.5	0.4
CHURCH/RELIGIOUS INSTITUTIONS	1.0	1.00

HALLS AND CLUB HOUSES	1.0	1.00

7.2 QUOTA

Quota can be bought at the rate (tariff) applicable when the development was constructed.

7.3 NUMBER OF BASIC CHARGES

Number of Basic charges shall be based on the actual number of units for each property. The number of basic charges shall be calculated as per the Guidelines for Engineering Services and based on the number of units, unit size and consumption per unit.

8. INDUSTRIAL EFFLUENT CHARGES

- The charges payable by the owner or occupier, as the case may be, of the manufacturing premises for the use of the Council's sewers in respect of the discharge and conveyance therein of trade effluent from the manufacturing premises, including the use of the Council's sewage purification works for purification of the trade effluent, shall be determined in accordance with the provisions of this by-law. Accounts will be rendered as soon as possible after each period of six months ending on 31st December, or 30th June of each year and shall apply to such periods. Where during any such six monthly period there has been a change of ownership or occupancy necessitating an apportionment of the amount due to the Council, the Council will apportion the amount between the parties concerned in a manner proportionate to the quantity of trade effluent discharged during the relevant respective periods of ownership or occupancy. Nothing herein shall be construed as preventing the Council from submitting accounts on a monthly basis should such practice be considered more expedient by the Council.

  The General Manager: Water Services may base the trade effluent charge as described in paragraph (p) section (a), on the highest COD of one, or more samples collected from the trade effluent sampling point.

  The charge to be levied by the General Manager: Water Services in respect to trade effluent discharged into its sewers from manufacturing premises shall be assessed in accordance with the following formula: -

  $R = A + ((COD/1000) \times B)$

  WHERE

  R is the rate in cents per kilolitre due to the Council.

  A is the basic carriage tariff expressed in cents per kilolitre, determined annually in advance by the Council. The value of A is R 6.37 (5.3%)

  B is the basic treatment tariff expressed in cents per kilogram of COD, determined annually in advance by the Council. The value of B is R0.60 (5.3%)

  COD is the chemical oxygen demand value expressed in milligram of COD per litre of effluent recorded in snap samples of effluent collected as and when deemed fit by the General Manager: Water Services.

The charges payable by the owner or occupier will also include any other charges as may be applicable.

- A copy of the methods of chemical analysis and testing procedures used to determine the COD for the purpose of calculating the charge equation described above shall be kept available by the General Manager: Water Services for inspection by the owner or occupier of any premises concerned. The method of chemical analysis will in all respects follow the STANDARD METHODS FOR WATER ANALYSES published by the SOUTH AFRICAN BUREAU OF STANDARDS being SABS METHOD 1048 – CHEMICAL OXYGEN DEMAND OF WATER.

- In the absence of any direct measurement, the quality of trade effluent discharged into the Council's sewers from any manufacturing premises during any period shall be estimated and determined by the General Manager: Water Services by reference to the quantity of water consumed on such premises during such period. The quantity of water consumed on such premises shall be determined by reference to the Council's water meters in the case of water obtained from the Council and by meter or by calculation in the case of water obtained from any other source, including water emerging from material processed on the premises. In determining the quantity of trade effluent so discharged, due allowance shall be made for the quality of water which it is estimated is used for domestic purposes including gardening on such premises or any other purpose not resulting in the discharge of trade effluent and for water lost be reaction or evaporation during any processes on the manufacturing premises concerned and for water present in the final products or materials produced on such premises and, generally, the District Municipality shall take into consideration such matters as will enable it to estimate for the purpose of the by-laws the quantity of trade effluent discharged as aforesaid during any given period.

Industries linked to water borne sewer will be liable for the sanitation basic fee and charges per kilolitre as per charges set, over and above the industrial effluent charge, based on the calculated quota.

9. ACCEPTANCE OF SEWAGE DELIVERED BY ROAD HAULAGE

Description	2018/2019	2017/2018
	R	R
The charges for any sewage delivered for disposal to any Council facilities shall be assessed by an authorised officer in accordance with the prescribed tariff of charges:		
(a) Disposal of trade effluent from within the Council's area of jurisdiction delivered by private road tanker to Council facilities		
Per tanker load	663.40	R630.01
(b) Disposal of trade effluent from without the Council's area of jurisdiction delivered by private road tanker to Council facilities		
Per tanker load	1,190.21	R1,130.31
(c) Disposal of domestic effluent from within or without the Council's area of jurisdiction to Council facilities		
(i) delivered by private road tanker per kilolitre, measured as the nominal carrying capacity, of the tanker	198.36	R188.38
(ii) delivered by private road haulage in drums per drum of capacity not exceeding 150 litres	39.66	R37.67

10. TARIFFS FOR INSTALLATION OF BASE TELECOMMUNICATION STATIONS

The MONTHLY tariffs for the new installation and the renewal of existing leases of base telecommunication stations on municipal property shall be as per the below mentioned tariff of charges:

- R6,359.41 (R6,039.33) on property with an existing structure.

Tower erected on Municipal land (a Greenfield site)

- R3,179.70 (R3,019.66) for Co-Locators (Sub-leases)

Billed to the main lessee, applicable to new leases signed or renewed after 1 July 2012

-R1,271.88 (R1,207.87) for antennae's with no base stations
Dependant on technical criteria, frequency emissions and site size being no greater than 5m2

It should be noted that for a single installation, a lease agreement will be entered into with one service provider. In the event of co-use of telecommunications masts by cellular network providers, the primary service provider with whom the municipality entered into lease agreement will be responsible for the account.

11. OFFENCES AND PENALTIES

Any offences and/or penalties raised by the municipality shall be affected as per Part 7 (General Provisions), clause 34, of the Gazetted Water Services Bylaws, as adopted in terms of Section 21 of the Water Services Act, Act No. 108 of 1997.

12. SPORTFIELDS AND MULTI – COURTS TARIFFS 2018/2019

The municipal has leased out the Ugu Sports and Leisure Centre to Cyassound Holdings for a period of 5 years ending 28 February 2020. The tariffs for the use of the facility will be determined by the lessor until the expiry of the lease contract.

13. PROMOTION OF ACCESS TO INFORMATION ACT (PAIA) SCHEDULE OF FEES

(Act No. 2 of 2000) [Regulation 6]

A request for access to a record, as contemplated in Section 18(1) of the Act, must be made in the form of Form A – PAIA REQUEST FOR ACCESS TO RECORD.

1. FEE STRUCTURE

Fees chargeable for the records of Ugu District Municipality;

A.	**REPRODUCTION FEES**	
1.	For every photocopy of an A4 Size page or part thereof	R0.92
2.	For every printed copy of an A4 size page or part thereof held on a computer in electronic or machine readable form	R0.65
3.	For a copy in a computer readable form on;	
3.1	Compact Disc (CD)	R61.00
3.2	Digital Video Disk (DVD)	R61.00
4.		
4.1	For transcription of visual images for an A4 size page or part thereof	R33.54
4.2	For a copy of visual images	R96.56
5.		
5.1	For a transcription of an audio record, for an A4 size page or part thereof	R19.30
5.2	For a copy of an audio record	R25.92
6.	The request fee payable by every requested, other than a personal requestor referred to in	R53.34

	section 22(1) of the Act	
B.	**ACCESS FEES**	
	Access fees payable by a requester referred to in section 22(7) of the Act, unless exempted under section 22(8) of the Act	
1.	For every photocopy of an A4 Size page or part thereof	R0.92
2.	For every printed copy of an A4 size page or part thereof held on a computer in electronic or machine readable form	R0.68
3. 3.1 3.2	For a copy in a computer readable form on; Compact Disc (CD) Digital Video Disk (DVD)	 R61.00 R61.00
4. 4.1 4.2	 For transcription of visual images for an A4 size page or part thereof For a copy of visual images	 R33.54 R91.47
5. 5.1 5.2	 For a transcription of an audio record, for an A4 size page or part thereof For a copy of an audio record	 R18.30 R25.92
6.	To search for the record for disclosure, excluding the first hour, reasonably required time for such a search.	R22.86 per hour or part of an hour

COUNCIL'S TARIFF OF CHARGES FOR ATMOSPHERIC EMISSIONS LICENCE PROCESSING

(a) All activities listed in terms of section 21 of the NEM-Air Quality Management Act (Act no. 39 of 2004) and Section 6 of Ugu District Municipality Air Quality Management by-law will be subject to the payment of an AEL processing fee.

(b) The cost shall be calculated by using the AEL processing fee calculator which is prescribed by Ugu District Municipality with due consideration given to a myriad of factors.

(c) The fee shall be implemented on all AEL applications submitted to the Air Quality Officer (AQO) for scrutiny and approval.

EXISTING AEL FEE BANDS

APPLICATION BANDS	BAND SIZE		FEE SCHEDULE (R)/YEAR
Band 1	0	13	5063.77
Band 2	14	21	12,659.42
Band 3	22	40	20,255.08
Band 4	41	60	27,850.75
Band 5	61	80	75,956.59
Band 6	81	100	101,275.45

UGU DISTRICT MUNICIPALITY

NEW ATMOSPHERIC EMISSIONS LICENCE (AEL) FEES 2017/18 FOR POST 2013 (NEW) AELS

Number of 21 listed activities	New application	Review	Renewal	Transfer	Service fee (consideration of annual reports)	Penalty for late submission of annual report
1 unit of listed activities	20 000	10 000	10 000	10 000	5 000	10% of the outstanding amount
2 to 5 units of listed activities	50 000	25 000	10 000	10 000	12,500	10% of the outstanding amount
6 to 10 units of listed activities	100 000	50 000	10 000	10 000	25 000	10% of the outstanding amount
11 and more units of listed activities	400 000	200 000	10 000	10 000	200 000	10% of the outstanding amount

UGU DISTRICT MUNICIPALITY

"The Municipality"

DRAFT

BUDGET POLICY

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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(l) (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;

"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 –

a) 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;
c) 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
c) 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 -

a) 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

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;

"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.

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;

2.5 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.

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

b) 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

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)

d) 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.

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.

l) 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 determined by the Mayor, are aligned with the IDP, and comply with all budget-related 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 <u>Role of Senior Managers & Other Officials</u>

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.
c) 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.