



UMZINYATHI DISTRICT
MUNICIPALITY

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UMZINYATHI DISTRICT MUNICIPALITY

2018/2019 BUDGET

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UMzinyathi District Municipality

BUDGET 2018/19

1. Purpose

The purpose of the item is to present to the Council the Budget for 2018/19-2020/21 MTREF Period in terms of section 16(1) of the Local Government: Municipal Finance Management Act, 2003 and section 9 of the MBRR.

2. Background

In the preparation for the 2018/19 MTREF budget it is ensured that budget is aligned with IDP and considered the MFMA circular no. 51,54,55,58,66,67,70,72,74,75,78,79, 86 and 91 which provides guidelines on the budget preparation. During the preparation of the budget the following economic highlights were taken into consideration.

3. Budget Report

3.1 Mayor's report

Revenue

The municipality has anticipated to obtain **R705 million** from operating, capital grants and other revenue (as listed below for the 2018/2019 financial year), the municipality is grant dependent as 87% of the income comes from grants and only 13% is generated by the municipality. The municipality plans to ensure the collection of revenues, by ensuring that the municipal billing systems are accurate, sending out accounts to residents as well as imposing restrictions on non-paying consumers and following up to collect revenues owed.

Expenditure

The expenditure trends indicate that at the end of the year the total operating expenditure will be **R428 million** excluding internally funded capital expenditure. The capital outlay funded from operational budget is **R4.5 million** which includes an amount of **R3 million** for procurement of official council pool vehicle's and an amount of **R1.5 million** for procurement of official office trade of tools.

The employee related cost is budgeted **R156.7 million** and council remuneration is budgeted **R6 million**.

The total budget for general expenses is **R61.9 million** for the 2018/2019 financial year.

The total budget for repairs and maintenance is **R149.5 million** which is **7.75%** of the carrying value of the municipal Property, plant and equipment.

The Budget has been prepared in line with guidelines of Municipal Finance Management Act.

Grants

Below is the allocated budget for grants as per the Division of Revenue bill 2018.

Operating Grants	Capital Grants
Equitable share R325,057,000	MIG R184,485,000
EPWP R5,109,000	WSIG R55,000,000
FMG R1,320,000	RBIG R40,000,000
Shared services R450,000	RRAMS R2,280,000

Mayoral recommendations

That the municipal council approves the budget.

That the municipal council approves the service delivery targets and performance indicators in the service delivery and budget and implementation plan if applicable.

3.2 Resolutions

The municipal council resolved on the recommendations presented on the budget for 2018/2019 in terms of Section 16(2) of the MFMA.

3.3 Executive summary

BUDGET SUMMARY 2018/2019 - 2020/2021

	Adjusted budget		Proposed budget		2018/2019 %
	2017/2018	2018/2019	2019/2020	2020/2021	
Operating Grants	303,007,135	340,699,038	354,468,000	387,419,000	49%
Miscellaneous Revenue	79,811,778	92,480,652	90,491,383	95,468,409	12%
Capital Grants	364,141,093	272,540,750	321,102,000	312,892,000	39%
Total Revenue	746,960,006	705,720,439	766,061,383	795,779,409	
Employee Related	139,805,503	156,765,004	170,806,478	185,439,393	23%
Councillor remuneration	6,016,005	6,376,966	7,177,275	7,715,570	1%
Repair & maintenance	88,710,394	149,504,083	161,468,321	170,349,079	21%
Debt Impairment	14,497,177	12,606,172	23,000,000	27,500,000	3%
Depreciation	39,914,646	41,373,609	47,000,000	53,000,000	7%
Other Expenditure	85,722,315	61,979,750	35,507,308	38,883,367	5%
Capital Expenditure	372,293,966	277,114,856	321,102,000	312,892,000	39%
Total Expenditure	746,960,006	705,720,439	766,061,383	795,779,409	



Total by Vote	Budget 2018/2019	%
Council Vote	8,282,693	1.17%
MM Office Vote	17,160,286	2.43%
Budget & Treasury Office Vote	48,354,027	6.85%
Corporate Service Vote	46,817,722	6.63%
Water and Technical Service Vote	528,385,840	74.87%
Planning & Economic Development Vote	18,309,340	2.59%
Community Service Vote	38,460,533	5.45%
Total budget	705,770,439	100.01%

Repairs and Maintenance				
Operations			Repairs	
Generator hire	10,800,000		Vehicle hire / leasing	4,276,800
Security	9,000,000		Fittings & Materials	10,800,000
Chemicals	7,200,000		Electrician	9,600,000
Electricity	18,000,000		Mechanical Specialist	4,200,000
Bulk purchases	18,400,000		Asset Repairs plan	12,111,396
(Generator) Fuel & Oil	17,000,000		Vehicle maintenance	500,000
Lab	648,000		R&M: Sanitation	5,000,000
Vehicle hire / leasing	1,003,200		Fuel & oil (R & M)	900,000
Labour costs (Purifiers)	10,000,000			
Protective Plant Equipment/Clothing	900,000			
Occupational health cost	600,000			
Water tanker hire	5,000,000			
Total	98,551,200		Total	47,388,196



Social Development Programmes	2018/2019	2019/2020	2020/2021
Sports Development	4,500,000	4,743,000	4,994,379
LED Projects	2,200,000	2,318,800	2,446,334
Mayoral Imbizo	2,000,000	2,030,800	2,205,457
Fire service	1,500,000	1,523,100	1,654,093
Women and Gender	1,500,000	1,523,100	1,654,093
HIV/AIDS Program	1,000,000	1,015,400	1,102,728
Youth and Children	1,000,000	1,015,400	1,102,728
Promotion of tourism	800,000	843,200	889,576
IDP planning and revision	790,000	832,660	876,791
Elderly and widows	650,000	660,010	716,774
Disaster Management: Disaster Relief	650,000	660,010	716,774
District Cultural Events	500,000	507,700	551,364
Planning for people with disabilities	500,000	507,700	551,364
Rural horse riding program	400,000	406,160	441,091
Development Agency	400,000	421,600	443,945
Public Consultation	350,000	355,390	385,955
Environmental awareness campaign	317,100	321,983	349,675
Indigenous games	300,000	304,620	330,819
Disaster Climate change training programmes	300,000	304,620	330,819
Pauper burials	200,000	203,080	220,546
Small Micro Medium Enterprise Development	200,000	210,800	221,972
Total	20,057,100	20,709,133	22,187,276



3.4 Annual budget tables

The following annual budget table schedules are attached:

- Table A1 Budget Summary
- Table A2 Budgeted Financial Performance (standard classification)
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- Table A4 Budgeted Financial Performance (revenue and expenditure)
- Table A5 Budgeted Capital Expenditure by (municipal vote, standard classification and funding)
- Table A6 Budgeted Financial Position
- Table A7 Budgeted Cash Flow
- Table A8 Cashed backed reserves/ accumulated surplus reconciliation
- Table A9 Asset Management
- Table A10 Basic Service delivery measurement

DC24 Umzinyathi - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	55,168	40,557	44,107	78,823	45,559	49,437	32,597	58,983	64,038	66,523
Investment revenue	7,160	8,008	12,921	12,438	14,438	14,093	7,463	14,509	15,753	16,364
Transfers recognised - operational	213,524	335,925	286,768	297,150	297,150	294,587	220,703	331,936	360,383	374,366
Other own revenue	19,405	20,081	19,184	13,820	13,971	14,716	9,578	13,850	15,037	15,621
Total Revenue (excluding capital transfers and contributions)	295,257	404,571	364,979	402,231	371,119	372,804	270,341	419,279	455,211	472,873
Employee costs	96,453	112,560	113,169	120,566	146,397	113,732	85,376	161,224	175,041	181,832
Remuneration of councillors	4,123	4,246	3,242	4,730	4,578	4,441	3,331	4,853	5,269	5,473
Depreciation & asset impairment	58,317	63,043	24,915	67,074	39,915	44,716	33,537	41,262	44,798	46,536
Finance charges	8,175	3,067	655	87	114	78	57	-	-	-
Materials and bulk purchases	14,828	11,367	14,336	24,326	18,226	16,411	12,272	75,044	81,475	84,837
Transfers and grants	75,460	-	-	-	-	-	-	-	-	-
Other expenditure	210,104	353,013	248,632	149,511	165,777	160,033	112,206	141,582	153,715	159,680
Total Expenditure	465,260	547,296	404,948	366,295	375,008	339,409	248,782	423,954	460,298	476,156
Surplus/(Deficit)	(170,002)	(142,725)	(39,969)	35,936	(3,889)	33,394	23,559	(4,686)	(5,087)	(5,285)
Transfers and subsidies - capital (monetary allocated)	280,680	370,907	332,963	371,876	371,976	214,336	139,544	281,801	305,951	317,822
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	110,677	228,182	292,994	407,812	368,087	247,731	163,103	277,115	300,864	312,537
Share of surplus/ (deficit) of associate	25,009	(41,906)	(40,408)	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	135,687	186,276	252,586	407,812	368,087	247,731	163,103	277,115	300,864	312,537
Capital expenditure & funds sources										
Capital expenditure	135,380	304,194	273,089	10,590	13,094	12,595,497	1,050,827	277,115	300,864	312,537
Transfers recognised - capital	129,714	297,377	261,347	-	-	-	-	272,541	295,897	307,378
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,666	6,817	11,742	10,590	13,094	12,595,497	1,050,827	4,574	4,966	5,159
Total sources of capital funds	135,380	304,194	273,089	10,590	13,094	12,595,497	1,050,827	277,115	300,864	312,537
Financial position										
Total current assets	123,819	136,919	181,435	32,955	16,579	4,373,241	206,477	-	-	-
Total non current assets	1,866,801	2,004,601	2,204,837	372,432	373,223	27,069,677	2,300,402	277,115	300,864	312,537
Total current liabilities	148,648	111,341	105,811	(669)	21,714	2,498,046	221,493	-	-	-
Total non current liabilities	84,552	90,718	88,413	-	-	1,060,815	88,397	-	-	-
Community wealth/Equity	1,757,420	1,939,461	2,192,048	407,812	368,087	26,221,042	2,327,545	277,115	300,864	312,537
Cash flows										
Net cash from (used) operating	186,816	369,165	274,623	474,886	408,002	1,254,477	277,454	318,376	345,661	359,073
Net cash from (used) investing	(124,981)	(282,542)	(258,246)	(372,432)	(373,223)	(16,923,582)	(1,473,526)	(277,115)	(300,864)	(312,537)
Net cash from (used) financing	(105,416)	(83,662)	(8,461)	(669)	(669)	16,956	1,228	-	-	-
Cash/cash equivalents at the year end	57,974	60,935	68,851	101,785	34,110	(15,652,149)	(1,194,844)	41,282	86,059	132,595
Cash backing/surplus reconciliation										
Cash and investments available	57,974	60,935	68,851	10,774	10,774	3,091,629	215,782	-	-	-
Application of cash and investments	26,562	69,179	56,163	(19,001)	17,870	1,531,002	231,663	-	-	-
Balance - surplus (shortfall)	31,413	(8,243)	12,688	29,775	(7,096)	1,560,627	(15,881)	-	-	-
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-
Depreciation	56,317	65,122	24,962	67,074	39,915	44,716	41,262	44,798	46,536	
Renewal of Existing Assets	-	-	-	25,968	27,550	1,835	42,280	45,903	47,884	
Repairs and Maintenance	-	9,969	8,678	10,968	9,339	2,868	142,531	154,746	160,750	
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	9,126	9,126	9,908	10,293
Revenue cost of free services provided	-	-	-	4,389	5,765	49	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	15	15	13	13
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

DC24 Umzinyathi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Governance and administration		117,526	92,727	79,967	72,138	74,418	74,572	114,999	124,854	129,699
Executive and council		80,718	54,485	23,387	22,435	22,435	23,322	18,590	20,183	20,966
Finance and administration		36,808	38,242	56,579	49,703	51,983	51,250	96,409	104,671	108,732
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11	146	19	-	17	13	35,867	38,940	40,451
Community and social services		11	146	19	-	17	13	35,867	38,940	40,451
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5	1,818	6,775	300	300	175	17,135	18,603	19,325
Planning and development		5	1,818	6,775	300	300	175	17,135	18,603	19,325
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		458,395	680,787	611,182	701,669	668,360	612,380	533,079	578,764	601,220
Energy sources		-	-	-	-	-	-	-	-	-
Water management		446,022	648,368	595,021	689,388	660,650	504,720	516,294	560,540	582,289
Waste water management		12,373	32,419	16,161	12,281	7,710	7,660	16,785	18,223	18,930
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	575,937	775,478	697,942	774,107	743,095	587,140	701,079	761,162	790,695
Expenditure - Functional										
Governance and administration		79,224	77,015	68,055	104,496	99,344	68,523	110,093	119,528	124,165
Executive and council		16,127	12,919	10,326	21,639	12,377	11,237	18,590	20,183	20,966
Finance and administration		63,096	64,096	57,729	82,857	86,967	57,286	91,503	99,344	103,199
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		27,252	24,142	22,430	23,889	23,853	19,439	35,667	38,723	40,226
Community and social services		27,252	24,142	22,430	23,889	23,853	19,439	35,667	38,723	40,226
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		10,641	13,740	13,157	14,114	13,744	10,127	16,935	18,386	19,100
Planning and development		10,641	13,740	13,157	14,114	13,744	10,127	16,935	18,386	19,100
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		348,144	432,398	301,305	223,796	238,067	241,320	261,270	283,661	294,667
Energy sources		-	-	-	-	-	-	-	-	-
Water management		331,171	416,160	290,703	220,646	233,415	239,822	261,270	283,661	294,667
Waste water management		16,972	16,239	10,603	3,151	4,652	1,497	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	465,260	547,296	404,948	366,295	375,008	339,409	423,964	460,298	478,158
Surplus/(Deficit) for the year		110,677	228,182	292,994	407,812	368,087	247,731	277,115	300,864	312,537

DC24 Umzinyathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote										
Vote 1 - Mayor and Council		80,718	54,485	23,387	22,435	22,435	23,322	8,283	8,993	9,341
Vote 2 - Corporate Services-Admin		493	486	764	553	833	1,111	55,095	59,817	62,138
Vote 3 - Finance Admin		36,315	37,756	55,815	49,150	51,150	50,139	41,314	44,854	46,594
Vote 4 - Technical Service-Admin		12,373	32,419	16,161	12,281	7,710	8,646	206,399	224,088	232,782
Vote 5 - Municipal Manager		-	-	-	-	-	-	10,307	11,191	11,625
Vote 6 - Planning and Social Deve-Adm		5	1,818	6,775	300	300	175	17,135	18,603	19,325
Vote 7 - Community Services		11	146	19	-	17	13	35,867	38,940	40,451
Vote 8 - Bulk Water Services		446,022	648,368	595,021	689,388	660,650	503,734	326,679	354,676	368,437
Vote 9 - Null		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	575,937	775,478	697,942	774,107	743,095	587,140	701,675	761,162	790,695
Expenditure by Vote to be appropriated										
Vote 1 - Mayor and Council		16,127	12,919	10,326	6,531	7,710	7,249	8,283	8,993	9,341
Vote 2 - Corporate Services-Admin		34,452	34,382	35,266	42,319	51,107	34,353	51,071	55,448	57,599
Vote 3 - Finance Admin		28,645	29,714	22,463	40,537	35,860	22,933	40,431	43,896	45,600
Vote 4 - Technical Service-Admin		16,972	16,239	10,603	16,595	23,576	10,693	18,957	20,582	21,380
Vote 5 - Municipal Manager		-	-	-	15,108	4,667	3,988	10,307	11,191	11,625
Vote 6 - Planning and Social Deve-Adm		10,641	13,740	13,157	14,114	13,744	10,127	16,935	18,386	19,100
Vote 7 - Community Services		27,252	24,142	22,430	23,889	23,853	19,439	35,667	38,723	40,226
Vote 8 - Bulk Water Services		331,171	416,160	290,703	207,201	214,491	230,627	242,313	263,079	273,287
Vote 9 - Null		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	465,260	547,296	404,948	366,295	375,008	339,409	423,964	460,298	478,158
Surplus/(Deficit) for the year	2	110,677	228,182	292,994	407,812	368,087	247,731	277,711	300,864	312,537

DC24 Umzinyathi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	43,054	31,238	33,649	66,542	37,848	41,776	28,187	44,478	48,290	50,154
Service charges - sanitation revenue	2	12,113	9,319	10,457	12,281	7,712	7,661	4,409	14,505	15,748	16,359
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other	2	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		333	473	468	519	422	403	282	549	596	619
Interest earned - external investments		7,160	8,008	12,921	12,438	14,438	14,093	7,463	14,509	15,753	16,364
Interest earned - outstanding debtors		16,548	19,332	11,557	13,281	13,236	13,751	8,996	13,281	14,419	14,979
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		213,524	335,925	288,768	297,150	297,150	294,557	220,703	331,936	360,363	374,366
Other revenue	2	2,525	276	1,857	20	313	562	301	21	22	23
Gains on disposal of PPE		-	-	5,292	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		295,257	404,571	364,979	402,231	371,119	372,804	270,341	419,279	455,211	472,873
Expenditure By Type											
Employee related costs	2	96,453	112,560	113,169	120,566	146,397	113,732	85,378	161,224	175,041	181,832
Remuneration of councillors		4,123	4,246	3,242	4,730	4,578	4,441	3,331	4,853	5,269	5,473
Debt impairment	3	54,259	30,932	19,875	27,916	14,497	18,610	13,958	15,000	16,286	16,917
Depreciation & asset impairment	2	55,317	63,043	24,915	67,074	39,915	44,716	33,537	41,262	44,798	46,536
Finance charges		8,175	3,067	655	87	114	76	57	-	-	-
Bulk purchases	2	14,828	11,367	14,336	13,967	14,565	13,246	9,934	18,400	19,977	20,752
Other materials	8	-	-	-	10,359	3,662	3,165	2,338	56,844	61,498	63,885
Contracted services		96,602	101,190	162,018	24,846	23,327	13,224	9,060	78,030	84,717	88,004
Transfers and subsidies		75,460	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	59,242	220,891	66,738	96,751	127,953	128,198	89,189	48,552	52,713	54,758
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		465,260	547,296	404,948	366,285	375,008	339,409	246,782	423,964	460,298	478,158
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(170,002)	(142,725)	(39,969)	35,936	(3,889)	33,394	23,559	(4,686)	(5,087)	(5,285)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6	280,680	370,907	332,963	371,876	371,976	214,336	139,544	281,801	305,951	317,822
Surplus/(Deficit) after capital transfers & contributions		110,677	228,182	292,994	407,812	368,087	247,731	163,103	277,115	300,864	312,537
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		110,677	228,182	292,994	407,812	368,087	247,731	163,103	277,115	300,864	312,537
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		110,677	228,182	292,994	407,812	368,087	247,731	163,103	277,115	300,864	312,537
Share of surplus/ (deficit) of associate	7	25,009	(41,906)	(40,408)	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		135,687	186,276	252,586	407,812	368,087	247,731	163,103	277,115	300,864	312,537

DC24 Umzinyathi - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
<i>Multi-year expenditure to be appropriated</i>	2										
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services-Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Admin		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Service-Admin		-	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Social Deve-Adm		-	-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Bulk Water Services		-	-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
<i>Single-year expenditure to be appropriated</i>	2										
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services-Admin		5,666	1,267	11,742	100	4,656	3,882	1,456	4,024	4,369	4,536
Vote 3 - Finance Admin		-	-	-	39,275	50,991	189,139	24,749	55,541	60,301	62,640
Vote 4 - Technical Service-Admin		41,008	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Social Deve-Adm		-	-	-	40	40	-	-	200	217	226
Vote 7 - Community Services		-	25,717	14,478	10,450	4,805	1,280	177	200	217	226
Vote 8 - Bulk Water Services		88,706	277,210	246,869	322,567	309,138	826,339	120,225	217,000	235,597	244,738
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		135,380	304,194	273,089	372,432	373,223	13,590,975	1,195,802	277,115	300,864	312,537
Total Capital Expenditure - Vote		135,380	304,194	273,089	372,432	373,223	13,590,975	1,195,802	277,115	300,864	312,537
Capital Expenditure - Functional											
<i>Governance and administration</i>											
Executive and council		5,666	1,267	11,742	100	8,249	12,594,217	1,050,650	4,174	4,532	4,708
Finance and administration		5,666	1,267	11,742	100	8,249	12,594,217	1,050,650	4,174	4,532	4,708
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>											
Community and social services		-	25,717	14,478	10,450	4,805	1,280	177	200	217	226
Sport and recreation		-	25,717	14,478	10,450	4,805	1,280	177	200	217	226
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>											
Planning and development		-	-	-	40	40	-	-	200	217	226
Road transport		-	-	-	40	40	-	-	200	217	226
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>											
Energy sources		129,714	277,210	246,869	-	-	-	-	272,541	295,897	307,378
Water management		88,706	277,210	246,869	-	-	-	-	233,280	253,272	263,099
Waste water management		41,008	-	-	-	-	-	-	39,261	42,625	44,279
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	135,380	304,194	273,089	10,590	13,094	12,595,497	1,050,827	277,115	300,864	312,537
Funded by:											
National Government		129,714	289,081	261,347	-	-	-	-	272,541	295,897	307,378
Provincial Government		-	8,296	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	129,714	297,377	261,347	-	-	-	-	272,541	295,897	307,378
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		5,666	6,817	11,742	10,590	13,094	12,595,497	1,050,827	4,574	4,966	5,159
Total Capital Funding	7	135,380	304,194	273,089	10,590	13,094	12,595,497	1,050,827	277,115	300,864	312,537

DC24 Umzinyathi - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		11,860	9,589	4,013	10,774	10,774	385,109	1,326	-	-	-
Call investment deposits	1	46,114	51,337	64,838	-	-	2,706,520	214,456	-	-	-
Consumer debtors	1	48,563	54,054	79,045	22,181	5,805	1,245,421	(9,452)	-	-	-
Other debtors		16,463	21,239	32,842	-	-	27,823	(551)	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	818	691	697	-	-	8,368	697	-	-	-
Total current assets		123,819	136,919	181,435	32,955	16,579	4,373,241	206,477	-	-	-
Non current assets											
Long-term receivables		-	-	-	-	-	51,132	4,268	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		945	895	848	-	-	10,180	848	-	-	-
Investment in Associate		377,542	335,636	295,229	-	-	3,281,475	273,456	-	-	-
Property, plant and equipment	3	34,247	55,876	82,408	372,432	369,790	23,720,302	2,021,280	277,115	300,864	312,537
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		168	1,262	549	-	3,433	6,587	549	-	-	-
Other non-current assets		1,453,899	1,610,933	1,825,802	-	-	-	-	-	-	-
Total non current assets		1,866,801	2,004,601	2,204,837	372,432	373,223	27,069,677	2,300,402	277,115	300,864	312,537
TOTAL ASSETS		1,990,620	2,141,520	2,386,272	405,387	389,802	31,442,918	2,506,879	277,115	300,864	312,537
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	93,227	9,565	1,104	(669)	(669)	11,538	783	-	-	-
Consumer deposits		535	492	467	-	-	5,563	461	-	-	-
Trade and other payables	4	54,886	101,284	104,239	-	22,384	2,480,944	220,250	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total current liabilities		148,648	111,341	105,811	(669)	21,714	2,498,046	221,493	-	-	-
Non current liabilities											
Borrowing		66,362	65,220	64,191	-	-	(146)	(16)	-	-	-
Provisions		18,190	25,498	24,222	-	-	1,060,961	88,413	-	-	-
Total non current liabilities		84,552	90,718	88,413	-	-	1,060,815	88,397	-	-	-
TOTAL LIABILITIES		233,200	202,059	194,224	(669)	21,714	3,558,860	309,891	-	-	-
NET ASSETS	5	1,757,420	1,939,461	2,192,048	406,056	368,087	27,884,057	2,196,988	277,115	300,864	312,537
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1,058,985	1,241,027	1,493,613	407,812	368,087	13,093,705	1,629,111	277,115	300,864	312,537
Reserves	4	698,435	698,435	698,435	-	-	13,127,337	698,435	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	1,757,420	1,939,461	2,192,048	407,812	368,087	26,221,042	2,327,545	277,115	300,864	312,537

DC24 Umzinyathi - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		31,629	25,383	24,229	78,823	45,559	49,437	32,597	58,983	64,038	66,523
Other revenue		853	473	692	539	735	966	583	569	618	642
Government - operating	1	213,524	335,306	312,303	297,150	297,150	294,557	220,703	331,936	360,383	374,366
Government - capital	1	275,441	384,158	378,776	371,876	371,976	214,336	139,544	281,801	305,951	317,822
Interest		7,160	8,008	12,921	25,719	27,674	27,844	16,458	27,790	30,172	31,342
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(333,616)	(381,095)	(453,643)	(299,134)	(334,979)	667,414	(132,373)	(382,703)	(415,500)	(431,622)
Finance charges		(8,175)	(3,067)	(655)	(87)	(114)	(76)	(57)	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		186,816	369,165	274,823	474,886	408,002	1,254,477	277,454	318,376	345,661	359,073
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		16,104	1,485	364	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	(51,132)	(4,268)	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	(3,281,475)	(273,456)	-	-	-
Payments											
Capital assets		(141,085)	(284,027)	(258,610)	(372,432)	(373,223)	(13,590,975)	(1,195,802)	(277,115)	(300,864)	(312,537)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(124,981)	(282,542)	(258,246)	(372,432)	(373,223)	(16,923,582)	(1,473,526)	(277,115)	(300,864)	(312,537)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	11,538	783	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	5,563	461	-	-	-
Payments											
Repayment of borrowing		(105,416)	(83,662)	(8,461)	(669)	(669)	(146)	(16)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(105,416)	(83,662)	(8,461)	(669)	(669)	16,956	1,228	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(43,581)	2,961	7,916	101,785	34,110	(15,652,149)	(1,194,844)	41,262	44,798	46,536
Cash/cash equivalents at the year begin:	2	101,556	57,974	60,935	-	-	-	-	-	41,262	86,059
Cash/cash equivalents at the year end:	2	57,974	60,935	68,851	101,785	34,110	(15,652,149)	(1,194,844)	41,262	86,059	132,595

DC24 Umzinyathi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	57,974	60,935	68,851	101,785	34,110	(15,652,149)	(1,194,844)	41,262	86,059	132,585
Other current investments > 90 days		(0)	(0)	(0)	(91,011)	(23,336)	16,743,778	1,410,626	(41,262)	(86,059)	(132,585)
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		57,974	60,935	68,851	10,774	10,774	3,091,629	215,782			
Application of cash and investments											
Unspent conditional transfers		4,718	17,362	36,749	-	-	2,051,055	152,337	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	21,844	51,817	19,414	(19,001)	17,870	(520,053)	79,326	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		26,562	69,179	56,163	(19,001)	17,870	1,531,002	231,663			
Surplus/(shortfall)		31,413	(8,243)	12,688	29,775	(7,096)	1,560,627	(15,881)			

DC24 Umzinyathi - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE										
Total New Assets	1	139,449	304,194	257,421	346,464	345,673	181,615	234,935	254,960	264,853
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		90,911	188,375	153,515	308,874	294,012	181,366	191,000	207,369	215,415
Sanitation Infrastructure		42,872	88,835	72,396	27,000	38,567	-	39,261	42,625	44,279
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	25,717	14,478	10,000	4,581	-	-	-	-
Infrastructure		133,783	302,927	240,389	345,874	337,160	181,366	230,261	249,994	259,694
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		4,192	515	2,380	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		4,192	515	2,380	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		68	15	188	-	3,433	-	-	-	-
Intangible Assets		68	15	188	-	3,433	-	-	-	-
Computer Equipment		-	-	-	-	-	-	200	217	226
Furniture and Office Equipment		1,383	737	716	590	424	249	1,374	1,492	1,550
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		23	-	13,748	-	4,656	-	3,000	3,257	3,383
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Total Renewal of Existing Assets	2	-	-	-	25,968	27,550	1,835	42,280	45,903	47,684
<i>Roads Infrastructure</i>		-	-	-	2,275	2,275	1,835	2,280	2,475	2,571
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	23,693	25,275	-	40,000	43,428	45,113
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	25,968	27,550	1,835	42,280	45,903	47,684
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Total Capital Expenditure	4	-	-	-	2,275	2,275	1,835	2,280	2,475	2,571
<i>Roads Infrastructure</i>		-	-	-	2,275	2,275	1,835	2,280	2,475	2,571
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		90,911	188,375	153,515	332,567	319,286	181,366	231,000	250,797	260,528
<i>Sanitation Infrastructure</i>		42,872	88,835	72,396	27,000	38,567	-	39,261	42,625	44,279
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	25,717	14,478	10,000	4,581	-	-	-	-
Infrastructure		133,783	302,927	240,389	371,842	364,710	183,201	272,541	295,897	307,378
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		4,192	515	2,380	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		4,192	515	2,380	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		68	15	188	-	3,433	-	-	-	-
Intangible Assets		68	15	188	-	3,433	-	-	-	-
Computer Equipment		-	-	-	-	-	-	200	217	226
Furniture and Office Equipment		1,383	737	716	590	424	249	1,374	1,492	1,550
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		23	-	13,748	-	4,656	-	3,000	3,257	3,383
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		139,449	304,194	257,421	372,432	373,223	183,451	277,115	300,864	312,537

EXPENDITURE OTHER ITEMS										
Depreciation	7	56,317	65,122	24,962	67,074	39,915	44,716	41,262	44,798	46,536
Repairs and Maintenance by Asset Class	3	-	9,989	8,678	10,968	9,339	2,868	142,531	154,746	160,750
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	1,063	544	502	45	96	123,328	133,897	139,092
<i>Sanitation Infrastructure</i>		-	5,076	4,239	3,151	4,652	-	5,000	5,429	5,639
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	6,160	4,784	3,653	4,697	96	128,328	138,326	144,732
<i>Community Facilities</i>		-	-	-	13	12	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	13	12	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	179	1,112	916	300	153	8,248	8,955	9,303
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	179	1,112	916	300	153	8,248	8,955	9,303
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Liencens and Rights</i>		-	624	940	-	-	-	-	-	-
Intangible Assets		-	624	940	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	4,224	3,260	2,125	4,915	5,336	5,543
<i>Furniture and Office Equipment</i>		-	-	-	155	39	2	40	43	45
<i>Machinery and Equipment</i>		-	79	171	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	2,947	1,672	2,006	1,012	493	1,000	1,086	1,128
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		56,317	75,112	33,640	78,042	49,254	47,585	183,793	199,544	207,286
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	7.0%	7.4%	1.0%	15.3%	15.3%	15.3%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>		0.0%	0.0%	0.0%	38.7%	69.0%	4.1%	102.5%	102.5%	102.5%
<i>R&M as a % of PPE</i>		0.0%	17.9%	10.5%	2.9%	2.5%	0.0%	51.4%	51.4%	51.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

DC24 Umzinyathi - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets										
Water:										
Piped water inside dwelling	1	-	-	-	-	-	-	22,050	23,153	23,153
Piped water inside yard (but not in dwelling)	2	-	-	-	-	-	-	6,825	7,168	7,168
Using public tap (at least min. service level)	4	-	-	-	-	-	-	35,700	37,485	37,485
Other water supply (at least min. service level)	4	-	-	-	-	-	-	32,550	34,178	34,178
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	97,125	101,981	101,981
Using public tap (< min. service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min. service level)	4	-	-	-	-	-	-	-	-	-
No water supply	4	-	-	-	-	-	-	14,667	13,493	13,493
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	14,667	13,493	13,493
Total number of households	5	-	-	-	-	-	-	111,792	115,475	115,475
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	18,375	19,294	19,294
Flush toilet (with septic tank)		-	-	-	-	-	-	330	330	330
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	88,609	92,361	92,361
Other toilet provisions (> min. service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	107,514	111,985	111,985
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min. service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	107,514	111,985	111,985
Energy:										
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min. service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	-	-	-	-	-	-	97,125	101,981	101,981
Sanitation (free minimum level service)		-	-	-	-	-	-	88,617	92,177	92,177
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)										
Water (6 kilolitres per indigent household per month)	8	-	-	-	-	-	-	9,126	9,908	10,293
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		-	-	-	-	-	-	9,126	9,908	10,293
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)										
Property rates (tariff adjustment) (im permissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates im permissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	4,389	5,765	49	-	-	-
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		-	-	-	-	-	-	-	-	-
Other	6	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	4,389	5,765	49	-	-	-

3.5 Overview of annual budget process

- The Division of revenue act/bill was taken into consideration for the budget 2018/2019
- The Municipal internal departments have provided inputs to the budget 2018/2019
- The Municipal finance portfolio committee was presented with the budget for 2018/2019 for their inputs and comments as the budget steering committee
- The budget is to be presented to council
- The budget is to be taken to the public for public comments and consultations
- The budget is to be adopted by council after amendments

3.6 Overview of alignment of annual budget with Integrated Development Plan

- Budgeted projects were taken from the Integrated Development Plan

3.7 Overview of budget related policies

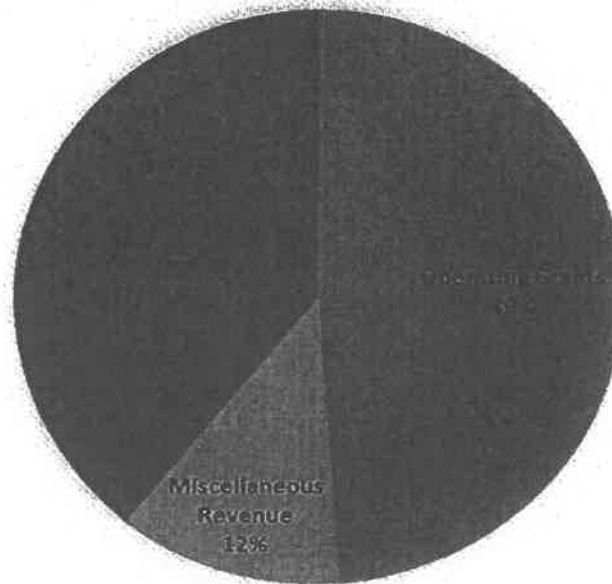
- Amendments were made to the following finance budget related policies:
 - Virement policy
- No amendments were made to the following finance budget related policies:
 - Budget policy
 - Asset management policy
 - Credit control and debt collection policy
 - Banking and investment policy
 - Tariff policy
 - Indigent policy
 - Petty cash and cash management policy
 - Supply chain management policy

3.8 Legislative compliance status

- Municipal Finance Management Act section 24 (1) of the act.
- Municipal Finance Management Act section 16 (2) of the act.
- Municipal Budget and Reporting Regulations section 9.

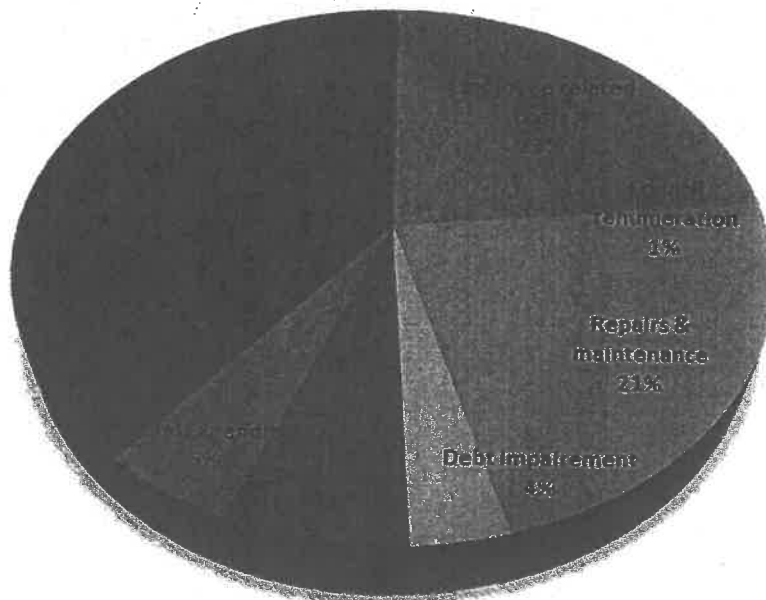
3.9 Annual Budget Chart

Annual Revenue Budget 2018-2019

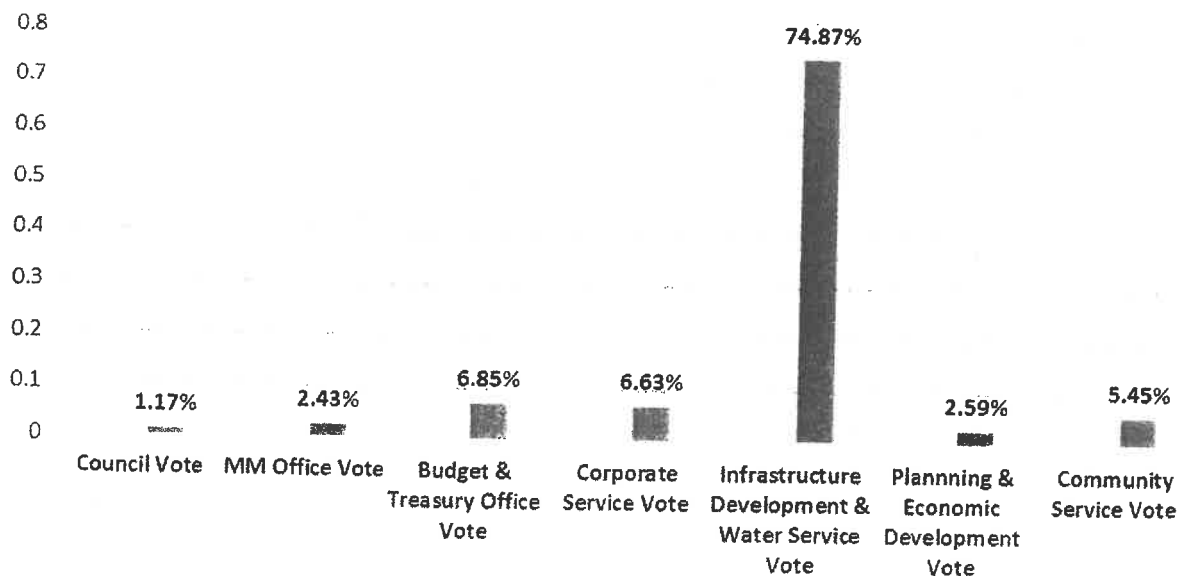


Misellaneous Revenue	Adjusted Budget 2017/2018	Budget 2018/2019	Budget 2019/2020	Budget 2020/2021
Water sales: Conventional(Billing)	43,574,078	49,390,000	46,027,818	47,052,757
Waste Water Management: Sanitation Charges	7,649,202	14,386,000	14,434,000	16,709,000
Interest from Short Term Investments and Call Accounts	14,438,204	14,509,211	15,307,217	16,133,807
Interest from outstanding debtors	13,238,027	13,281,000	14,065,000	14,880,000
Rental of premises	422,119	548,712	429,420	452,609
LGSETA Grant training	134,264	185,753	37,512	39,538
Waste Water Management: Connection/Reconnection	62,729	159,276	168,516	177,616
Publications: Tender Documents	16,964	20,700	21,900	23,083
Total	79,811,778	92,480,651	90,491,383	95,468,409

Annual Expenditure Budget 2018-2019



Annual budget by Vote 2018-2019



3.10 Overview to budget funding

- The majority of the budget is funded through the Division of revenue bill of 2018.
- The assumption made on the billing of consumers has increased consumption as the municipality has planned to have more finished water schemes.
- Interest on investment has been increased.
- Increase in the rental of facilities as municipal owned premises is expected to be leased out for the whole of 2018/2019 financial year.
- Below are operating and capital transfer grants funding the budget.

DC24 Umzinyathi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:										
Operating Transfers and Grants										
National Government:		221,338	249,274	268,173	296,850	296,850	294,388	331,486	354,468	387,419
Local Government Equitable Share		213,364	240,000	263,632	22,435	22,435	23,322	325,057	352,663	385,919
RSC Levy Replacement		-	-	-	33,825	33,825	34,982	-	-	-
Finance Management		1,250	1,250	1,250	1,250	1,250	526	1,320	1,785	1,500
Municipal Systems Improvement		934	940	1,041	1,637	1,637	-	-	-	-
Water Services Operating Subsidy		4,000	3,650	-	-	-	-	-	-	-
Local Government Equitable Share		-	-	-	235,259	235,259	233,215	-	-	-
EPWP Incentive		1,790	3,434	2,350	2,444	2,444	2,343	5,109	-	-
Provincial Government:		250	250	400	300	300	168	450	450	500
Shared Services		250	250	400	300	300	168	450	450	500
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
EPWP Incentive		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	221,568	249,524	268,573	297,150	297,150	294,557	331,936	354,918	387,919
Capital Transfers and Grants										
National Government:		257,395	444,757	373,735	371,842	358,842	358,842	281,765	321,102	312,892
Municipal Infrastructure Grant (MIG)		179,014	203,835	181,064	191,941	178,941	178,941	184,485	188,488	199,563
Water Services Infrastructure Grant		19,775	78,250	84,111	78,693	78,693	78,693	55,000	105,000	110,775
Regional Bulk Infrastructure		43,517	86,801	106,377	96,933	98,933	98,933	40,000	25,200	-
Rural Transport Services and Infrastructure		2,128	2,124	2,183	2,275	2,275	2,275	2,280	2,414	2,554
Rural Households Infrastructure		4,000	4,300	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert desc]</i>		8,961	69,447	-	-	-	-	-	-	-
Provincial Government:		5,000	5,000	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>		5,000	5,000	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	262,395	449,757	373,735	371,842	358,842	358,842	281,765	321,102	312,892
TOTAL RECEIPTS OF TRANSFERS & GRANTS		483,963	699,281	642,308	668,992	655,992	653,399	613,701	676,020	700,811

3.11 Expenditure on allocations and grant programmes

- Below are the allocations and grant programmes.

DC24 Umzinyathi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		221,338	249,274	268,173	296,850	296,850	294,388	331,486	354,468	387,419
Local Government Equitable Share		213,364	240,000	263,532	22,435	22,435	23,322	325,057	352,683	385,919
RSC Levy Replacement		-	-	-	33,825	33,825	34,982	-	-	-
Finance Management		1,250	1,250	1,250	1,250	1,250	526	1,320	1,785	1,500
Municipal Systems Improvement		934	940	1,041	1,637	1,637	-	-	-	-
Water Services Operating Subsidy		4,000	3,650	-	-	-	-	-	-	-
Local Government Equitable Share		-	-	-	235,259	235,259	233,215	-	-	-
EPWP Incentive		1,790	3,434	2,350	2,444	2,444	2,343	5,109	-	-
Provincial Government:		250	250	400	300	300	168	450	450	500
Shared Services		250	250	400	300	300	168	450	450	500
		-	-	-	-	-	-	-	-	-
EPWP Incentive		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		221,588	249,524	268,573	297,150	297,150	294,557	331,936	354,918	387,919
Capital expenditure of Transfers and Grants										
National Government:		257,395	444,757	373,735	371,842	358,842	358,842	281,765	321,102	312,892
Municipal Infrastructure Grant (MIG)		179,014	203,835	181,054	191,941	178,941	178,941	184,485	188,488	198,563
Water Services Infrastructure Grant		19,775	78,250	84,111	78,693	78,693	78,693	55,000	105,000	110,775
Regional Bulk Infrastructure		43,517	86,801	106,377	98,933	98,933	98,933	40,000	25,200	-
Rural Transport Services and Infrastructure		2,128	2,124	2,183	2,275	2,275	2,275	2,280	2,414	2,554
Rural Households Infrastructure		4,000	4,300	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		8,961	69,447	-	-	-	-	-	-	-
Provincial Government:		5,000	5,000	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		5,000	5,000	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		262,395	449,757	373,735	371,842	358,842	358,842	281,765	321,102	312,892
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		483,983	699,281	642,308	668,992	655,992	653,399	613,701	676,020	700,811

3.12 Allocations or grants made by the municipality

- There are no allocations or grants made by the municipality.

3.13 Councillors allowances and employee benefits

DC24 Umzinyathi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	-	-	4,188	3,314	3,034	3,513	3,814	3,962
Pension and UIF Contributions		-	-	-	219	210	223	223	242	251
Medical Aid Contributions		-	-	-	15	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	570	523	604	656	681
Cellphone Allowance		-	-	-	308	484	662	513	557	579
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	-	-	4,730	4,578	4,441	4,853	5,269	5,473
% increase	4	-	-	-	-	(3.2%)	(3.0%)	9.3%	8.6%	3.9%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		-	-	-	2,968	2,150	1,542	3,032	3,292	3,420
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	139	223	126	278	302	313
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	1,001	309	160	797	865	899
Cellphone Allowance	3	-	-	-	63	101	83	107	116	120
Housing Allowances	3	-	-	-	148	49	-	155	169	175
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	-	-	4,319	2,832	1,911	4,369	4,744	4,928
% Increase	4	-	-	-	-	(34.4%)	(32.5%)	128.7%	8.6%	3.9%
Other Municipal Staff										
Basic Salaries and Wages		-	-	-	89,025	115,215	89,201	126,365	137,194	142,518
Pension and UIF Contributions		-	-	-	921	624	567	661	718	746
Medical Aid Contributions		-	-	-	3,766	4,327	3,606	4,587	4,980	5,173
Overtime		-	-	-	5,388	6,554	7,009	6,948	7,543	7,836
Performance Bonus		-	-	-	-	-	552	439	476	495
Motor Vehicle Allowance	3	-	-	-	2,057	2,190	2,048	2,321	2,520	2,618
Cellphone Allowance	3	-	-	-	380	365	296	387	420	437
Housing Allowances	3	-	-	-	1,338	942	778	998	1,084	1,128
Other benefits and allowances	3	-	-	-	7,600	7,600	172	8,056	8,746	9,086
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	315	251	334	363	377
Post-retirement benefit obligations	6	-	-	-	5,772	5,433	7,342	5,759	6,252	6,495
Sub Total - Other Municipal Staff		-	-	-	116,247	143,565	111,821	156,855	170,297	176,905
% Increase	4	-	-	-	-	23.5%	(22.1%)	40.3%	8.8%	3.9%
Total Parent Municipality		-	-	-	125,297	150,975	118,173	166,077	180,310	187,306
		-	-	-	-	20.5%	(21.7%)	40.5%	8.6%	3.9%



UMZINYATHI DISTRICT MUNICIPALITY

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3.14 Measurable Monthly performance objectives and indicators for revenue, expenditure and cash flow

a) A consolidated projection of revenue by source and expenditure by type for the budget year broken down per month for the budget year

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
Revenue By Source																		
Service charges - water revenue		3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	44,478	48,230	50,164	
Service charges - sanitation revenue		1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	14,505	15,748	16,359	
Rental of facilities and equipment		46	46	46	46	46	46	46	46	46	46	46	46	46	549	596	619	
Interest earned - external investments		1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	14,509	15,753	16,364	
Interest earned - outstanding debtors		1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	13,281	14,419	14,979	
Transfers and subsidies		137,097	573	573	573	573	107,842	573	573	81,887	573	573	573	331,936	360,363	374,366		
Other revenue		2	2	2	2	2	2	2	2	2	2	2	2	21	22	23		
Total Revenue (excluding capital transfers and con		144,376	7,852	7,852	7,852	7,852	115,121	7,852	7,852	89,116	7,852	7,852	7,852	419,279	455,211	472,873		
Expenditure By Type																		
Employee related costs		12,919	12,919	12,919	12,919	19,116	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	161,224	175,041	181,832	
Remuneration of councillors		404	404	404	404	404	404	404	404	404	404	404	404	404	4,853	5,269	5,473	
Debt impairment		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	16,286	16,917	
Depreciation & asset impairment		3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	41,262	44,798	46,536	
Bulk purchases		1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	18,400	19,977	20,752		
Other materials		4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	56,644	61,498	63,885		
Contracted services		6,877	6,877	6,877	6,877	6,877	6,877	6,877	6,877	6,127	6,127	6,127	6,127	78,030	84,717	88,004		
Other expenditure		5,554	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	48,552	52,713	54,758		
Total Expenditure		36,697	35,052	35,052	35,052	41,249	35,052	35,052	35,052	41,249	35,052	35,052	35,052	34,302	460,298	478,158		
Surplus/(Deficit)		107,678	(27,200)	(27,200)	(27,200)	(33,397)	80,069	(26,450)	(26,450)	54,814	(26,450)	(26,450)	(26,450)	(4,666)	(5,087)	(5,285)		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	305,951	317,822		
Surplus/(Deficit)	1	131,162	(3,717)	(3,717)	(3,717)	(9,914)	103,552	(2,967)	(2,967)	78,298	(2,967)	(2,967)	(2,967)	277,115	300,864	312,537		



b) A consolidated projection of revenue and expenditure by municipal vote broken down per month for the budget year

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Revenue by Vote		3,479	49	1,319	49	1,319	2,733	49	1,319	49	1,319	18,037	49	1,319	8,283	8,993	9,341
Vote 1 - Mayor and Council		22,943	49	1,319	49	1,319	18,037	49	1,319	49	1,319	18,037	49	1,319	55,095	59,817	62,136
Vote 2 - Corporate Services-Admin		12,023	1,319	1,319	1,319	9,729	7,680	1,319	1,319	1,319	1,319	7,680	1,319	1,319	41,314	44,854	46,594
Vote 3 - Finance Admin		92,880	38	6,997	38	6,997	61,920	38	6,997	38	6,997	51,800	38	6,997	206,399	224,088	232,782
Vote 4 - Technical Service-Admin		4,329	38	6,997	38	6,997	3,401	38	6,997	38	6,997	2,577	38	6,997	10,307	11,191	11,625
Vote 5 - Municipal Manager		7,045	38	6,997	38	6,997	5,544	38	6,997	38	6,997	4,209	38	6,997	17,135	18,603	19,325
Vote 6 - Planning and Social Deve-Adm		15,064	38	6,997	38	6,997	11,836	38	6,997	38	6,997	8,967	38	6,997	35,867	38,940	40,451
Vote 7 - Community Services		102,976	6,997	6,997	6,997	6,997	87,323	6,997	6,997	6,997	6,997	73,410	6,997	6,997	326,679	354,676	368,437
Vote 8 - Bulk Water Services		260,739	8,402	8,402	8,402	8,402	200,524	8,402	8,402	8,402	8,402	164,189	8,402	8,402	701,079	761,162	790,685
Total Revenue by Vote		690	690	690	690	690	690	690	690	690	690	690	690	690	690	690	690
Expenditure by Vote to be appropriated		5,670	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024
Vote 1 - Mayor and Council		3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295	3,295
Vote 2 - Corporate Services-Admin		1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580
Vote 3 - Finance Admin		846	846	846	846	846	846	846	846	846	846	846	846	846	846	846	846
Vote 4 - Technical Service-Admin		1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375
Vote 5 - Municipal Manager		3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280
Vote 6 - Planning and Social Deve-Adm		20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193
Vote 7 - Community Services		36,929	35,284	35,284	35,284	35,284	35,284	35,284	35,284	35,284	35,284	35,284	35,284	35,284	35,284	35,284	35,284
Vote 8 - Bulk Water Services		223,810	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)
Total Expenditure by Vote		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Surplus/(Deficit)		223,810	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)	(26,882)

c) A consolidated projection of revenue and expenditure by functional classification broken down per month for the budget year

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand																	
Revenue - Functional																	
<i>Governance and administration</i>		42,774	1,368	1,368	1,368	1,368	33,901	1,368	1,368	26,014	1,368	1,368	1,368	114,989	124,854	129,699	
<i>Community and public safety</i>		15,064	-	-	-	-	11,836	-	-	8,967	-	-	-	35,867	38,940	40,451	
<i>Economic and environmental services</i>		7,045	38	38	38	38	5,544	38	38	4,209	38	38	38	17,135	18,603	19,325	
<i>Trading services</i>		102,976	29,930	29,930	29,930	29,930	87,323	29,930	29,930	73,410	29,930	29,930	29,930	533,079	578,764	601,220	
Total Revenue - Functional		167,859	31,335	31,335	31,335	31,335	138,604	31,335	31,335	112,959	31,335	31,335	31,335	701,079	761,162	790,695	
Expenditure - Functional																	
<i>Governance and administration</i>		10,502	8,856	8,856	8,856	11,029	8,856	8,856	8,856	8,856	8,856	8,856	8,856	110,093	119,528	124,165	
<i>Community and public safety</i>		3,280	3,280	3,280	3,280	4,065	3,280	2,530	2,530	2,530	2,530	2,530	2,530	35,667	38,723	40,226	
<i>Economic and environmental services</i>		1,375	1,375	1,375	1,375	1,813	1,375	1,375	1,375	1,375	1,375	1,375	1,375	16,935	18,386	19,100	
<i>Trading services</i>		18,363	18,363	18,363	18,363	21,144	18,363	18,363	18,363	18,363	18,363	18,363	18,363	261,270	283,661	294,667	
Total Expenditure - Functional		33,519	31,874	31,874	31,874	38,071	31,874	31,124	31,124	31,124	31,124	31,124	31,124	423,964	460,298	478,156	
Surplus/(Deficit)	1	134,340	(539)	(539)	(539)	(6,736)	106,730	211	211	81,476	211	211	211	277,115	300,864	312,537	

d) A consolidated projection of capital expenditure by vote broken down per month for the budget year

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	<i>Single-year expenditure to be appropriated</i>																	
	Vote 1 - Mayor and Council		335	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335
	Vote 2 - Corporate Services-Admin		13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
	Vote 3 - Finance Admin		4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,628
	Vote 4 - Technical Service-Admin		17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
	Vote 5 - Municipal Manager		17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
	Vote 6 - Planning and Social Deve-Adm		17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
	Vote 7 - Community Services		18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083
	Vote 8 - Bulk Water Services		23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093
	Capital single-year expenditure sub-total	2	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093
	Total Capital Expenditure	2	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093

e) A consolidated projection of capital expenditure by functional classification broken down per month for the budget year

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	<i>Capital Expenditure - Functional</i>	1																
	<i>Governance and administration</i>		696	696	696	696	696	696	696	696	696	696	696	696	696	696	696	696
	<i>Community and public safety</i>		17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
	<i>Economic and environmental services</i>		17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
	<i>Trading services</i>		22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712
	Total Capital Expenditure - Functional	2	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441	23,441
	Funded by:																	
	National Government		22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712
	Internally generated funds		381	381	381	381	381	381	381	381	381	381	381	381	381	381	381	381
	Total Capital Funding		23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093

f) A consolidated projection of cash flow for the budget year setting out receipts by source and payments by type, both operating and capital, broken down per month for the budget year.

R thousand	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2018/20	Budget Year +2 2020/21	
Cash Receipts By Source																
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	44,478	48,290	50,164	
Service charges - water revenue	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	14,605	15,748	16,359	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	46	46	46	46	46	46	46	46	46	46	46	46	588	619	-	
Interest earned - external investments	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	1,209	14,509	15,753	16,364	
Dividends received	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	13,281	14,419	14,979	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operational	137,087	573	573	573	573	107,842	573	573	81,837	573	573	573	331,836	360,383	374,366	
Other revenue	2	2	2	2	2	2	2	2	2	2	2	2	21	22	23	
Cash Receipts by Source	144,376	7,852	7,852	7,852	7,852	115,121	7,852	7,852	89,116	7,852	7,852	7,852	419,279	455,211	472,873	
Other Cash Flows by Source	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	23,483	281,801	305,951	317,822	
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	167,859	31,335	31,335	31,335	31,335	138,604	31,335	31,335	112,599	31,335	31,335	31,335	781,079	781,162	790,685	
Cash Payments by Type																
Employee related costs	12,919	12,919	12,919	12,919	19,116	12,919	12,919	12,919	12,919	12,919	12,919	12,919	161,224	175,041	181,832	
Remuneration of councillors	404	404	404	404	404	404	404	404	404	404	404	404	4,853	5,268	5,473	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	18,400	19,877	20,752	
Other materials	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	56,644	61,498	63,885	
Contracted services	6,877	6,877	6,877	6,877	6,877	6,877	6,127	6,127	6,127	6,127	6,127	6,127	78,030	84,717	88,004	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Cash Payments by Type	26,456	26,456	26,456	26,456	32,654	26,456	26,706	26,706	25,706	25,706	25,706	25,706	382,703	415,500	431,622	
Other Cash Flows/Payments by Type	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	23,093	277,115	300,864	312,537	
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	49,549	49,549	49,549	49,549	55,747	49,549	49,799	49,799	48,799	48,799	48,799	48,799	659,818	716,364	744,159	
NET INCREASE/(DECREASE) IN CASH HELD	118,310	(18,214)	(18,214)	(18,214)	(24,411)	(24,411)	(24,411)	(24,411)	(24,411)	(24,411)	(24,411)	(24,411)	(60,985)	(44,796)	(46,936)	
Cash/cash equivalents at the monthly/year begin:	-	118,310	100,096	81,882	63,068	39,257	128,312	110,948	83,384	157,185	139,721	122,257	41,262	86,059	132,955	
Cash/cash equivalents at the monthly/year end:	118,310	100,096	81,882	63,068	39,257	128,312	110,948	83,384	157,185	139,721	122,257	41,262	86,059	132,955	132,955	



3.15 Capital expenditure details

Municipal Vote/Capital project R thousand	Ref	Program/Project description	Asset Class	Asset Sub-Class	GPS co-ordinates	2018/19		
						Medium Term	Project information	
	4		3	3	5	Budget Year 2018/19	Ward location	New or renewal
Municipal Infrastructure Grant (MIG)		Harakazi water project	Water Supply Infrastructure	Reticulation		13,000	MSINGA	
Municipal Infrastructure Grant (MIG)		Ninini Regional Water	Water Supply Infrastructure	Reticulation		25,000	NQUTHU	
Municipal Infrastructure Grant (MIG)		Mthembu West - Tugela Ferry Water	Water Supply Infrastructure	Water purification		15,000	MSINGA	
Municipal Infrastructure Grant (MIG)		Mbono Water	Water Supply Infrastructure	Transmission & Reticulation	E:D30,M30,S00 & S: D28,M45,S00	10,000	MSINGA	
Municipal Infrastructure Grant (MIG)		Douglas Water	Water Supply Infrastructure	Reticulation	S:D28,M33,S15.66 & E:D30,M14,S57.54	16,056	MSINGA	
Municipal Infrastructure Grant (MIG)		Misinga bulk	Water Supply Infrastructure	Water purification		15,518	MSINGA	
Municipal Infrastructure Grant (MIG)		Muden - Keates Drift	Water Supply Infrastructure	Reticulation	D30,M32,S54 & D28,M53,S16	30,000	UMVOTTI	
Municipal Infrastructure Grant (MIG)		Nquthu Sanitation	Sanitation Infrastructure	Waste Management	S:D28,M12,S60 & E:D30,M41,S30	10,000	NQUTHU	
Municipal Infrastructure Grant (MIG)		Ophathe - Water	Water Supply Infrastructure	Water purification		22,000	UMVOTTI	
Municipal Infrastructure Grant (MIG)		Umvoti Sanitation area plan	Sanitation Infrastructure	Sewerage purification		11,732	UMVOTTI	
Regional Bulk Infrastructure Grant (RBIG)		Greytown bulk water supply	Sanitation Infrastructure	Unspecified		11,529	MSINGA	
Rural Roads Asset Management Grant (RRAMS)		Mbono / Mkhuphula Sanitation	Water Supply Infrastructure	Unspecified		40,000	UMVOTTI	
Rural Roads Asset Management Grant (RRAMS)		RRAMS Project	Roads Infrastructure	Unspecified		2,280	Umzinyathi	
Water Services Infrastructure Grant (WSIG)		Kwarkopi water supply		Unspecified		25,000	Msinga	
Water Services Infrastructure Grant (WSIG)		Lilani water supply		Unspecified		14,000	NQUTHU	
Water Services Infrastructure Grant (WSIG)		Haladu water supply & Endument Sanitation		Unspecified		16,000	Umvoti & Endument	
Parent Capital expenditure	1					277,115		

Capital Projects

Municipal Infrastructure Grant		2018/2019
Msinga	Mthembu West -Tugela Ferry Water	15,000,000
	Douglas water scheme	16,056,000
	Mbono Regional water Supply Scheme	10,000,000
	Msinga Bulk	32,944,000
Umvoti	Muden water supply	30,000,000
Nquthu	Ntinini Regional Water	25,000,000
	Hlazakazi water supply	13,000,000
Msinga	Mbono Mkhuphula Sanitation	11,529,000
Umvoti	Umvoti Sanitation Area Plan	11,731,750
Nquthu	Nquthu Sanitation	10,000,000
	Total	175,260,750

Water Services Infrastructure Grant		2018/2019
Msinga	Kwakopi Water Supply	25,000,000
Umvoti	Lilani Water Supply	14,000,000
Nquthu	Haladu Water Supply	10,000,000
Endumeni	Endumeni Sanitation	6,000,000
	Total	55,000,000

Regional Bulk Infrastructure Grant		2018/2019
Umvoti	Water treatment works project	40,000,000
	Total	40,000,000

Rural Roads Asset Management Services Grant		2018/2019
DC24	Roads Management	2,280,000
	Total	2,280,000

Internal Capital Expenditure		2018/2019
DC24	Municipal Vehicles	3,000,000
DC24	Municipal Office Equipments	1,574,106
	Total	4,574,106

GRAND TOTAL

277,114,856

3.16 Overview of budget assumptions

- The combination of Zero, Project and Incremental based budgeting was used to arrive at the estimated or projected figures.
- The budget has been prepared on a revenue and expenditure financial performance basis and not on an asset or liability financial position basis.

Council votes	2018 Adjusted Budget	2019 Budget	2020 Budget	2021 Budget
Income				
Council Equitable Share 1504960	7,709,822	8,282,693	9,328,822	10,206,635
Office of the Mayor: Travelling Allowance	1,398,381	1,482,284	1,668,310	1,793,434
Office of the Mayor: Deputy Mayor's Allowance 1500020	326,246	345,820	389,221	418,412
Office of the Mayor: Executive Committee Allowance	476,552	505,145	568,541	611,181
Office of the Mayor & Council- Cellphone	66,159	70,129	78,930	84,850
Executive Committee - travel allowance	187,666	198,925	223,891	240,682
Office of the Moyer: Mayor's Allowance 1500010	505,968	536,326	603,635	648,907
Office of the Mayor: Cellphone Allowance 1500180	71,652	75,951	85,483	91,894
Office of the Mayor - Travelling allowance	279,018	295,759	332,877	357,842
Office of the Mayor: Pension Fund Contribution 1500120	210,240	222,855	250,823	269,635
Office of the Mayor: Speaker's Allowance 1500060	326,246	345,820	389,221	418,412
Speakers- Cellphone allowance	24,799	26,287	29,586	31,804
Speakers - Travel allowance	103,214	109,407	123,137	132,373
Office of the Mayor: Councillors Allowances (150/004000)	1,679,019	1,779,760	2,003,120	2,153,354
Office of the Mayor & Council - Cellphone Councillors	321,586	340,881	383,662	412,436
Office of the Mayor: Skills Development Levy 1501560	39,262	41,617	46,840	50,353
Total Council Allowances & Remuneration	6,016,005	6,376,966	7,177,275	7,715,570
Office of the Mayor: Audit Committee	239,800	400,000	450,200	522,682
Office of the Mayor: Catering	43,350	50,000	56,275	65,335
Office of the Mayor: Machinery & Equipment Depreciation	24,432	25,727	28,956	33,617
Office of the Mayor: Fuel and Oil	327,385	350,000	393,925	457,347
Office of the Mayor: Entertainment	20,448	40,000	45,020	52,268
Office of the Mayor: Conference & Seminars	53,557	80,000	90,040	104,536
Section 79- Remuneration / seating allowances	28,035	40,000	45,020	52,268
Office of the Mayor: Local Authority Allowances 150005000	249,300	300,000	337,650	392,012
Office of the Mayor: Accomodation	423,849	550,000	619,025	718,688
Office of the Mayor: Subsistance Allowance	31,611	40,000	45,020	52,268
Office of the Mayor: Air Transport	11,468	30,000	40,417	40,042
TOTAL GENERAL EXPENSE	1,693,817	1,905,727	2,151,547	2,491,065

Corporate Votes	2018 Adjusted Budget	2019 Budget	2020 Budget	2021 Budget
Income				
Insurance Refunds (152/491500)	207,103.39			
Corporate Services RENTAL OF PREMISES 1524850	422,119	477,684	503,957	536,714
Rental of Staf houses (152/488000)		71,028	74,935	79,805
Corporate Services Grant training 1524810	134,264	185,753		
Corporate Equitable Share	49,804,438	46,083,257	50,332,560	55,075,690
Total Income	50,637,012	46,817,722	50,911,451	55,692,209
Employee Costs				
CS Admin Cellphone Allowance 15218000	75,600	100,800	109,368	119,758
CS Admin Housing Allowance 15211058	77,488	24,700	26,800	29,345
CS Admin Overtime 15211056	21,450	491,222	532,976	583,609
CS Admin Travelling allowance 15211057	312,000	216,000	234,360	256,624
CS Admin Salaries 15211000	20,834,031	17,720,225	19,226,444	21,052,957
CS Admin Bonus 15211055	1,070,218	1,159,741	1,258,319	1,377,859
CS Admin Bargain council 15217000	8,424	3,001	3,256	3,566
CS Admin Medical aid contribution 15213000	1,198,803	670,716	727,727	796,861
CS Admin Pension fund contribution 15212000	2,473,162	2,289,807	2,484,441	2,720,463
CS Admin: UIF 15215000	78,720	185,943	201,749	220,915
CS Admin HOD - Cellphone Allowance (152/018000)	18,000	18,000	19,530	21,385
CS Admin HOD - Housing Allowance (152/011058)	23,222	113,940	123,625	135,369
CS Admin HOD - Travelling Allowance (152/011057)	46,824	121,182	131,482	143,973
CS HOD salary	792,190	523,356	567,841	621,786
CS Admin HOD - Bargaining Council (152/017000)	150	49	53	58
CS Medical HOD	67,092	23,990	26,030	28,502
CS HOD Pension	134,501	51,024	55,361	60,620
CS HOD UIF	1,785	5,234	5,678	6,218
CS Admin Skills Development Levy (152/156000)	270,978	196,879	213,613	233,907
Total employee costs	28,446,619	23,915,810	25,948,653	28,413,775
Catering Services	110,390	200,000	217,134	237,762
CS IT support 1522570	1,159,596	1,300,000	1,411,371	1,545,451
CS Human Resource Development 1521550	677,346	1,500,000	1,628,505	1,783,213
CS Occupational Health and safety 1521420	99,996	300,000	325,701	356,643
CS Cleaning services 1521650	47,398	100,000	108,567	118,881
CS: Bereavement 152/1640	40,000	250,000	271,418	297,202
CS Recruitment of staff 1521410	45,000	110,000	119,424	130,769
CS: Job evaluation 152/2270	30,000	60,000	65,140	71,329
CS Security 1521010	333,703	1,000,000	1,085,670	1,188,809
CS Depreciation 1521810	2,580,492	2,717,258	2,950,046	3,230,300
CS Cleaning materials 1520600	60,471	100,000	108,567	118,881
CS Fuel and oil 1521590	547,044	1,000,000	1,085,670	1,188,809
CS Inventory loose tools 1520890	4,723	10,000	10,857	11,888
CS Printing and stationery 152080	250,862	300,000	325,701	356,643
CS Rental office machines 1520610	686,825	700,000	759,969	832,166
CS Rental office 1521460	127,329	140,000	151,994	166,433
CS Lease of vehicles 1521650	2,312,021	1,000,000	1,085,670	1,188,809
CS Advertisement 15233000	343,031	350,000	379,985	416,083
CS Postage 1520830	609,733	500,000	542,835	594,404
CS Telephone 1520840	727,724	700,000	759,969	832,166
CS LICENCE FEES 1521360	163,337	170,000	184,564	202,097
CS Computer program 1521560	62,621	60,000	65,140	71,329
CS Insurance 1521000	1,915,247	2,000,000	2,171,340	2,377,617
CS Water and electricity 1520960	1,229,055	1,300,000	1,411,371	1,545,451
CS rates and taxes 1520970	846,082	900,000	977,103	1,069,928
CS Membership fees 1521340	1,478,633	1,645,548	1,786,522	1,956,242
CS Accommodation 1521310	63,257	100,000	108,567	118,881
CS Daily allowance 1521350	13,015	15,000	16,285	17,832
Travel Allowance	283,244	350,000	478,863	468,525
TOTAL GENERAL EXPENSE	17,533,990	18,877,806	20,593,947	22,494,542
Internal Capital Expenditure				
Purchase of Vehicles	4,656,403	3,000,000	3,257,010	3,566,426
Purchase of office furniture and equipment		1,024,106	1,111,841	1,217,466
TOTAL	4,656,403	4,024,106	4,368,851	4,783,892

Budget & Treasury Votes	2018 Adjusted Budget	2019 Budget	2020 Budget	2021 Budget
Income				
Finance Interest Investment 15548100030	14,438,204	14,509,211	15,307,218	16,317,494
Finance Financial Management Grant 1555120	1,249,992	1,320,000	1,785,000	1,500,000
Finance Equitable share 1554960	24,359,080	32,524,816	29,430,540	32,670,831
Total Income	40,047,276	48,354,027	46,522,758	50,488,325
Employee costs				
BTO - Leave Provision (155/455500)	1,028,328	1,090,028	1,230,292	1,336,098
BTO - Leave gratuity	198,894	368,750	416,201	451,994
BTO - Post Retirement Benefit (155/018500)	7,599,996	8,055,996	9,092,641	9,874,608
Finance BTO Cellphone Allowance 15518000	58,800	129,600	146,277	158,857
Finance CFO Cellphone Allowance 15518000	21,000	18,000	20,316	22,063
Finance BTO Housing 15511058	28,678	38,400	43,341	47,069
Finance CFO Housing 15511058	9,246	30,000	33,860	36,772
Finance BTO 13th Cheque Bonus	809,508	1,553,002	1,752,843	1,903,587
Finance BTO Overtime 15511056	29,122	217,028	244,955	266,021
Finance Travel allowance 15511057	456,000	600,000	677,208	735,448
BTO Interns Stipend (FMG)	600,000	700,000	790,076	858,023
Finance BTO Salaries 15511000	10,957,272	18,927,000	21,362,527	23,199,704
Finance CFO Bargain Council 15517000	33	49	56	60
Finance BTO Bargain council 15517000	3,579	2,595	2,929	3,181
Finance BTO Medical 15513000	679,557	995,337	1,123,417	1,220,031
Finance CFO Pension 15512000	116,188	72,804	82,172	89,239
Finance BTO Pension 15512000	1,504,992	3,228,721	3,644,193	3,957,593
Finance BTO UIF 15515000	60,250	201,890	227,870	247,466
CFO's Housing benefits	50,530	60,659	68,464	74,352
CFO's Travel & Motor vehicle allowance	222,000	191,340	215,962	234,534
CFO's basic salary	753,628	746,704	842,790	915,270
CFO's Medical benefit	4,887	47,426	53,529	58,133
CFO's UIF benefit	1,785	7,467	8,428	9,153
BTO- Skill development levy	141,322	190,637	215,169	233,673
Finance CFO Skills Development Levy 155156000	10,377	10,761	12,146	13,191
Total Employee costs	25,894,605	37,484,195	42,307,661	45,946,120
General Expenditure				
Cost of Managing System and Support	3,432,751	3,614,687	4,079,825	4,430,690
Asset Verification & Updating (155/129000)	1,000,000	1,000,000	1,128,680	1,225,746
Finance Debt collectors 1552300	500,000	1,000,000	1,128,680	1,225,746
Training cost (MFMP) FMG	225,000	620,000	699,782	759,963
Finance Depreciation 1550810	106,404	112,043	126,461	137,337
Finance Advertisement 1550330	20,000	21,060	23,770	25,814
Finance Bank charges 085000	107,511	113,209	127,777	138,766
Finance Easypay and postoffice 1550870	97,938	103,129	116,399	126,410
Finance Audit fees external 1550310	3,241,486	3,413,284	3,852,506	4,183,821
Finance Licence 1550360	87,230	231,853	261,688	284,193
Finance membership 1551340	6,221	6,551	7,394	8,030
Finance Accommodation 1551310	300,000	315,900	356,550	387,213
BTO- Daily allowance	14,272	15,028	16,962	18,421
Air Transport	5,734	6,038	6,815	7,401
BTO- Travel reimbursement	139,648	147,049	165,972	180,245
TOTAL GENERAL EXPENSE	13,992,671	10,719,832	12,884,298	14,376,260
Internal Capital Expenditure				
Finance Furniture and office equipment 1554010	160,000	150,000	169,302	183,862

MM's Office Votes	2018 Adjusted Budget	2019 Budget	2020 Budget	2021 Budget
Income				
MM's Equitable share 1554960	9,799,973	17,160,286	18,051,402	19,702,218
Employee Costs				
Leave grauity - MM's office	521,665	151,600	158,590	172,230
MM Cellphone Allowance 15918000	22,200	43,200	45,192	49,079
MM Housing 15911058	114,336	61,200	64,022	69,528
MM Travel allowance 15911057	132,000	432,000	451,920	490,787
MM salaries 15911000	2,677,413	6,497,657	6,797,277	7,381,870
MM Bonus 15911055	143,911	541,471	566,440	615,156
MM Bargain council 15917000	644	689	721	783
MM Medical 15913000	107,421	271,498	284,017	308,443
MM Pension 15912000	238,260	745,686	780,071	847,161
Office of the MM: UIF 15915000	11,898	70,391	73,637	79,970
MM's Cellphone & telephone allowance	3,000	36,000	37,660	40,899
MM's Motor allowance	23,904	300,000	313,834	340,825
MM's Basic salary	78,304	1,082,339	1,132,248	1,229,625
MM's UIF benefit	595	10,823	11,322	12,296
MM Skills Development Levy 159156000	39,051	86,447	90,433	98,211
Total employee cost	4,205,161	10,331,001	10,807,384	11,736,863
Legal cost	3,556,032	3,744,502	3,917,168	4,254,060
Marketing and promotions	1,577,054	2,000,000	2,171,340	2,377,617
Internal audit outsourced	200,000	611,738	660,652	796,260
MM Depreciation 1590810	132,996	140,045	146,503	159,102
MM Membership (159/134000)	4,597	8,000	8,369	9,089
MM Accommodation 1591310	40,935	100,000	104,611	113,608
MM Daily allowance 1591350	2,079	10,000	10,461	11,361
Air Transport	6,537	15,000	15,692	17,041
MM travel with own transport 1591350	74,582	200,000	209,222	227,216
TOTAL GENERAL EXPENSE	5,594,811	6,829,284	7,244,018	7,965,355

Planning & Economic Development Votes	2018 Adjusted Budget	2019 Budget	2020 Budget	2021 Budget
Income				
Planning Equitable share 1554960	13,784,217	18,309,340	17,196,137	18,626,149
Employee cost				
Planning Cellphone Allowance 160018000	52,800	62,400	65,770	69,387
Planning Housing allowance 160011058	165,094	167,880	176,946	186,678
Planning Travelling Allowance 160011057	293,800	265,800	280,153	295,562
Planning Salaries 16011000	5,567,250	7,007,298	7,385,693	7,791,906
Planning Bonus 16011000	413,871	583,942	615,474	649,325
Planning Medical Aid 160013000	182,576	330,637	348,491	367,658
Planning Pension 160012000	814,140	795,825	838,800	884,934
Planning UIF 160015000	23,498	76,073	80,181	84,591
PLANNING HOD CELLPHONE ALLOWANCE	18,000	18,000	18,972	20,015
PLANNING HOD HOUSING ALLOWANCE	54,709	51,612	54,399	57,391
PLANNING HOD TRAVELLING ALLOWANCE	66,000	57,600	60,710	64,049
Planning HOD Salary	783,294	782,565	824,824	870,189
PLANNING HOD BARGAINING COUNCIL	99	49	52	55
Planning HOD Medical	46,452	46,452	48,960	51,653
Planning HOD UIF	1,785	7,826	8,248	8,702
Planning Skills Development Levy 160156000	78,839	87,098	91,802	96,851
Total employee costs	8,647,702	10,341,844	10,900,304	11,499,821
Planning LED Projects 1602210	1,458,844	2,200,000	2,318,800	2,446,334
Planning IDP Sector Plans 1602260	669,996	500,000	527,000	555,985
Planning: Depreciation (160/081000)	90,780	95,591	100,753	106,295
Planning IDP planning and revision 1590290	897,143	790,000	832,660	878,456
Planning Promotion of tourism 1602080	30,000	800,000	843,200	889,576
Planning and Economic Dev Advertisement 160033000	95,164	133,944	141,177	148,942
ESRI Enterprise Licence Agreement	-	800,000	843,200	889,576
Umzinyathi WSDP Development	-	500,000	527,000	555,985
Website Maintenance and update	-	400,000	421,600	444,788
GIS Strategy and Policy Development	-	200,000	210,800	222,394
GIS Office Consumables	-	200,000	210,800	222,394
Planning- Shared Services	300,000	450,000	474,300	500,387
Planning: Membership Fees (160/134000)	9,235	3,912	4,123	4,350
Planning: Small Enterprise Dev. (160/021000)	184,109	200,000	210,800	222,394
Planning Development Agency 1602310	296,057	400,000	338,900	995,605
Planning: Accommodation (160/131000)	156,319	111,624	117,652	124,123
Planning Daily allowance 1591350	9,510	15,000	15,810	16,680
Planning: S&T (160/135000)	93,862	167,424	176,465	186,170
TOTAL GENERAL EXPENSE	5,136,515	7,967,495	8,315,040	9,410,433

Community & Social Programme Votes	2018 Adjusted Budget	2019 Budget	2020 Budget	2021 Budget
Income				
Community Equitable share 1554960	24,076,294	38,460,533	27,969,420	30,353,514
Employee costs				
Community special programmes- Leave gratuity	519,766	294,128	298,657	324,343
Special Programmes Cellphone allowance 18018000	126,400	157,200	159,621	173,349
Special Programmes Housing 18011058	52,576	117,600	119,411	129,681
Standby allowance	340,232	352,447	357,875	388,654
Special Programmes Travel allowance 18011057	384,000	432,000	438,653	476,379
Special Programmes Salaries 18011000	11,015,070	14,156,867	14,374,882	15,611,180
Special Programmes Bonus 18011055	758,947	1,179,739	1,197,907	1,300,932
Special Programmes Bargain council 18017000	3,218	2,214	2,248	2,441
Community Services: Medical Services (180/130000)	688,447	775,452	787,394	855,113
Community Services: Pension Fund (180/120000)	1,471,563	2,318,480	2,354,184	2,556,654
Special Programmes UIF 18015000	59,740	152,855	155,209	168,557
Community Services HOD: Cellphone Allowance (180/018000)	5,940	18,000	18,277	19,849
Community Services HOD: Housing Allowance (180/011058)	48,831	147,975	150,254	163,177
Community Services HOD: Trave Allowance (180/011057)	39,992	121,182	123,048	133,631
Community Services HOD: Basic Salary (180/011000)	181,344	549,523	557,986	605,975
Community Services HOD: Bargaining Council (180/017000)	16	49	50	54
Community Services HOD: Pension Fund (180/012000)	17,681	53,579	54,404	59,083
Community Services HOD: UIF (180/015000)	1,814	5,495	5,580	6,060
Special Programmes Skills Development Levy 180156000	141,518	159,310	161,763	175,675
Total employee costs	16,779,387	20,994,095	21,317,404	23,150,786
District Cultural Events 1802005	54,734	500,000	507,700	551,364
Community Women and Gender 1801240	809,004	1,500,000	1,523,100	1,654,093
Community Public Consultation 1801540	164,196	350,000	355,390	385,955
Community HIV/AIDS Program 1802420	496,452	1,000,000	1,015,400	1,102,728
Community Mayoral Imbizo 1802220	360,623	2,000,000	2,030,800	2,205,457
Community Rural horse riding program 1802007	81,125	400,000	406,160	441,091
Community Environmental awareness campaign	100,000	317,100	321,983	349,675
Community Plan for people with disabilities 1801080	253,061	500,000	507,700	551,364
Community Elderly and widows 1802421	675,419	650,000	660,010	716,774
Community Puper burials	-	200,000	203,080	220,546
Community Sports Development	-	4,500,000	4,743,000	4,994,379
Community Indigenous games 1802001	155,105	300,000	304,620	330,819
Community Fire service 1800370	222,302	1,500,000	1,523,100	1,654,093
Disaster Climate change training programmes	100,000	300,000	304,620	330,819
Disaster Management: Disaster Relief (180/225000)	650,000	650,000	660,010	716,774
Community Services: Depreciation (180/081000)	106,320	100,000	101,540	110,273
Community Services: Chemicals (180/063000)	70,004	84,000	85,294	92,629
Community Services Advertisement 180033000	8,071	20,000	20,308	22,055
Disaster software license	-	466,500	473,684	514,422
Community Services: OSS (180/162000)	12,550	30,000	30,462	33,082
Community services- Membership fees 180/134000	17,000	25,000	25,385	27,568
Community Youth and Children 1801070	1,547,083	1,000,000	1,015,400	1,102,728
Community Sample water food and milk 1800860	100,000	158,000	160,433	174,231
Community Services: Accomodation (180/1310000)	75,867	150,000	152,310	165,409
Daily Allowance	23,054	26,000	26,400	28,671
Community Travel with own transport 1801350	685,082	117,042	118,845	129,066
Disaster Management: Protective Clothing (180/181000)	189,122	422,796	429,307	466,229
TOTAL GENERAL EXPENSE	6,956,174	17,266,438	17,706,041	19,072,293
Internal Capital Expenditure				
Community Furniture and office equipment 1804010	223,529	200,000	203,080	220,546

Infrastructure Development & Water Trading Service Votes	2018 Adjusted Budget	2019 Budget	2020 Budget	2021 Budget
Income				
WSP Interest on outstanding debtors 20148100060	13,238,027	13,281,000	14,065,000	14,880,000
WSP Sewerage Connection and disconnection 2013760	62,729	118,692	125,700	131,974
WSP Sanitation service charges 2014800	7,649,202	14,386,000	14,434,000	16,709,000
WSA: Cost of free basic service 201/2470001	-5,764,898	-4,174,000	-4,403,570	-4,694,206
WSP Water sales 2014830	43,574,078	53,564,000	50,431,388	51,746,963
WSP Equitable share basic services 20149600110	177,476,738	173,449,114	201,149,152	220,539,180
Technical Sundry Income 1574920	19,548	20,700	21,900	23,083
WSP Water connect and disconnect 2013750	38,328	40,584	42,816	45,642
Technical Expanded Public Works 1574950	2,444,004	5,109,000		
Total Income	238,737,756	255,795,090	275,866,386	299,381,636
Employee costs				
WSA- Leave gratuity	242,088	543,187	558,775	606,832
TS WSA Cellphone allowance 15718000	51,400	12,360	12,715	13,808
TS PMU Cellphone Allowance 15718000	51,600	76,800	79,004	85,799
TS Water Services Authority Housing allowance 15711058	305,158	767,642	789,672	857,587
TS Project Management Unit Housing 15711058	28,678	30,000	30,861	33,515
Overtime (201/ 011056)	5,816,094	3,233,598	3,326,395	3,612,479
Standby allowance	1,883,189	124,155	127,718	138,703
TS Water Services Authority Travel allowance 15711057	440,550	284,370	292,531	317,690
TS Project Management Unit Travel allowance 15711057	156,000	144,000	148,133	160,873
TS Water Services Authority Salaries 15711000	30,214,018	27,159,326	27,938,745	30,341,588
TS Project Management Unit Salaries 15711000	5,186,860	8,739,348	8,990,150	9,763,339
TS Water Services Authority Bonus 15711055	2,189,000	2,263,277	2,328,229	2,528,466
TS Project Management Unit Bonus 15711055	434,901	728,279	749,179	813,612
TS WSA Bargain council 15717000	20,906	11,267	11,590	12,587
TS PMU Bargain council 15717000	1,683	984	1,012	1,099
TS Project Management Unit Medical aid 15713000	457,799	532,769	548,058	595,193
TS Water Services Authority Medical 15713000	1,012,481	881,467	906,763	984,748
TS Project Management Unit Pension 15712000	706,191	1,228,076	1,263,319	1,371,970
TS Water Service Authority Pension 15712000	4,716,313	4,807,302	4,945,262	5,370,575
TS PMU UIF 15715000	30,339	203,329	209,164	227,153
TS WSA UIF 15715000	358,229	294,226	302,670	328,701
HOD Telephone/ Cellphone benefit	5,940	18,000	18,517	20,109
HOD Housing benefit	29,918	90,659	93,261	101,281
HOD Motor allowance	63,142	191,340	196,831	213,759
Technical HOD Basic salary	246,411	746,704	768,133	834,196
HOD Bargaining council benefit	16	49	51	55
HOD Medical benefit	15,650	47,426	48,787	52,983
WSA Skill development levy	442,964	354,115	364,278	395,607
Technical services- PMU SDL	72,041	103,732	106,709	115,886
HOD Pension	24,025	72,804	74,893	81,334
HOD UIF benefit	2,463	7,467	7,681	8,342
Total employee costs	64,101,669	53,698,058	55,239,085	59,989,867

Infrastructure Development & Water Trading Service Votes- continued	2018 Adjusted Budget	2019 Budget	2020 Budget	2021 Budget
GENERAL EXPENDITURE				
Generator Hiring (O & M)				
WSP Security 2011010		10,800,000	11,109,938	12,065,438
Chemicals	2,559,755	9,000,000	9,258,282	10,054,531
WSP Bulk purchase water 2012480		7,200,000	7,406,626	8,043,625
Electricity (O & M)	14,564,621	18,400,000	18,928,043	20,555,931
Generator Fuel and oil cost (O & M)	15,347,923	18,000,000	18,516,564	20,109,063
Water Tanker hiring	1,684,393	17,000,000	17,487,866	18,991,892
Lab	-	5,000,000	9,014,520	9,789,804
Vehicle hire / leasing (O & M)	-	648,000	666,596	723,926
Labour costs (Purifiers)	-	1,003,200	1,031,990	1,120,745
Protective Plants Equipment / Clothing	-	10,000,000	10,286,980	11,171,701
Occupational health cost	-	900,000	925,828	1,005,453
Repairs and Maintenance	-	600,000	617,219	670,302
Fittings & Materials (Repairs)	-	12,061,396	12,407,534	13,474,631
Vehicle hire / leasing (R & M)	-	10,800,000	11,109,938	12,065,438
Electrician (R & M)	-	4,276,800	4,399,536	4,777,913
Mechanical Specialist (R & M)	-	9,600,000	9,875,501	10,724,833
Vehicle maintenance 1572550	-	4,200,000	4,320,532	4,692,115
R&M: Sanitation (Desludging)	436,155	500,000	514,349	558,585
Fuel & oil (R & M)	4,652,100	5,000,000	5,374,316	8,105,501
TS Depreciation	716,699	900,000	925,828	1,005,453
WSA Depreciation 2010810	45,828	48,257	49,642	53,911
PMU - EPWP	36,827,393	38,134,687	39,229,076	42,602,934
Accommodation	2,444,004	5,109,000	5,255,618	5,707,622
WSA Daily allowance 2011350	84,862	89,360	91,925	99,830
Technical services PMU - Daily allowance	1,601	1,686	1,734	1,884
S & T costs	1,190	1,253	1,289	1,400
Technical Services- PMU Travel reimbursement	209	220	227	246
WSA travel with own transport 2011350	95,343	97,000	99,784	108,366
WSA Provision for bad debts / impairment	106,875	120,000	123,444	134,060
TOTAL GENERAL EXPENSE	14,497,177	12,606,172	12,967,944	14,083,240
	174,636,087	202,097,031	211,998,668	232,500,373

3.17 Other supporting documents

PROPOSED TARIFFS FOR THE NEW YEAR

Service / Category	2017/2018	2018/2019	2019/2020	2020/2021
1 WATER SUPPLY				
a Residential				
0kl-6kl	6.4%	5.3%	5.4%	5.5%
7kl-20kl	7.18	7.56	7.97	8.41
21kl-40kl	7.33	7.72	8.13	8.58
> 41 KL +	9.28	9.77	10.30	10.86
0kl-6kl LIFE LINE - CREDIT	11.12	11.70	12.34	13.02
	0.00	0.00	0.00	0.00
b Registered Indigent NEW				
0kl-6kl	6.4%	5.3%	5.4%	5.5%
7kl-20kl	7.18	7.56	11.30	11.30
21kl-40kl	7.33	7.72	12.68	12.68
> 41 KL +	9.28	9.77	16.06	16.06
0kl-6kl LIFE LINE - CREDIT	11.12	11.70	20.99	20.99
	-7.18	-7.56		
c Business				
per KL	90%	10%	5.4%	5.5%
	16.69	18.35	19.34	20.40
d Industrial				
per KL	90%	5.3%	5.4%	5.5%
	16.69	18.36	19.35	20.41
e Raw water				
per KL	6.4%	5.3%	5.4%	5.5%
	3.15	3.32	3.50	3.69
g Delivery of Water by Municipal Tankers (Business/Government Institution)	6.4%	5.3%	5.4%	5.5%
	2,608.72	2,746.98	2,895.31	3,054.56
2 Sanitation				
a All customers not registered as indigent per KL	6.4%	5.3%	5.4%	5.5%
	2.98	3.14	3.31	3.49
b Registered Indigent Customers per KL				
3 Vacuum tank removals				
a Per Load	6.4%	5.3%	5.4%	5.5%
	652.73	687.33	724.45	764.29
4 Availability charge				
Vacant land that could reasonably connect to the water reticulation	6.4%	5.3%	5.4%	5.5%
	105.05	110.62	116.59	123.01
5 Testing of meters				
	6.4%	5.3%	5.4%	5.5%
	848.60	893.58	941.83	993.63
6 Deposit (Security)				
Average two months consumption with minimum of	0.00	0.00	0.00	0.00
7 Reconnection Fee - Applications				
	6.4%	5.3%	5.4%	5.5%
	457.64	481.89	507.91	535.85
Reconnection Fee - Non-Payment				
	6.4%	5.3%	5.4%	5.5%
	603.25	635.22	669.52	706.35
8 Restriction Fee due to non payment (Domestic & Businesses)				
	6.4%	5.3%	5.4%	5.5%
	603.25	635.22	669.52	706.35
9 Rates clearance certificate				
	6.4%	5.3%	5.4%	5.5%
	316.41	333.18	351.18	370.49
10 Penalty charge for dishonoured items				
	6.4%	5.3%	5.4%	5.5%
	439.33	462.61	487.60	514.41

11	Final Demand Notice (Per Notice)	6.4%	5.3%	5.4%	5.5%
		56.48	59.48	62.69	66.14
12	Interest on overdue accounts	Prime Interest Rate as at 1	Prime Interest Rate as at 1	Prime Interest Rate as at 1	Prime Interest Rate as at 1
		6.4%	5.3%	5.4%	5.5%
13	Incorrect Payments Made in Error will be charged a fee on request for a refund of the incorrect payment	10% of the amount to be refunded up to a maximum of R329.38	10% of the amount to be refunded up to a maximum of R366.61	10% of the amount to be refunded up to a maximum of R386.40	10% of the amount to be refunded up to a maximum of R407.65
		6.4%	5.3%	5.4%	5.5%
14	Illegal Connection and Meter Tampering (Installation and Restrictor)	4,571.01	4,813.28	5,073.19	5,352.22

New Connection Fees

Water Connection Fees				
	2017/2018	2018/2019	2019/2020	2020/2021
20mm - Rural	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
20mm - Urban	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
25mm	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
40mm	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
50mm	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
80mm	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
100mm	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
NOTE:				
For fire connections the following size is applicable				
1 to 2 Hose Reels = 25 mm				
3 to 5 Hose Reels = 40 mm				
Sewer Connection Fees				
110 mm	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
160 mm	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%

4. RECOMMENDATION

- 4.1 That the proposed tariff increases for 2018/19 be approved.
- 4.2 That the 2018/19– 2020/21 MTREF budget be approved.
- 4.3 That the reviewed polices and by-laws be approved.
- 4.4 That the copies of the budget be submitted to National Treasury, Provincial Treasury and COGTA as per the requirements of the MFMA.

FOR CONSIDERATION



Thabani Khwela

ACTING CHIEF FINANCIAL OFFICER

2018/05/23

3.19 Municipal manager's quality certification

Quality Certificate

I **Mr. SB Ndabandaba**, Municipal Manager of **UMzinyathi District Municipality (DC24)**, hereby certify that the budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name: Siphon Bonginkosi Ndabandaba

Municipal manager of: UMzinyathi District Municipality DC24

Signature:



Date:

28/05/2018

TO WHOM IT MAY CONCERN

**MINUTES OF ORDINARY COUNCIL MEETING HELD ON MONDAY, 28 MAY 2018
AT 12H00PM**

ITEM A2

UDM 150/2017-2018

APPROVAL OF 2018/2019 MULTI-YEAR BUDGET AND RELEVANT POLICIES

DEPARTMENT: BUDGET AND REPORTING

ITEM A2 OF 28/05/2018

RESOLVED

1. That the proposed tariff increases for 2018/19 be approved.
2. That the 2018/19– 2020/21 MTREF budget be approved.
3. That the reviewed polices and by-laws be approved.
4. That the copies of the budget be submitted to National Treasury, Provincial Treasury and COGTA as per the requirements of the MFMA.

CERTIFICATE

I, Nkululeko Zenzele Themba Ndlovu, in my capacity as the Municipal Manager of Umzinyathi District Municipality, certify that the above- mentioned is a true and correct extract from the minutes of the Umzinyathi District Ordinary Council meeting held on the 28 May 2018.



NZI NDLOVU

ACTING SENIOR MANAGER CORPORATE SERVICES

Certification that the adopted budget for 2018/19 is correctly captured and locked on the municipality's financial management system

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

I, Mr. Sipho Bonginkosi Ndabandaba, in my capacity as accounting officer of the municipality, hereby certify that:

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

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

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

Print Name:

 _Sipho Bonginkosi Ndabandaba _____

Municipal manager of:

 UMzinyathi District Municipality DC24

Signature:



Date:

 28/05/2018 _____

This certificate must be submitted to National Treasury by close of business 14 June 2018 at the following email address: lgdocuments@treasury.gov.za.

Also send copies to the *Auditor General* and the relevant provincial treasury