



UTHUKELA DISTRICT MUNICIPALITY

ANNUAL BUDGET

2014/15

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Part 1 – Annual Budget

1.1 Mayor's Report

Hon. Speaker

EXCO Members

Councillors

Municipal Manager

Senior Managers

Officials

Members of the public

A very good morning to you all. Today we delivery our third budget in out term of office and that is the budget for 2014/2015. We're very encouraged as we deliver this budget because last year when we tabled the current budget we indicated that we were starting on a clean slate and as a new district.

Hon. Speaker a lot has happened over the past 11 months which has indicated that our district municipality is changing for better. We now have full complement of senior managers including the MM. Our budget has increased from over R500 000 000 to over R 700 000 000. We've bought our own water tankers which are delivering water to the communities in a much improved manner, Hon. Speaker I must hastily say we don't want this situation to prolong for a very long time. Our aim is to ensure that everyone get piped water in due course.

Hon. Speaker we went for the consultation meetings in our communities and I must indicate that they were well attended and could note a difference in terms of service delivery. We will not rest until we've achieved 100% access of water and sanitation in our district. Another area that we need to critically look at is that of fighting unemployment and providing education and skills to our people especially young people. Hon. Speaker this is one Big challenges we're faced with as a country and if we don't do anything, we're the one that will be hit hard since we're a structure that is very close to our communities.

Let me take this opportunity to thank the municipal manager Mr. Kunene and all senior managers for the good work they're doing in turning around this municipality a special thanks to the CFO who joined the municipality in January but has been able to hit the ground running. To all the officials that are working hard in changing this municipality we thank them and we say keep up the good work and those who are still sitting in their laurels that they must pull up their socks.

Hon. Speaker, Councillors I now present to you the 2014/2015 budget:

1.2 Council Resolutions

On 29 May 2014 the Council of UThukela District Municipality will meet in the Municipality Boardroom of UThukela District Municipality to consider the draft annual budget of the municipality for the financial year 2014/15 with the following resolutions:

It is recommended that:

1. The Council of UThukela District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves :
 - 1.1. The annual budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table
 - 1.2.2. Budgeted Cash Flows as contained in Table
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table
 - 1.2.4. Asset management as contained in Table
 - 1.2.5. Basic service delivery measurement as contained in Table
2. The Council of UThukela District Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) to consider the undermentioned tariffs as detailed on pages 12,13,14 and 15 :
 - 2.1. the tariffs for the supply of water
 - 2.2. the tariffs for sanitation services
 - 2.3. The tariffs for other municipal services

1.3 Executive Summary

The application of sound financial management principles for the compilation of the Uthukela District Municipality's financial plan is essential and critical to ensure that the District remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The District has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers.

National Treasury's MFMA Circular No. 70, 71, 72 and 55 were used to guide the compilation of the 2014/15 MTREF.

The main challenges experienced during the compilation of the 2014/15 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained water infrastructure;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies and the new organogram that needed to be also be effected in the budget.
- Cash flow problems

In view of the aforementioned, the following table is a consolidated overview of the proposed 2014/15 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2014/15 MTREF

Description	Adjustments Budget 2013/2014 '000	Budget Year 2014/15 '000	Budget Year +1 2015/16 '000	Budget Year +2 2016/17 '000
Total Operating Revenue	(462 175)	(504 836)	(538 179)	(572 720)
Total Operating Expenditure	449 362	466 587	486 648	513 966
Surplus/(Deficit) Budgeted Operating Statement	(12 814)	(38 250)	(51 530)	(58 753)
Total Capital Funding (Grants)	(332 244)	(209 225)	(233 746)	(213 296)
Total Capital Funding (Investments)	0	(30 000)	0	0
Total Capital Expenditure	344 750	277 475	270 096	257 355
TOTAL BUDGET	794 419	744 062	771 925	785 996

Operating revenue has increased by 8% in the 2014/2015 financial year due to the 9% increase in the tariff structure for service charges, 6,2% in other revenue and a further 2,09% from the operational grants. Operating revenue will increase by 5% and 8% in the outer years respectively. Part of the reason for the increase in tariffs to 9% is to ensure that the Municipality water quality is of high standard. The Municipality has budgeted R15 mil towards Blue drop and green drop to ensure that the quality of water improves and that the municipality be compliant with the laws pertaining water quality.

Service charges, Water and Sanitation have been increased by 9% in the 2014/2015 which is above the 6,2 approved inflation rate to cater for the cash flow deficit as it was noted by National Treasury that the tariff rate of the municipality is low and does not cater for all expenditure involved in the purification of water i.e. Repairs and maintenance , chemicals , electricity etc.

Other revenue has been raised by 6,2 %, aligned to the CPI in Circular 72 and 5,9 and 5,5 % for the two outer years respectively

Operating expenditure for the 2014/15 financial year has been appropriated at R460 987 million and translates into a budgeted surplus of R38 Million the surplus in the outer years will increase by 14% and 19% respectively.

Capital Expenditure for the 2014/15 financial years, 68% of capital expenditure is funded by grants and Own Revenue funds 32%. Own revenue collection is currently low thus not sufficient enough to finance Capital Expenditure. For the 2014/15 financial year the municipality will be embarking on a data cleansing exercise for debtors book with an aim to boost revenue collection and alternatively have own revenue to fast track service delivery. The Municipality will also utilized R30mil from its investments to fund its capital.

Renewal of Existing Assets for the 2014/2015 financial year, the Municipality is mainly dependent on conditional grant funding which is the cause of having renewal of asset to be lower than 40% as per MFMA circular 55.hence the own revenue funding is only 32%.

Repairs and Maintenance for the 2014/2015 financial year, the municipality has manage to budget for 7% of it repairs and maintenance when compare with the PPE, due to financial constrains the municipality could not afford to budget for 8% as per MFMA circular 66.

Debt impairment for the 2014/2015 financial year, The Municipality has taken a resolution to write off debtors, The R205.4 mil budget estimate has been provided for the writeoff. The debt impairment will then reduce in the two outer year by 14% and 6% respectively.

Consumer Debtors for 2014/2015 financial year, the debtors are still showing an increase in the outer years this is because the Municipality is still facing challenges with collection of debtors i.e. Estcourt. The Municipality is still trying to resolve the issues pertaining the debt collection.

Operating and Capital Grants for 2014/2015 financial year , The Municipality is geared in ensuring that all grants allocations to the municipality are fully spent within a year to ensure that funds are not sent back to National Treasury and this will also ensure service delivery to the community.

1.4 Operating Revenue Framework

For UThukela District Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue, this will be done by a strict credit control to customers on arrear debts. This will also be maximised as the Municipality is undergoing data cleansing to ensure accurate billing information. This is a council strategy aimed at maximising debt collections and to build a credible debtors book. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management,
- Increase ability to recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies

1.5 Operating Expenditure Framework

The District expenditure framework for the 2014/15 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Operational gains and efficiencies will be directed to funding the capital budget and other core service

Table 2 Summary of revenue and expenditure classified by main revenue and expenditure source

DC23 Uthukela - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	447	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	96 247	81 195	104 240	123 813	123 813	123 813	123 813	134 908	147 050	160 285
Service charges - sanitation revenue	2	11 887	12 356	13 047	15 075	15 227	15 227	15 227	16 598	18 052	19 635
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment											
Interest earned - external investments		513	2 070	9 789	9 109	8 689	8 689	8 689	9 471	10 039	10 641
Interest earned - outstanding debtors		20 748	16 978	29 447	17 790	35 715	35 715	35 715	35 660	38 869	42 367
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		199 141	226 476	279 412	277 744	277 402	277 402	277 402	306 828	322 708	338 238
Other revenue	2	31 244	3 020	5 076	275	1 330	1 330	1 330	1 372	1 460	1 554
Gains on disposal of PPE				32 687							
Total Revenue (excluding capital transfers and contributions)		360 227	342 095	473 698	443 806	462 175	462 175	462 175	504 836	538 179	572 720
Expenditure By Type											
Employee related costs	2	97 328	101 425	119 882	158 358	131 693	131 693	131 693	160 321	169 896	180 083
Remuneration of councillors		3 719	5 502	4 792	5 612	5 612	5 612	5 612	4 619	4 896	5 190
Debt impairment	3	0	16 391	244 001	20 180	70 892	70 892	70 892	30 452	33 192	36 180
Depreciation & asset impairment	2	31 603	26 998	31 838	35 936	35 928	35 928	35 928	44 689	47 370	50 213
Finance charges		6 573	10 887	2 432	3 339	1 816	1 816	1 816	1 311	1 184	1 164
Bulk purchases	2	2 919	4 043	3 857	3 847	67 170	67 170	67 170	6 085	6 450	6 837
Other materials	8	23 025	14 268	16 088	18 898	18 623	18 623	18 623	54 450	50 827	54 067
Contracted services		46 645	38 424	45 290	40 103	50 744	50 744	50 744	37 658	39 936	43 887
Transfers and grants		51 514	80 207	108 715	6 000	6 000	6 000	6 000	11 900	19 178	14 579
Other expenditure	4, 5	68 701	78 253	72 480	86 769	60 884	60 884	60 884	115 103	113 700	121 746
Loss on disposal of PPE		184	65	2 168							
Total Expenditure		332 210	376 463	651 544	379 042	449 362	449 362	449 362	466 587	486 629	513 946
Surplus/(Deficit)		28 017	(34 368)	(177 846)	64 764	12 813	12 813	12 813	38 249	51 549	58 774
Transfers recognised - capital				216 573	193 847	332 224	332 224	332 224	209 225	233 746	213 276
Contributions recognised - capital	6	115 157	114 944	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		143 174	80 576	38 727	258 611	345 037	345 037	345 037	247 474	285 295	272 050
Taxation											
Surplus/(Deficit) after taxation		143 174	80 576	38 727	258 611	345 037	345 037	345 037	247 474	285 295	272 050
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		143 174	80 576	38 727	258 611	345 037	345 037	345 037	247 474	285 295	272 050
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		143 174	80 576	38 727	258 611	345 037	345 037	345 037	247 474	285 295	272 050

The Municipality major income is from water and sewage service charges which were increased by 9%, there is no guideline that was received from Department of water affairs on the tariffs and the Municipality increases its tariffs to 9%, bearing in mind the infrastructure maintenance and any other operating expenses to ensure that the municipality is a going concern. The Municipality also receives its income from grants which is R301,228,000 mil for operating expenses and R214, 825,000 mil for capital expenses.

Our Salaries for employees will increase by 22% which will be the 6,8% for all current employees and 15.2% for the new vacant posts that were created on the new approved organogram.

Finance charges consist primarily of the repayment of interest on long-term borrowings (cost of capital) & finance charges relating rental of office machinery and other equipment. Finance charges make up R1 311 000 million of the total expenditure budget.

Bulk purchases are directly informed by the purchase of water from Department of Water Affairs.

Other materials as disclosed in the statement of financial performance comprises of the District's repairs and maintenance expenditure. The Municipality budgeted R54 450 000 to repairs and maintenance which is 7% of Property Plant and Equipment.

Contracted services include all expenditure items that the Municipality is contracted to.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

The annual price increases of Electricity have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

The Municipality has budgeted 35% of its operating expenditure to Employees related costs and councilors remuneration, as per the circular 71 of National Treasury the municipality is still within the 35% norm in the 2014/2015 financial year.

The subsistence and travelling allowance is at R3 mil because of the training needs that the staff needs to embark on i.e. MFMP training to staff. The Municipality has budgeted R2 mil towards staff training this is done to capacitate the staff and to ensure that the municipality is in compliance with all laws and regulations.

The Municipality has budgeted R15 mil towards Blue drop and green drop to ensure that the quality of water improves and that the municipality be compliant with the laws pertaining water quality.

Budget Assumptions

Presented budget assumes the following;

- i. That the inflation forecast (CPI) will be 6,2 % as been estimated in circular 72, 5,6% and 5,5% for the two outer years respectively
- ii. Electricity expenditure increase is 8.06% as per circular 72
- iii. Employee related costs (administration) have been increased by 1% above inflation rate of 6,2% as per circular 72
- iv. Employee related costs for council have been increased by 8% based on the past trend

Table 3 Operating and Capital Transfers and Grant Receipts

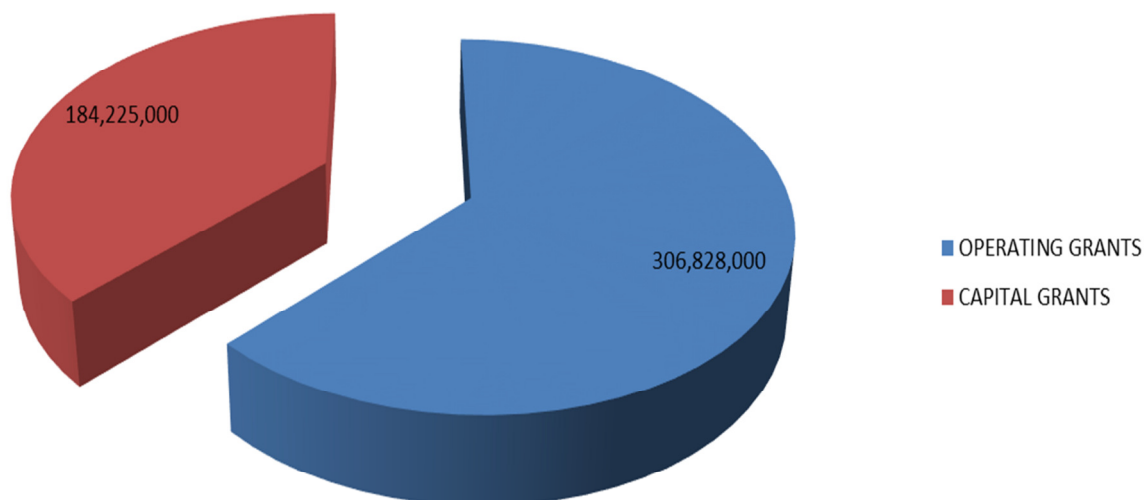
UTHUKELA DISTRICT MUNICIPALITY

ANNUAL GRANTS BUDGET INCOME FOR 2014/2015 - 2016/2017

GRANTS	FUNDING	2014/2015	2015/2016	2016/2017
OPERATING GRANTS				
DEVELOPMENT PLANNING AND SHARED SERVICES	PT	250,000	250,000	1,200,000
EXPANDED PUBLIC WORKS PROGRAMME INTERGRATED GRANT	NT	3,299,000	0	0
EQUITABLE SHARE ALLOCATION	NT	245,822,000	260,893,000	276,283,000
RSC LEVIES REPLACEMENT (EQUITABLE SHARE)	NT	41,140,000	44,198,000	47,937,000
WATER SERVICES OPERATING SUBSIDY GRANT	NT	9,000,000	2,650,000	3,000,000
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	NT	1,250,000	1,250,000	1,300,000
MUNICIPAL SYSTEMS IMPROVEMENTS GRANTS	NT	467,000	967,000	1,018,000
GRANTS TO BE TRANSFERRED TO LM'S				
SMALL TOWN REHABILITATION ROGRAMME		5,600,000	12,500,000	7,500,000
		306,828,000	322,708,000	338,238,000
CAPITAL GRANTS				
MASSIFICATION PROGRAMME	PT	0	9,000,000	9,786,000
CORRIDOR DEVELOPMENT	PT		3,000,000	3,000,000
MUNICIPAL INFRASTRUCTURE GRANT	NT	177,319,000	184,391,000	193,044,000
RURAL HOUSEHOLD INFRASTRUCTURE GRANT	NT	4,124,000	5,000,000	0
MUNICIPAL SYSTEMS IMPROVEMENTS GRANTS	NT	467,000	0	0
RURAL ROAD ASSETS MANAGEMENT	NT	2,315,000	2,355,000	2,446,000
		184,225,000	203,746,000	208,276,000
GRANTS IN - KIND				
REGIONAL BULK INFRACTURE GRANT	NT	25,000,000	30,000,000	5,000,000
WATER SERVICES OPERATING SUBSIDY	NT	300,000	400,000	500,000
MUNICIPAL WATER INFRASTRUCTURE GRANT	NT	20,000,000	50,000,000	98,307,000
		45,300,000	80,400,000	103,807,000
TOTAL ALLOCATION TO THE MUNICIPALITY INCL OF GRANTS IN KIND		536,353,000	606,854,000	650,321,000

Graph 1:

GRANTS ALLOCATIONS 2014 / 2015



Graph 1 above shows the distribution in terms of the total grants allocation by the National and provincial sphere

The percentage distribution is as follows:

Operating grants 56%
Capital Grants 35%
Grants in kind 8%

Grants in kind relate to the grants by the National treasury that are directly distributed to the sector departments within the district and therefore have not been included as part of the district's revenue except the regional bulk infrastructure grant valued at R25 Million for the 2014/2015 financial year.

1.5.1 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

A summary of the proposed tariffs are as follows:

Water Tariffs - 2013/2014

	Description	Tariff
1.	Tariff for accessibility to water (basic charge occupied and unoccupied)	R54.67/ month
2.	Tariff for accessibility to sewerage system (basic charge occupied and unoccupied)	R69.66/ month
3.	Sewer tariff for restricted usage (un-metered)	R69.66/ month
4.	Servicing sewer conservancy tanks/pits (small)	R123.09/ service
	Servicing sewer conservancy tanks/pits (large)	R263.79/ 5000l/ load
	Discharge of sewage to waste water works by private sewer tankers	R0,10/litre
	Integrated Step Tariff (Domestic Use)	
5.	Water tariff for water usage up to 6kl	Free/ Indigent
	Water tariff for water usage 1 to 30kl	R7.94kl
	Water tariff for water usage 31kl to 100kl	R9.19kl
	Water tariff for water usage 101kl to 999kl	R10.58kl
	Integrated Step Tariff (Industrial Use)	
6.	Water tariff for water usage up to 1000kl	R7.94kl
	Water tariff for water usage 1001kl and above	R4.16kl

DRAFT SERVICES TARIFF 2014/2015 FINANCIAL YEAR

Proposed water services tariff for the financial year 2014/2015.

	Description	Tariff
1.	Tariff for accessibility to water (basic charge occupied and unoccupied)	R59.59/ month
2.	Tariff for accessibility to sewerage system (basic charge occupied and unoccupied)	R75.93/ month
3.	Sewer tariff for restricted usage (un-metered)	R75.93/ month
4.	Servicing sewer conservancy tanks/pits (small)	R134.17/ service
	Servicing sewer conservancy tanks/pits (large)	R287.53/ 5000l/ load
	Discharge of sewage to waste water works by private sewer tankers	R0,11/litre
	Integrated Step Tariff (Domestic Use)	
5.	Water tariff for water usage up to 6kl	Indigents
	Water tariff for water usage 1 to 30kl	R8.65kl
	Water tariff for water usage 31kl to 100kl	R10.02kl
	Water tariff for water usage 101kl to 999kl	R11.53kl
	Integrated Step Tariff (Industrial Use)	
6.	Water tariff for water usage up to 1000kl	R8.65kl
	Water tariff for water usage 1001kl and above	R4.53kl
7.	Bulk potable water supply to IDC Estate	R4.53kl
	Bulk Raw water supply	R2.76kl
8.	Emergency Services Connection (excluding emergency services)	R20.38kl
9.	All connections, repairs and work required from Council Domestic	Cost + 10%
10.	All connections, repairs and work required from Council other services actual cost + 10 %	Cost + 10%
11.	Trade Effluent	Charge(c/kl)= 64+([COD/1000] x 1.29c) (COD-Chemical Oxygen Demand)
012.	Account Deposits (Subject to credit worthiness)	Every default adjustment of R137.30 to maximum as per following: Residential Max R2 061.00 Business Max R 6 866.61 New consumers:- Residential = R 1191.33 Business = R2 842.91 Connection Fees =R 137.73
13.	Scrutiny of building plans	R376.91/ plan
14.	Requested Water Tankering (funerals – if not indigent)	5000l = R409.73/ load
15.	Requested Water Tankering (other events)	5000l = R655.53/ load

16.	Developer's Capital Contribution – Water	R7449.32
17.	Developer's Capital Contribution – Sanitation	R8194.31
18.	Disconnection Fee Reconnection fee - Working hours -After hours, Saturdays/Sundays/Public Holidays	R 98.32 R 102.98 R245.78
19.	Flat rate services (where applicable)	R240.45 per household

Water and Waste Water Analysis

Determinant	2 Units	Cost per sample
Alkalinity	mg/l CaCO ₃	R47.43
Appearance	Descriptive	
Aluminium – soluble	mg/l Al	R41.07
Ammonia	mg/l N	R39.55
Chloride	mg/l Cl	R31.66
Chlorine – Free	mg/l Cl ₂	R15.77
Colour	Pt-Co	R23.65
Conductivity	mS/m	R15.77
Fluoride	mg/l F	R39.55
Iron	mg/l Fe	R23.65
Manganese	mg/l Mn	R39.55
Nitrate	mg/l N	R23.65
Nitrite	mg/l N	R23.65
Odour	Descriptive	
pH	pH Units	R15.77
Phosphate - soluble	mg/l P	R23.65
Solids - Settleable	ml/l	R23.65
Sulphate	mg/l SO ₄	R34.72
Sulphide	mg/l H ₂ S	R39.55
Suspended Solids	mg/l	R34.93
Temperature	°C	
Total Dissolved Solids	mg/l	R23.65
Turbidity	NTU	R15.77
Oxygen Absorbed	mg/l O ₂	R47.43
Chemical Oxygen Demand	mg/l O ₂	R55.31
Magnesium/Calcium	mg/l Mg/Ca	R55.20

- Sample bottles can be collected at the Laboratory.
- A volume of at least 1 litre is necessary for analysis.
- Sample bottles can be collected at the Laboratory.
- A volume of at least 1 litre is necessary for analysis.

Microbiological Analysis

Faecal coliforms	colonies per 100ml	R47.43
Total coliforms	colonies per 100ml	R47.43
Standard plate count	colonies per ml	R39.55

- Sterile bottles provided by the Laboratory should be used.
- Samples must be delivered to the Laboratory within 6 hours of collection and should be kept cold.
- A volume of 500ml is sufficient for analysis.

1. Prices listed are for single samples.
2. Sterile bottles can be supplied free of charge. Bottles broken or not returned will be charged for at a rate of R15.77 per bottle.

• **THE ABOVE TARIFFS EXCLUDE VAT**

- Other municipal services increase by 6, 2% as per circular 72.

Tender documents

Municipal produced	R159.30
Consultants produced depending on the project	R318.60 and R371.70 respectively

Maps GIS tariffs

	A3 PRINTER		A0 PLOTTER		
	A4	A3	A2	A1	A0
Full Colour	21.24	42.48	106.2	143.37	191.16
Grey Scale	21.24	42.48	106.2	138.06	191.16
Topo Maps	15.93	31.86	79.65	106.2	143.37
Line / Hatch	10.62	31.86	53.1	69.03	95.58

Clearance certificates - R363.21

The tariff structure of the 2014/15 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption at a higher rate.

2.1.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality Indigent Policy. The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

2.2 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

DC23 Uthukela - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
100 - COUNCIL		-	-	-	-	-	-	-	-	-	-
105 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
200 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
300 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
400 - TECHNICAL AND INFRASTRUCTURAL DEV SERV		-	-	-	-	-	-	-	-	-	-
405 - PLANNING AND SOCIAL ECONOMIC DEVELOPEME		-	-	-	-	-	-	-	-	-	-
408 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-
700 - WATER AND SANITATION SERVICES		-	-	-	-	-	-	-	-	-	-
105 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
200 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
300 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
405 - SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
500 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
510 - WATER AND SANITATION SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
100 - COUNCIL		-	-	-	-	-	-	-	-	-	-
105 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
200 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
300 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
400 - TECHNICAL AND INFRASTRUCTURAL DEV SERV		64,866	33,951	-	-	-	-	-	-	-	-
405 - PLANNING AND SOCIAL ECONOMIC DEVELOPEME		3,478	1,126	-	-	-	-	-	-	-	-
408 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-
700 - WATER AND SANITATION SERVICES		-	3,030	-	-	-	-	-	-	-	-
105 - MUNICIPAL MANAGER		-	-	-	800	621	621	621	2,210	20	30
200 - CORPORATE SERVICES		-	-	114	160	170	170	170	1,500	-	-
300 - BUDGET AND TREASURY		-	-	28	160	67	67	67	600	160	200
405 - SOCIAL SERVICES		-	-	564	3,133	3,578	3,578	3,578	17,586	250	200
500 - TECHNICAL SERVICES		-	-	96,913	176,259	328,819	328,819	328,819	212,258	237,246	216,796
510 - WATER AND SANITATION SERVICES		-	-	3,847	15,525	11,704	11,704	11,704	43,321	32,420	40,129
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		68,344	38,107	101,466	196,037	344,960	344,960	344,960	277,475	270,096	257,355
Total Capital Expenditure - Vote		68,344	38,107	101,466	196,037	344,960	344,960	344,960	277,475	270,096	257,355
Capital Expenditure - Standard											
Governance and administration		-	-	142	1,120	859	859	859	4,310	180	230
Executive and council		-	-	-	800	621	621	621	2,210	20	30
Budget and treasury office		-	-	28	160	67	67	67	600	160	200
Corporate services		-	-	114	160	170	170	170	1,500	-	-
Community and public safety		-	-	564	2,678	2,678	2,678	2,678	17,586	250	200
Community and social services		-	-	564	2,468	2,468	2,468	2,468	17,586	250	200
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	210	210	210	210	-	-	-
Economic and environmental services		3,478	1,126	-	2,454	2,899	2,899	2,899	2,315	2,355	2,466
Planning and development		3,478	1,126	-	455	900	900	900	-	-	-
Road transport		-	-	-	1,999	1,999	1,999	1,999	2,315	2,355	2,466
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		64,866	36,981	100,760	189,785	338,524	338,524	338,524	253,264	267,311	254,459
Electricity		-	-	-	-	-	-	-	-	-	-
Water		64,866	36,981	100,760	189,785	338,524	338,524	338,524	253,264	267,311	254,459
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	68,344	38,107	101,466	196,037	344,960	344,960	344,960	277,475	270,096	257,355
Funded by:											
National Government		64,866	33,951	100,760	191,379	329,756	248,456	248,456	209,225	221,746	200,510
Provincial Government		-	-	-	2,468	2,468	2,468	2,468	-	12,000	12,786
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	64,866	33,951	100,760	193,847	332,224	250,924	250,924	209,225	233,746	213,296
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	750	-	-	-	-	-	-
Internally generated funds		3,478	4,156	706	1,440	12,735	94,035	94,035	68,250	36,350	44,059
Total Capital Funding	7	68,344	38,107	101,466	196,037	344,960	344,960	344,960	277,475	270,096	257,355

For 2014/15 financial year the Municipality has budgeted an amount of R209 225 000 mil which will be finance from National government grants, R5 600 000 mil from provincial government grants and municipality internally generated funds (R68 249 642 mil)

2.3 Annual Budget Tables

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/15 budget and MTREF as approved by the Council.

Table 3 MBRR Table A1 - Budget Summary

DC23 Uthukela - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	447	-	-	-	-	-	-	-	-	-
Service charges	108,134	93,551	117,286	138,888	139,040	139,040	139,040	151,506	165,102	179,919
Investment revenue	513	2,070	9,789	9,109	8,689	8,689	8,689	9,471	10,039	10,641
Transfers recognised - operational	199,141	226,476	279,412	277,744	277,402	277,402	277,402	306,828	322,708	338,238
Other own revenue	51,992	19,998	67,210	18,065	37,045	37,045	37,045	37,031	40,330	43,922
Total Revenue (excluding capital transfers and contributions)	360,227	342,095	473,698	443,806	462,175	462,175	462,175	504,836	538,179	572,720
Employee costs	97,328	101,425	119,882	158,358	131,693	131,693	131,693	160,321	169,896	180,083
Remuneration of councillors	3,719	5,502	4,792	5,612	5,612	5,612	5,612	4,619	4,896	5,190
Depreciation & asset impairment	31,603	26,998	31,838	35,936	35,928	35,928	35,928	44,689	47,370	50,213
Finance charges	6,573	10,887	2,432	3,339	1,816	1,816	1,816	1,311	1,184	1,164
Materials and bulk purchases	25,944	18,311	19,945	64,461	85,793	43,624	43,623	60,534	57,277	60,904
Transfers and grants	51,514	80,207	108,715	6,000	6,000	6,000	6,000	11,900	19,178	14,579
Other expenditure	115,530	133,132	363,940	105,336	182,520	224,689	224,689	183,213	186,828	201,813
Total Expenditure	332,210	376,463	651,544	379,042	449,362	449,362	449,362	466,587	486,629	513,946
Surplus/(Deficit)	28,017	(34,368)	(177,846)	64,764	12,813	12,813	12,813	38,249	51,549	58,774
Transfers recognised - capital	-	-	216,573	193,847	332,224	332,224	332,224	209,225	233,746	213,276
Contributions recognised - capital & contributed assets	115,157	114,944	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	143,174	80,576	38,727	258,611	345,037	345,037	345,037	247,474	285,295	272,050
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143,174	80,576	38,727	258,611	345,037	345,037	345,037	247,474	285,295	272,050
Capital expenditure & funds sources										
Capital expenditure	68,344	38,107	101,466	196,037	344,960	344,960	344,960	277,475	270,096	257,355
Transfers recognised - capital	64,866	33,951	100,760	193,847	332,224	250,924	250,924	209,225	233,746	213,296
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	750	-	-	-	-	-	-
Internally generated funds	3,478	4,156	706	1,440	12,735	94,035	94,035	68,250	36,350	44,059
Total sources of capital funds	68,344	38,107	101,466	196,037	344,960	344,960	344,960	277,475	270,096	257,355
Financial position										
Total current assets	152,923	285,756	201,914	364,338	193,740	262,035	341,619	475,653	330,741	382,264
Total non current assets	701,299	712,342	812,489	1,063,469	1,157,449	1,121,588	941,327	1,191,455	1,468,696	1,715,012
Total current liabilities	199,034	265,066	252,618	184,701	290,436	218,755	169,564	169,263	148,624	126,431
Total non current liabilities	13,460	15,768	13,231	19,098	13,231	13,231	13,287	10,082	8,845	8,138
Community wealth/Equity	641,728	717,263	748,554	1,224,008	1,047,523	1,151,637	1,100,096	1,487,763	1,641,967	1,962,707
Cash flows										
Net cash from (used) operating	73,248	134,179	163,444	236,302	352,670	352,670	352,670	210,760	252,211	261,055
Net cash from (used) investing	(74,813)	(38,107)	(101,466)	(196,037)	(344,960)	(344,960)	(283,251)	(193,288)	(241,303)	(257,355)
Net cash from (used) financing	(3,436)	294	(1,609)	(4,285)	(5,176)	(5,176)	(5,176)	(3,918)	(2,317)	(2,118)
Cash/cash equivalents at the year end	(7,962)	88,404	148,773	184,753	151,308	151,308	213,017	164,861	173,452	175,034
Cash backing/surplus reconciliation										
Cash and investments available	(7,962)	88,404	148,773	145,173	151,308	151,308	213,017	164,861	173,452	175,034
Application of cash and investments	132,424	159,271	189,370	2,432	202,683	101,160	70,871	8,284	37,671	(23,082)
Balance - surplus (shortfall)	(140,386)	(70,867)	(40,597)	142,741	(51,375)	50,148	142,146	156,577	135,781	198,116
Asset management										
Asset register summary (WDV)	701,299	712,342	812,489	1,063,469	1,157,449	1,121,588	1,191,455	1,191,455	1,468,696	1,715,012
Depreciation & asset impairment	31,603	26,998	31,838	35,936	35,928	35,928	44,689	44,689	47,370	50,213
Renewal of Existing Assets	-	-	-	200	200	200	200	18,299	32,070	39,879
Repairs and Maintenance	23,025	14,268	16,088	18,898	18,623	18,623	54,450	54,450	50,827	54,067
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	0	0	0	0
Revenue cost of free services provided	51,514	80,207	108,715	6,000	6,000	6,000	6,300	6,300	6,678	7,079
Households below minimum service level										
Water:	44	30	30	30	30	30	32	32	33	35
Sanitation/sewerage:	26	14	14	14	14	14	15	15	16	17
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds is financed from a combination of the current operating surplus.

Table 4 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

DC23 Uthukela - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		229,525	232,895	323,008	281,618	282,765	282,765	299,336	317,638	337,495
Executive and council		229,078	232,895	285,910	40,211	40,211	40,211	41,140	44,198	47,937
Budget and treasury office		-	-	4,411	241,407	242,554	242,554	258,196	273,440	289,558
Corporate services		448	-	32,687	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4,611	11,801	1,007	890	890	890	6,317	13,717	9,718
Planning and development		4,611	11,801	1,007	890	890	890	6,317	13,717	9,718
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		241,248	212,343	366,255	355,145	510,744	510,744	408,408	440,570	438,784
Electricity		-	-	-	-	-	-	-	-	-
Water		188,834	159,234	353,209	332,935	495,517	495,517	391,810	422,518	419,149
Waste water management		52,414	53,109	13,047	22,210	15,227	15,227	16,598	18,052	19,635
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	475,384	457,039	690,271	637,653	794,399	794,399	714,061	771,925	785,996
Expenditure - Standard										
<i>Governance and administration</i>		46,065	51,914	100,203	79,058	77,929	77,929	189,666	197,634	210,957
Executive and council		13,082	16,875	39,883	31,437	29,925	29,925	49,743	53,701	57,041
Budget and treasury office		15,037	16,177	27,645	25,646	23,776	23,776	104,843	111,477	119,139
Corporate services		17,946	18,862	32,675	21,975	24,228	24,228	35,080	32,456	34,776
<i>Community and public safety</i>		6,397	6,071	17,343	17,722	10,237	10,237	11,099	11,637	12,353
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		6,397	6,071	17,343	17,722	10,237	10,237	11,099	11,637	12,353
<i>Economic and environmental services</i>		25,082	23,485	40,584	20,514	15,845	15,845	26,939	28,523	31,169
Planning and development		25,082	23,485	40,584	20,514	15,845	15,845	26,939	28,523	31,169
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		254,666	294,993	493,414	261,748	345,352	345,352	238,884	248,835	259,466
Electricity		-	-	-	-	-	-	-	-	-
Water		152,786	181,329	482,772	233,772	324,860	324,860	235,956	245,732	256,177
Waste water management		101,880	113,663	10,642	27,976	20,492	20,492	2,928	3,103	3,290
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	332,210	376,463	651,544	379,042	449,362	449,362	466,587	486,629	513,946
Surplus/(Deficit) for the year		143,174	80,576	38,727	258,611	345,037	345,037	247,474	285,295	272,050

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification.

Table 5 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC23 Uthukela - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
100 - COUNCIL		131,038	230,769	-	-	-	-	-	-	-
105 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
200 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
300 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
400 - TECHNICAL AND INFRASTRUCTURAL DEV SERV		101,318	71,609	-	-	-	-	-	-	-
405 - PLANNING AND SOCIAL ECONOMIC DEVELOPMEI		4,611	11,801	-	-	-	-	-	-	-
408 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-
700 - WATER AND SANITATION SERVICES		238,417	142,860	-	-	-	-	-	-	-
105 - MUNICIPAL MANAGER		-	-	285,910	40,211	40,211	40,211	41,140	44,198	47,937
200 - CORPORATE SERVICES		-	-	32,687	-	-	-	-	-	-
300 - BUDGET AND TREASURY		-	-	4,411	241,407	242,554	242,554	258,196	273,440	289,558
405 - SOCIAL SERVICES		-	-	1,007	890	890	890	717	1,217	2,218
500 - TECHNICAL SERVICES		-	-	190,900	176,259	329,819	329,819	212,057	221,746	200,490
510 - WATER AND SANITATION SERVICES		-	-	175,355	178,886	180,925	180,925	201,951	231,324	245,794
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	475,384	457,039	690,271	637,653	794,399	794,399	714,061	771,925	785,996
Expenditure by Vote to be appropriated	1									
100 - COUNCIL		10,337	12,254	-	-	-	-	-	-	-
105 - MUNICIPAL MANAGER		2,745	4,621	-	-	-	-	-	-	-
200 - CORPORATE SERVICES		17,946	18,862	-	-	-	-	-	-	-
300 - BUDGET AND TREASURY		15,037	16,177	-	-	-	-	-	-	-
400 - TECHNICAL AND INFRASTRUCTURAL DEV SERV		7,776	13,485	-	-	-	-	-	-	-
405 - PLANNING AND SOCIAL ECONOMIC DEVELOPMEI		24,868	23,485	-	-	-	-	-	-	-
408 - HEALTH SERVICES		6,397	6,071	-	-	-	-	-	-	-
700 - WATER AND SANITATION SERVICES		247,104	281,508	-	-	-	-	-	-	-
105 - MUNICIPAL MANAGER		-	-	39,883	31,437	29,925	29,925	49,743	53,701	57,041
200 - CORPORATE SERVICES		-	-	32,675	21,975	24,228	24,228	35,080	32,456	34,776
300 - BUDGET AND TREASURY		-	-	27,645	25,646	23,776	23,776	104,843	111,477	119,136
405 - SOCIAL SERVICES		-	-	57,928	38,236	26,082	26,082	38,038	40,160	43,522
500 - TECHNICAL SERVICES		-	-	4,913	231,088	3,568	3,568	7,806	4,758	5,044
510 - WATER AND SANITATION SERVICES		-	-	488,501	30,660	341,784	341,784	231,077	244,077	254,426
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	332,210	376,463	651,544	379,042	449,362	449,362	466,587	486,629	513,946
Surplus/(Deficit) for the year	2	143,174	80,576	38,727	258,611	345,037	345,037	247,474	285,295	272,050

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the District.

Table 6 MBRR Table A10 - Basic Service Delivery Measurement

DC23 Uthukela - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		73,880	73,880	73,880	73,880	73,880	73,880	78,180	82,730	87,545
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2	43,621	43,621	43,621	43,621	43,621	43,621	46,160	48,846	54,689
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		117,501	117,501	117,501	117,501	117,501	117,501	124,340	131,576	142,234
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply		44,300	29,785	29,785	29,785	29,785	29,785	31,518	33,353	35,294
<i>Below Minimum Service Level sub-total</i>		44,300	29,785	29,785	29,785	29,785	29,785	31,518	33,353	35,294
Total number of households	5	161,801	147,286	147,286	147,286	147,286	147,286	155,858	164,929	177,528
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)		57,225	57,225	57,225	57,225	57,225	57,225	60,555	64,080	67,809
Chemical toilet										
Pit toilet (ventilated)		70,509	70,509	70,509	70,509	70,509	70,509	74,613	78,955	83,550
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		127,734	127,734	127,734	127,734	127,734	127,734	135,168	143,035	151,359
Bucket toilet		1,551	1,551	1,551	1,551	1,551	1,551	1,641	1,737	1,838
Other toilet provisions (< min.service level)										
No toilet provisions		24,874	12,398	12,398	12,398	12,398	12,398	13,120	13,883	14,691
<i>Below Minimum Service Level sub-total</i>		26,425	13,949	13,949	13,949	13,949	13,949	14,761	15,620	16,529
Total number of households	5	154,159	141,683	141,683	141,683	141,683	141,683	149,929	158,655	167,888
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	7									
Water (6 kilolitres per household per month)								60,694	64,335	68,198
Sanitation (free minimum level service)								-	-	-
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)								8.65	9.43	10.28
Sanitation (free sanitation service)								-	-	-
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	0	0	0
Highest level of free service provided										
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 free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water		51,514	80,207	108,715	6,000	6,000	6,000	6,300	6,678	7,079
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6									
Total revenue cost of free services provided (total social package)		51,514	80,207	108,715	6,000	6,000	6,000	6,300	6,678	7,079

Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Table 7: Budgeted Cash Flow**DC23 Uthukela - Table A7 Budgeted Cash Flows**

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		31,348	38,281	88,529	83,498	76,942	76,942	76,942	69,550	84,011	109,506
Government - operating	1	198,946	226,470	289,855	277,744	277,402	277,402	277,402	306,828	322,708	338,238
Government - capital	1	110,327	213,561	213,169	193,847	332,224	332,224	332,224	209,225	233,746	213,276
Interest		21,260	19,048	39,237	16,140	8,689	8,689	8,689	16,603	17,813	27,588
Dividends		31,065	3,020			-	-	-			
Payments											
Suppliers and employees		(313,125)	(363,345)	(464,914)	(325,587)	(334,725)	(334,725)	(334,725)	(378,235)	(385,705)	(411,810)
Finance charges		(6,573)	(2,856)	(2,432)	(3,339)	(1,861)	(1,861)	(1,861)	(1,311)	(1,184)	(1,164)
Transfers and Grants	1				(6,000)	(6,000)	(6,000)	(6,000)	(11,900)	(19,178)	(14,579)
NET CASH FROM/(USED) OPERATING ACTIVITIES		73,248	134,179	163,444	236,302	352,670	352,670	352,670	210,760	252,211	261,055
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		293									
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments								30,000	-	-	
Payments											
Capital assets		(75,106)	(38,107)	(101,466)	(196,037)	(344,960)	(344,960)	(283,251)	(223,288)	(241,303)	(257,355)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(74,813)	(38,107)	(101,466)	(196,037)	(344,960)	(344,960)	(283,251)	(193,288)	(241,303)	(257,355)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing			2,450	770	750	-	-	-	-	-	-
Increase (decrease) in consumer deposits								554	587	662	
Payments											
Repayment of borrowing		(3,436)	(2,156)	(2,380)	(5,035)	(5,176)	(5,176)	(5,176)	(4,472)	(2,904)	(2,780)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,436)	294	(1,609)	(4,285)	(5,176)	(5,176)	(5,176)	(3,918)	(2,317)	(2,118)
NET INCREASE/(DECREASE) IN CASH HELD		(5,002)	96,366	60,369	35,980	2,535	2,535	64,244	13,554	8,591	1,582
Cash/cash equivalents at the year begin:	2	(2,960)	(7,962)	88,404	148,773	148,773	148,773	148,773	151,308	164,861	173,452
Cash/cash equivalents at the year end:	2	(7,962)	88,404	148,773	184,753	151,308	151,308	213,017	164,861	173,452	175,034

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is Funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from The implementation of the budget.

Table 8 MBRR Table A6 - Budgeted Financial Position

DC23 Uthukela - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Current assets											
Cash		213	8	692	8	8	8	8	7	8	8
Call investment deposits	1	-	88,396	152,608	145,165	151,300	151,300	213,009	164,854	173,444	175,026
Consumer debtors	1	139,994	180,647	41,660	210,706	35,478	103,773	106,370	287,226	132,309	180,751
Other debtors		9,195	13,001	1,101	4,335	1,101	1,101	14,875	15,768	16,714	17,716
Current portion of long-term receivables						-	-	-			
Inventory	2	3,521	3,704	5,853	4,124	5,853	5,853	7,357	7,798	8,266	8,762
Total current assets		152,923	285,756	201,914	364,338	193,740	262,035	341,619	475,653	330,741	382,264
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	701,248	712,293	812,442	1,063,422	1,157,402	1,121,541	941,280	1,191,410	1,468,653	1,714,971
Agricultural											
Biological											
Intangible		51	49	47	47	47	47	47	45	43	41
Other non-current assets											
Total non current assets		701,299	712,342	812,489	1,063,469	1,157,449	1,121,588	941,327	1,191,455	1,468,696	1,715,012
TOTAL ASSETS		854,222	998,098	1,014,403	1,427,807	1,351,189	1,383,622	1,282,946	1,667,108	1,799,437	2,097,276
LIABILITIES											
Current liabilities											
Bank overdraft	1	8,175		4,527							
Borrowing	4	2,619	3,865	5,176	5,341	5,176	5,176	2,634	3,543	1,606	1,111
Consumer deposits		7,671	8,408	8,759	8,879	8,879	8,879	9,230	9,784	10,371	10,993
Trade and other payables	4	176,848	252,645	233,989	132,449	238,349	166,668	135,577	132,486	111,790	87,978
Provisions		3,721	148	167	38,032	38,032	38,032	22,123	23,450	24,857	26,349
Total current liabilities		199,034	265,066	252,618	184,701	290,436	218,755	169,564	169,263	148,624	126,431
Non current liabilities											
Borrowing		13,460	12,458	9,538	15,107	9,538	9,538	9,594	6,051	4,445	3,334
Provisions		-	3,310	3,693	3,991	3,693	3,693	3,693	4,031	4,401	4,804
Total non current liabilities		13,460	15,768	13,231	19,098	13,231	13,231	13,287	10,082	8,845	8,138
TOTAL LIABILITIES		212,494	280,834	265,849	203,799	303,666	231,985	182,850	179,345	157,470	134,569
NET ASSETS	5	641,728	717,263	748,554	1,224,008	1,047,523	1,151,637	1,100,096	1,487,763	1,641,967	1,962,707
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		641,728	717,263	748,554	1,224,008	1,047,523	1,151,637	1,100,096	1,487,763	1,641,967	1,962,707
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	641,728	717,263	748,554	1,224,008	1,047,523	1,151,637	1,100,096	1,487,763	1,641,967	1,962,707

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

Table 9 – Asset Management

DC23 Uthukela - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	68,344	38,107	101,466	195,837	344,760	344,760	259,176	238,026	217,476
Infrastructure - Road transport		-	-	-	-	-	-	2,315	2,355	2,466
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		64,866	33,951	96,913	115,070	253,105	253,105	146,432	151,220	132,345
Infrastructure - Sanitation		-	-	-	76,714	76,714	76,714	55,887	63,172	65,699
Infrastructure - Other		-	-	-	-	-	-	7,624	8,500	3,500
Infrastructure		64,866	33,951	96,913	191,784	329,819	329,819	212,258	225,247	204,010
Community		-	-	-	2,468	2,468	2,468	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3,478	4,156	4,553	1,585	12,473	12,473	46,918	12,779	13,466
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	200	200	200	18,299	32,070	39,879
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	13,249	32,070	39,879
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	3,500	-	-
Infrastructure		-	-	-	-	-	-	16,749	32,070	39,879
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	200	200	200	1,550	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	2,315	2,355	2,466
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		64,866	33,951	96,913	115,070	253,105	253,105	159,681	183,290	172,224
Infrastructure - Sanitation		-	-	-	76,714	76,714	76,714	55,887	63,172	65,699
Infrastructure - Other		-	-	-	-	-	-	11,124	8,500	3,500
Infrastructure		64,866	33,951	96,913	191,784	329,819	329,819	229,007	257,317	243,889
Community		-	-	-	2,468	2,468	2,468	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3,478	4,156	4,553	1,785	12,673	12,673	48,468	12,779	13,466
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	68,344	38,107	101,466	196,037	344,960	344,960	277,475	270,096	257,355
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5							2,315	2,355	2,466
Infrastructure - Electricity										
Infrastructure - Water		489,503	506,205	602,277	571,120	665,100	629,239	795,789	982,233	1,151,563
Infrastructure - Sanitation		200,681	195,815	187,548	465,569	465,569	465,569	277,266	343,592	406,397
Infrastructure - Other		1,279	1,264	5,697	5,630	5,630	5,630	50,652	62,306	62,912
Infrastructure		691,463	703,284	795,522	1,042,319	1,136,299	1,100,438	1,126,022	1,390,486	1,623,338
Community										
Heritage assets										
Investment properties										
Other assets		9,785	9,009	16,920	21,103	21,103	21,103	65,388	78,167	91,633
Agricultural Assets										
Biological assets										
Intangibles		51	49	47	47	47	47	45	43	41
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	701,299	712,342	812,489	1,063,469	1,157,449	1,121,588	1,191,455	1,468,696	1,715,012
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		31,603	26,998	31,838	35,936	35,928	35,928	44,689	47,370	50,213
Repairs and Maintenance by Asset Class	3	23,025	14,268	16,088	18,898	18,623	18,623	54,450	50,827	54,067
Infrastructure - Road transport		1,193	-	-	200	1,500	1,500	1,575	1,670	1,770
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		12,450	-	-	10,392	10,715	10,715	15,000	15,900	16,854
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		3,000	-	-	5,000	2,500	2,500	24,000	18,550	19,854
Infrastructure		16,643	-	-	15,592	14,715	14,715	40,575	36,120	38,478
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	6,382	14,268	16,088	3,306	3,908	3,908	13,875	14,707	15,590
TOTAL EXPENDITURE OTHER ITEMS		54,628	41,266	47,926	54,834	54,551	54,551	99,139	98,197	104,280

Table 10: Cash Backed reserves / accumulated surplus reconciliation

DC23 Uthukela - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	(7,962)	88,404	148,773	184,753	151,308	151,308	213,017	164,861	173,452	175,034
Other current investments > 90 days		(0)	(0)	(0)	(39,580)	0	0	0	0	(0)	0
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(7,962)	88,404	148,773	145,173	151,308	151,308	213,017	164,861	173,452	175,034
Application of cash and investments											
Unspent conditional transfers		25,680	126,351	133,390	-	133,390	61,709	61,709	54,187	28,793	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	106,744	32,920	55,980	2,432	69,293	39,451	9,162	(45,903)	8,878	(23,082)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		132,424	159,271	189,370	2,432	202,683	101,160	70,871	8,284	37,671	(23,082)
Surplus(shortfall)		(140,386)	(70,867)	(40,597)	142,741	(51,375)	50,148	142,146	156,577	135,781	198,116

Part 2 – Supporting Documentation

2.4 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The primary aims of the Budget / Finance Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the District's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.4.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget.

Month	MFMA Ref.	Mayor and Council	Responsibility	MFMA Ref.	Administration Municipality	Responsibility
July	MFMA s 53	<ul style="list-style-type: none"> Begin planning for next three-year budget in accordance with co-ordination role of budget process Review previous year's budget process; Complete Budget Evaluation Checklist. 	Mayor	MFMA s 68, 77 MSA s 76-81	<ul style="list-style-type: none"> Begin planning for next three-year budget Review options and contracts for service delivery 	Accounting Officer and Senior Officials
August	MFMA s 21,22, 23; MSA s 34, Ch 4 as amended	<ul style="list-style-type: none"> Table in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget and reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes. 	Mayor			
September		<ul style="list-style-type: none"> Through the IDP review process determine strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans 	Council		<ul style="list-style-type: none"> Determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and department 	Budget and Treasury Office

Month	MFMA Ref.	Mayor and Council	Responsibility	MFMA Ref.	Administration Municipality	Responsibility
					<p>s for the next financial year after taking into account strategic objectives</p> <ul style="list-style-type: none"> Engage with Provincial and National sector departments on sector specific programs for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc) 	
October				MFMA s 35, 36, 42; MTBPS	<ul style="list-style-type: none"> Perform initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials 	Accounting Officer
November				MSA s 34	<ul style="list-style-type: none"> Review and draft initial changes to IDP 	Accounting Officer

Month	MFMA Ref.	Mayor and Council	Responsibility	MFMA Ref.	Administration Municipality	Responsibility
December					<ul style="list-style-type: none"> Consolidate and prepare proposed budget and plans for next financial year taking into account previous year's performance as per audited financial statements 	Accounting officer and Senior officials
January				MFMA s 36	<ul style="list-style-type: none"> Review proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. 	Accounting officer
February				MFMA s 37(2)	<ul style="list-style-type: none"> Finalize and submit to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous 	Accounting officer

Month	MFMA Ref.	Mayor and Council	Responsibility	MFMA Ref.	Administration Municipality	Responsibility
					<p>years audited financial statements and annual report</p> <ul style="list-style-type: none"> Notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of budget year 	
March	<p>MFMA s 16, 22, 23, 87</p> <p>MSA s 34</p>	<ul style="list-style-type: none"> Table before Council municipality's budget, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year 	Mayor	<p>MFMA s 22 & 37;</p> <p>MSA Ch 4 as amended</p> <p>MFMA s 42</p>	<ul style="list-style-type: none"> Publish tabled budget, plans, and proposed revisions to IDP; Invites local community comment; and Submit to National and Provincial Treasuries Review any changes in prices for bulk resources as communicated by 15 March 	Accounting officer
April	MFMA s 21	<ul style="list-style-type: none"> Consultation with national and provincial treasuries and finalise sector plans for water 			<ul style="list-style-type: none"> Assist the Mayor in revising budget documentation 	Accounting officer

Month	MFMA Ref.	Mayor and Council	Responsibility	MFMA Ref.	Administration Municipality	Responsibility
		and sanitation.			on in accordance with consultative processes and taking into account the results from the third quarterly review of the current year	

<p>May</p>	<p>MFMA s 23, 24;</p> <p>MSA Ch 4 as amended</p>	<ul style="list-style-type: none"> • Conduct public hearings on the budget, and council debate; • Considers views of the local community, NT, PT, other provincial and national organs of state and municipalities. • Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration; • Consider approval of budget and plans at least 30 days before start of budget year. 	<p>Council</p>		<ul style="list-style-type: none"> • Assist the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature 	<p>Accounting officer</p>
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<p>May/June</p>	<p>MFMA s 16, 24, 26, 53</p> <p>MFMA s 59, 79, 82; MSA s 59-65</p>	<ul style="list-style-type: none"> • Approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year • Approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. • Ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. • Submit the approved SDBIP and performance agreements to council, MEC for local government and make public within 14 days after approval. • Finalise a system of delegations. 	<p>Council</p> <p>Mayor</p> <p>Mayor</p> <p>Mayor</p> <p>Council</p>	<p>MFMA s 69; MSA s 57</p> <p>MFMA s 75, 87</p>	<ul style="list-style-type: none"> • Submit to the Mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. • Publish the adopted budget and plans in the municipal website and local media 	<p>Accounting officer</p>
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2.5 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the

development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the District, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the City strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the District's response to these requirements.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the District to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial

The 2014/15 MTREF has therefore been directly informed by the IDP revision process

2.6 Legislation compliance status

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

1. In year reporting

Section 71 reports are prepared in a prescribed format as per National Treasury Reporting format.

Internship Programme

The District is participating in the Municipal Financial Management Internship programme and had employed five interns whom had undergoing training in various divisions of the Financial Services Department .As from 08 July 2013

2. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

3. Audit Committee

An Audit Committee has been established and is fully functional.

4. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMA Training

The MFMP competency training has been conducted by municipal officials and other finance municipal official are still undergoing the training.

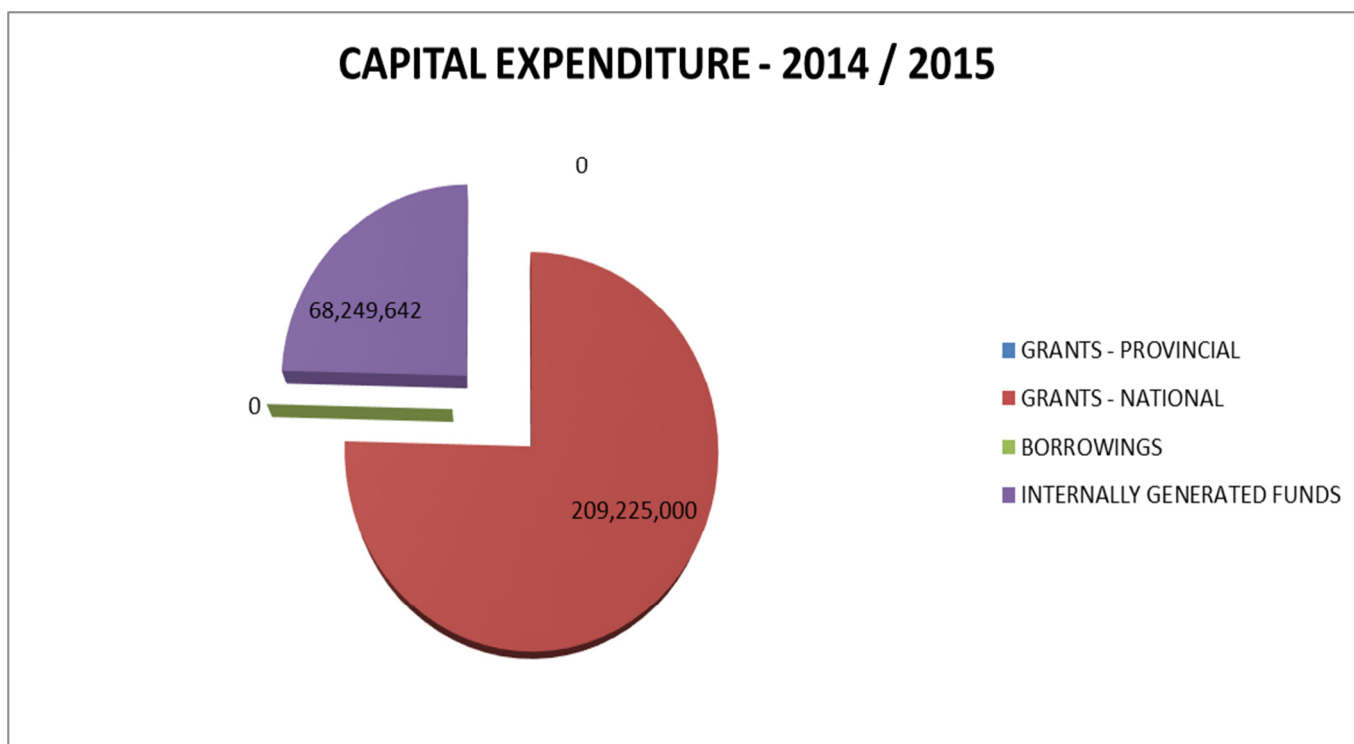
2.7 Other supporting documents

2.8 Capital Budget by Departments

**UTHUKELA DISTRICT MUNICIPALITY
CAPITAL BUDGET 2014/2015 - 2016/2017**

DEPARTMENT	DESCRIPTION	FUNDING	2014/15	2015/16	2016/17
TECHNICAL					
	Implementation of water and sanitation projects as per WSDP	MIG /NT	177,319,000.00	184,391,000.00	193,044,000.00
	RURAL HOUSEHOLD INFRASTRUCTURE GRANT	NT	4,124,000.00	5,000,000.00	-
	MASSIFICATION PROGRAMME	PT		9,000,000.00	9,786,000.00
	RBIG	NT	25,000,000.00	30,000,000.00	5,000,000.00
	RURAL ROAD ASSET MANAGEMENT	RRAM /NT	2,315,000.00	2,355,000.00	2,466,000.00
	CORRIDOR DEVELOPMENT	PT	0	3,000,000	3,000,000
	INFRASTRUCTURE DEVELOPMENT	UTDM	3,500,000	3,500,000	3,500,000
			212,258,000.00	237,246,000.00	216,796,000.00
WATER					
	TLB X 7	UTDM	5,712,000	0	0
	7 TIPPER TRUCKS	UTDM	2,250,000		
	7 VACUUM TANKERS	UTDM	5,600,000	0	0
	SEWER JET	UTDM	1,500,000	0	0
	VANS	UTDM	3,410,000	0	0
	OFFICE FURNITURE	UTDM	50,000	150,000	100,000
	OFFICE EQUIPMENT	UTDM	50,000	200,000	150,000
	PIPELINES - PORTABLE WATER - REPLACEMENT	UTDM	13,248,642	32,070,000	39,879,000
	WATER TANKERS	UTDM	8,000,000	0	0
	RENEWAL -PUMPS	UTDM	3,500,000		
			43,320,642	32,420,000	40,129,000
SOCIAL SERVICES					
	LAND AND BUILDING	UTDM	10,000,000	0	0
	FIRE FIGHTING EQUIPMENT	UTDM	300,000	50,000	50,000
	MSIG PROJECTS - OFFICE EQUIPMENTS	NT	467,000	0	0
	OFFICE FURNITURE	UTDM	200,000	200,000	150,000
	5 X BAKKIES	UTDM	800,000	0	0
	2 X SEDAN	UTDM	360,000	0	0
	DISASTER BUILDING	UTDM	5,000,000	0	0
	ENVIRONMENTAL HEALTH SERVICES EQUIPMENT	UTDM	459,000	0	0
			17,586,000	250,000	200,000
CORPORATE SERVICES					
	2 BAKKIES	UTDM	400,000	0	0
	CAR (SEDAN)	UTDM	250,000	0	0
	FURNITURE -BOARDROOM	UTDM	300,000	0	0
	OFFICE FURNITURE & EQUIPMENT	UTDM	250,000	0	0
	IT - EQUIPMENT	UTDM	300,000		
			1,500,000	0	0
FINANCE					
	CAR (SEDAN)	UTDM	250,000	0	0
	BAKKIE	UTDM	250,000	0	0
	OFFICE FURNITURE	UTDM	50,000	80,000	100,000
	OFFICE EQUIPMENT	UTDM	50,000	80,000	100,000
			600,000	160,000	200,000
MUNICIPAL MANAGER					
	OFFICE FURNITURE - LAB	UTDM	10,000	20,000	30,000
	OFFICE EQUIPMENT	UTDM	100,000	0	0
	REPLACE LAB EQUIPMENT	UTDM	200,000	0	0
	EXTENDED CAB - DIESEL (REPLACEMENT - NKR 2149)	UTDM	250,000	0	0
	3 X SINGLE CAB - DIESEL	UTDM	630,000	0	0
			1,190,000	20,000	30,000
COUNCIL					
	MAYORAL CAR - REPLACEMENT	UTDM	800,000	0	0
	OFFICE FURNITURE	UTDM	50,000	0	0
	TOOLS OF TRADE		170,000		
			1,020,000	0	0
	TOTAL CAPITAL EXPENDITURE 2014/15		277,474,642	270,096,000	257,355,000
	FUNDING				
	GRANTS - PROVINCIAL		0	12,000,000	12,786,000
	GRANTS - NATIONAL		209,225,000	221,746,000	200,510,000
	BORROWINGS		0		
	INTERNALLY GENERATED FUNDS		68,249,642	36,350,000	44,059,000
	TOTAL CAPITAL EXPENDITURE FUNDING 2014/2015		277,474,642	270,096,000	257,355,000

Table1:



Capital Grants For the 2014/15 financial years, 68% of capital expenditure is funded by grants and 22% by own revenue.

The graph above shows the split in capital funding between the grants and own revenue.

Grant Funded Projects for 2014/2015 financial year

- **MUNICIPAL INFRASTRUCTURE GRANT**
- KWANOBAMBA / EZITENDENI COMMUNITY WATER SCHEME R 31 700 000
- BHEKUZULU / EPHANGWINI WATER SCHEME R 69 000 000
- NTABAMHLOPHE WATER SCHEME R 12 785 300
- EZAKHENI / EMNAMBITHI BULK INFRASTRUCTURE UPGRADE R 2 950 000
- WARD 14 SANITATION – Barfard R 4 000 000
- MATHONDWANE WARD 17 SANITATION R 8 700 000
- OKHAHLAMBA WARD 12 SANITATION R 7 690 000
- INDAKA WARD 3 SANITATION R 10 450 000
- UMTSHEZI WARD 6 SANITATION R 10 547 000
- EZAKHENI E – SEWER R 14 500 000
- MOYENI / ZWELISHA UPGRADE R 5 880 000
- **REGIONAL BULK INFRASTRUCTURE GRANT**
- MATIWANE / INKUZI BULK PIPELINE R 25 000 000
- **MUNICIPAL WATER INFRASTRUCTURE GRANT**
- EZAKHENI E WATER SCHEME R 5 500 000
- OKHAHLAMBA AND INDAKA BOREHOLES R 6 500 000
- EZAKHEN E(642 HOUSES) R 8 000 000

TOTAL

R 223 202 300

1.2 Transfers and Grant Receipts

DC23 Uthukela - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		200,492	227,720	272,281	277,744	277,395	262,806	300,978	309,958	329,538
Local Government Equitable Share		198,196	225,680	253,183	231,456	231,456	216,867	245,822	260,893	276,283
RSC Levy Replacement					37,743	37,743	37,743	41,140	44,198	47,937
Finance Management		1,000	1,250	1,319	1,100	1,196	1,196	1,250	1,250	1,300
Municipal Systems Improvement		504	790	1,007	445	-	-	467	967	1,018
EPWP Incentive		792		454	1,000	1,000	1,000	3,299	-	-
Water Services Operating Subsidy				7,193	6,000	6,000	6,000	9,000	2,650	3,000
DWA				9,124						
Provincial Government:		226	4	6,500	-	-	-	5,850	12,750	8,700
Sport and Recreation		226	4							
shared services				683				250	250	1,200
data cleansing				3,092						
council training				200						
KZN Projects				2,525						
Small town rehabilitation								5,600	12,500	7,500
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	200,718	227,724	278,782	277,744	277,395	262,806	306,828	322,708	338,238
Capital Transfers and Grants										
National Government:		111,188	101,879	219,934	226,379	248,463	248,463	209,225	221,746	200,490
Municipal Infrastructure Grant (MIG)		101,318	69,483	187,952	174,260	174,260	174,260	177,319	184,391	193,044
Rural Roads Asset Management				3,361	1,999	1,999	1,999	2,315	2,355	2,446
Rural Households Infrastructure					-	-	-	4,124	5,000	-
Regional Bulk Infrastructure		9,870	32,396	28,621	35,000	56,735	56,735	25,000	30,000	5,000
FMG					150	54	54			
MSIG					445	890	890	467	-	-
MWG					14,525	14,525	14,525			
Provincial Government:		-	-	12,964	-	-	-	-	12,000	12,786
massification programme				12,964					9,000	9,786
corridor development									3,000	3,000
sports infrastructure					2,468	2,468	2,468			
KZN PROJECTS				7,885						
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	111,188	101,879	232,897	226,379	248,463	248,463	209,225	233,746	213,276
TOTAL RECEIPTS OF TRANSFERS & GRANTS		311,906	329,602	511,679	504,123	525,858	511,269	516,053	556,454	551,514

1.3 Expenditure on Transfers and grant Programme

DC23 Uthukela - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		200 492	227 720	272 281	277 744	277 395	262 806	300 978	309 958	329 538
Local Government Equitable Share		198 196	225 680	253 183	231 456	231 456	216 867	245 822	260 893	276 283
RSC Levy Replacement					37 743	37 743	37 743	41 140	44 198	47 937
Finance Management		1 000	1 250	1 319	1 100	1 196	1 196	1 250	1 250	1 300
Municipal Systems Improvement		504	790	1 007	445	-	-	467	967	1 018
EPWP Incentive		792		454	1 000	1 000	1 000	3 299	-	-
Water Services Operating Subsidy				7 193	6 000	6 000	6 000	9 000	2 650	3 000
0				9 124						
Provincial Government:		226	-	5 817	-	-	-	5 850	12 750	8 700
Sport and Recreation shared services		226						250	250	1 200
Small Town Rehabilitation								5 600	12 500	7 500
council training				200						
kzn projects				2 525						
data cleansing				3 092						
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants		200 718	227 720	278 098	277 744	277 395	262 806	306 828	322 708	338 238
Capital expenditure of Transfers and Grants										
National Government:		111 188	101 879	216 573	211 854	233 938	233 938	209 045	221 746	200 490
Municipal Infrastructure Grant (MIG)		101 318	69 483	187 952	174 260	174 260	174 260	177 319	184 391	193 044
Rural Roads Asset Management					1 999	1 999	1 999	2 135	2 355	2 446
Rural Households Infrastructure					-	-	-	4 124	5 000	-
Regional Bulk Infrastructure		9 870	32 396	28 621	35 000	56 735	56 735	25 000	30 000	5 000
FMG					150	54	54			
MSIG					445	890	890	467	-	-
MWIG					14 525	14 525	14 525			
Provincial Government:		-	-	20 849	2 468	2 468	2 468	-	12 000	9 786
massification programme				12 964				-	9 000	9 786
corridor development									3 000	3 000
Sports infrastructure					2 468	2 468	2 468			
KZN PROJECTS				7 885						
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		111 188	101 879	237 422	214 322	236 406	236 406	209 045	233 746	210 276
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		311 906	329 599	515 520	492 066	513 801	499 212	515 873	556 454	548 514

1.4 Repairs And Maintenance

DC23 Uthukela - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		16,643	-	-	15,592	14,715	14,715	40,575	36,120	38,478
Infrastructure - Road transport		1,193	-	-	200	1,500	1,500	1,575	1,670	1,770
Roads, Pavements & Bridges		1,193			200	1,500	1,500	1,575	1,670	1,770
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		12,450	-	-	10,392	10,715	10,715	15,000	15,900	16,854
Dams & Reservoirs		8,500			6,342	5,614	5,614	6,000	6,360	6,742
Water purification		450			50			2,000	2,120	2,247
Reticulation		3,500			4,000	5,101	5,101	7,000	7,420	7,865
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		3,000	-	-	5,000	2,500	2,500	24,000	18,550	19,854
Waste Management										
Transportation										
Gas										
Other		3,000			5,000	2,500	2,500	24,000	18,550	19,854
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		6,382	14,268	16,088	3,306	3,908	3,908	13,875	14,707	15,590
General vehicles		2,849			2,565	3,125	3,125	4,550	4,823	5,113
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment					30	45	45	5,000	5,300	5,618
Computers - hardware/equipment										
Furniture and other office equipment		80			16	53	53	50	53	56
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		111			295	285	285	399	422	448
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		3,342	14,268	16,088	400	400	400	3,876	4,109	4,355
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	23,025	14,268	16,088	18,898	18,623	18,623	54,450	50,827	54,067

1.5. Salaries and Wages

DC23 Uthukela - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3,719	5,502	4,792	2,848	3,942	3,942	3,404	3,609	3,826
Pension and UIF Contributions					814	-				
Medical Aid Contributions					407					
Motor Vehicle Allowance					1,214	1,341	1,341	1,034	1,096	1,161
Cellphone Allowance					328	328	328	181	191	203
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		3,719	5,502	4,792	5,611	5,611	5,611	4,619	4,896	5,190
% increase	4		47.9%	(12.9%)	17.1%	0.0%	(0.0%)	(17.7%)	6.0%	6.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3,382	3,105	3,282	7,268	7,268	7,268	6,663	7,061	7,484
Pension and UIF Contributions		27								
Medical Aid Contributions										
Overtime										
Performance Bonus								666	706	748
Motor Vehicle Allowance	3	933	828	336						
Cellphone Allowance	3									
Housing Allowances	3	42	36	32						
Other benefits and allowances	3	108	680	79						
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		4,492	4,649	3,729	7,268	7,268	7,268	7,329	7,767	8,232
% increase	4		3.5%	(19.8%)	94.9%	-	-	0.8%	6.0%	6.0%
Other Municipal Staff										
Basic Salaries and Wages		84,192	85,587	98,924	102,691	78,936	78,936	104,820	111,081	117,746
Pension and UIF Contributions		904	7,314	9,948	17,982	12,228	12,228	14,194	15,041	15,942
Medical Aid Contributions		2,518	2,786	3,088	4,432	3,122	3,122	5,020	5,320	5,639
Overtime					5,249	16,059	16,059	3,135	3,322	3,521
Performance Bonus				3,292	303			-	-	-
Motor Vehicle Allowance	3	2,205			4,285	5,335	5,335	9,965	10,559	11,192
Cellphone Allowance	3				62	-	-	-	-	-
Housing Allowances	3				1,197	413	413	1,490	1,579	1,674
Other benefits and allowances	3	647	2,996	938	915	7,677	7,677	13,255	14,046	14,888
Payments in lieu of leave		2,367		2,633	764	646	646	1,113	1,179	1,250
Long service awards					13,210	-	-	-	-	-
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		92,833	98,683	118,823	151,090	124,415	124,415	152,992	162,129	171,851
% increase	4		6.3%	20.4%	27.2%	(17.7%)	(0.0%)	23.0%	6.0%	6.0%
Total Parent Municipality		101,044	108,834	127,344	163,969	137,294	137,294	164,940	174,792	185,274
			7.7%	17.0%	28.8%	(16.3%)	(0.0%)	20.1%	6.0%	6.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		101,044	108,834	127,344	163,969	137,294	137,294	164,940	174,792	185,274
% increase	4		7.7%	17.0%	28.8%	(16.3%)	(0.0%)	20.1%	6.0%	6.0%
TOTAL MANAGERS AND STAFF	5,7	97,325	103,332	122,552	158,358	131,683	131,683	160,321	169,896	180,083

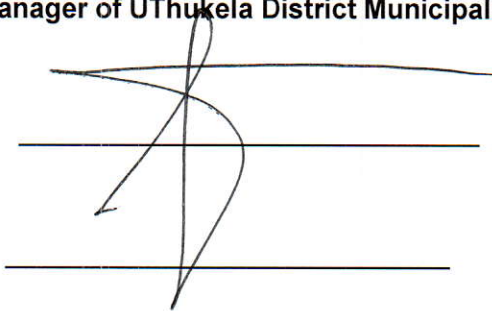
2.8 Municipal manager's quality certificate

I **SIFISO NICHOLAS KUNENE**, Municipal Manager of UThukela District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: **SIFISO NICHOLAS KUNENE**

Municipal Manager of UThukela District Municipality (DC23)

Signature

A handwritten signature in black ink, written over three horizontal lines. The signature is stylized and appears to be 'Sifiso N. Kunene'. The top line is the highest, the middle line is the baseline for the signature, and the bottom line is the lowest. The signature starts on the middle line, goes up to touch the top line, then loops down to touch the bottom line, and finally loops back up to touch the middle line.

Date