

KWA SANI MUNICIPALITY

2010/2011 Capital and Operating Budget

THIRD DRAFTS

Prepared 14 May 2010

INTRODUCTION AND INFORMATION

1. Contents

This package consists of :

2011 third draft Capital Budget	2 pages
2011 third draft Operating Budget preparation notes	4 pages
2011 third draft Operating Budget summary	1 page
2011 third draft Operating Budget summary	11 pages

2. Rates increase

The proposal is that the 2010 rate randages be increased by 6%, that the same rebates as in 2010 be applied, and that the agricultural phase-in be 75% (50% in 2010).

3. Refuse and other tariff increases

The proposal is that all the 2010 tariffs be increased by 6%.

4. Operating costs to be funded by Sisonke District Municipality

Sisonke have agreed verbally to fund the following estimated operating costs :

Fire services	Page 4 line item 295	R	852,490
Portable toilets	Page 8 line item 543		15,860
Removal fees	Page 8 line item 545		750,000
Portable toilets	Page 9 line item 644		181,500
		R	<u>1,799,850</u>

Accordingly income items have been included in the budget on pages 4, 8 and 9.

Written confirmation from Sisonke had not been received at the date of preparing this budget.

The corresponding income amounts are included in the budget as follows :

Income to fund fire services	Page 4 line item 320	852,490
Income to fund portable toilets	Page 8 line item 564	15,860
Income to fund removal fees	Page 8 line item 565	750,000
Income to fund portable toilets	Page 9 line item 670	181,500
		R <u>1,799,850</u>

5. Summary - Capital Budget

Funding sources

Grants

- Dept of Human Settlement	20,101,332
- Municipal Infrastructure Grant	8,583,488
- Sisonke District Municipality	12,900
	<u>28,697,720</u>

Capital Replacement Reserve

Total capital expenditure	R <u>29,786,420</u>
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6. Summary - Operating Budget

Income	26,462,582
Expenditure	#####
Surplus	<u>7,002</u>

KWA SANI MUNICIPALITY

2010/2011 Capital Budget

THIRD DRAFT

Prepared 14 May 2010

	<u>Grant-funded</u>	<u>R</u>
<u>Housing</u>		
Maguzwana rural upgrade	Dept of Human Settlement	<u>20,101,332</u>
<u>Works / Roads</u>		
Reconstruct township roads	MIG	1,780,000
8 Brushcutters		32,000
Make storeroom more secure		25,000
Upgrade of Himeville staff quarters		<u>56,000</u>
		<u>1,893,000</u>
<u>Community Halls</u>	MIG	<u>6,803,488</u>
<u>Solid Waste</u>		
2nd Refuse truck		500,000
Permanent toilet	Sisonke	8,000
4 Spades	Sisonke	300
4 Shovels	Sisonke	500
8 Forks	Sisonke	2,000
8 Rakes	Sisonke	1,000
4 Picks	Sisonke	500
Knapsack & chemicals	Sisonke	<u>600</u>
		<u>512,900</u>
<u>Traffic</u>		
Life Locker Alcometer - A500		6,100
Firearm for 2nd traffic officer		<u>4,600</u>
		<u>10,700</u>
<u>Council</u>		
Ford Everest		<u>400,000</u>
<u>Municipal Manager</u>		
4 Stackable letter trays and risers		<u>200</u>
<u>Human Resources</u>		
First aid box		<u>5,000</u>
<u>Licensing</u>		
Eye testing machine		<u>60,000</u>
<u>Total capital expenditure</u>		R <u>29,786,420</u>

KWA SANI MUNICIPALITY

2010/2011 Capital Budget (continued)

THIRD DRAFT
Prepared 14 May 2010

R

Funding sources

Grants

- Dept of Human Settlement
- MIG
- Sisonke

20,101,332

8,583,488

12,900

28,697,720

Capital Replacement Reserve

1,088,700

Total capital expenditure

29,786,420

KWA SANI MUNICIPALITY

2010/2011 Operating Budget Third Draft - Prepared 14 May 2010

Preparation Notes

1. Budgeted surplus

The attached Third Draft 2010/2011 operating budget reflects a surplus of R 7,002.

The First Draft budget reflected a deficit of R 1,683,626, and the Second Draft budget reflected a deficit of R 677,643.

The following pages 3 and 4 detail the amendments made to the Second Draft budget to change the budget deficit of R 677,643 to a budget surplus of R 7,002.

2. Staff costs

The total estimated staff costs have increased from R 8,963,171 to R 9,938,286

- an increase of R 975,115. (The 2010 estimated actual cost is R 7,701,054)

The latest estimate represents an increase of 29% compared with 2010 staff costs.

The increase is made up as follows :

Increase in salaries effective 1 July 2010	R	676,719
9 Months backpay payable over 9 months beginning July 2010		298,396
	R	<u>975,115</u>

No vacant posts have been budgeted for.

Estimated staff costs have had to be re-calculated following receipt of the following :

- Copy of the collective agreement signed on 21 April 2010, and schedules thereto
- Copy of the Job Evaluation Report approved by the National Moderation Commission on 6 March 2008
- Circular from Kwanaloga dated 6 May 2010 giving clarity regarding the implementation of the collective agreement signed on 21 April 2010

The circular from Kwanaloga gives two options how to calculate the salaries effective on 1 July 2010

The finally agreed option is to be decided following meetings which will commence on 21 May 2010.

We have calculated the estimated salaries effective from 1 July 2010 based on the first option.

The two options referred to above both use an increase of 8.48%, but differ on at what stage the salaries reflected in the "wage curve" schedules are brought in to the equation.

The first option is to increase present salaries by 8.48% before reference to the "wage curve" schedules, and the second option is to refer to the "wage curve" schedules and then increase by 8.48%.

We calculate the first option increase to be R 313,657 less than that of the second option.

3. Loan charges

The only loan charges which have been budgeted for are those relating to the DBSA loan taken up some years ago. (page 5 line item 362) Loan charges have not been budgeted for any finally approved 2011 capital expenditure items - because it is presumed that the final 2011 capital budget will only include items which can be paid for from existing available cash resources.

4. Operating costs to be funded by Sisonke District Municipality

Sisonke have agreed verbally to fund the following operating costs :

Fire services	Page 4 line item 295	R	852,490
Portable toilets	Page 8 line item 543		15,860
Removal fees	Page 8 line item 545		750,000
Portable toilets	Page 9 line item 644		181,500
		R	<u>1,799,850</u>

Accordingly income items have been included in the budget on pages 4, 8 and 9.

Written confirmation from Sisonke had not been received at the date of preparing this budget.

KWA SANI MUNICIPALITY

2010/2011 Operating Budget **Third Draft - Prepared 14 May 2010**

Preparation Notes (continued)

5. Estimated rates income

An up to date and balanced valuation roll had not been produced at the time of preparing this budget. The proposal is that the 2010 rate randages be increased by 6%, that the same rebates as in 2010 be applied, and that the agricultural phase-in be 75% (50% in 2010).

However because an up to date and balanced valuation roll is not available at this stage, the estimated rates income for 2011 cannot be accurately calculated at this stage.

The estimated 2011 income reflected is the latest estimated 2009/2010 income figure - increased by 6%.

The latest estimated 2009/2010 income figure is based on all rates transactions processed to 30 April 2010 - and the processing of all known 2010 interims and adjustments was done in the April 2010 accounting records.

6. Provision for bad debts

The amount of R 200,000 remains unchanged - see bottom of page 3 line item 236.

This is a relatively small amount.

Debtors at 31 March 2010 totalled R 4,056,539 against which there is a provision of R 1,672,353 for debts which may not be recovered.

It is hoped that this provision, together with the R 200,000 budgeted for in 2011, will be sufficient to cover all bad debts which will materialise in 2010 and 2011.

7. Budgeted numbers for 2011/2012 and 2012/2013

National Treasury also requires the 2011/2012 and 2012/2013 estimates at this stage.

The estimated figures have been calculated as follows :

Equitable Share grant

The income amounts have been provided by National Treasury for these years

Rates and Refuse income

The previous year budget amounts have been increased by 6%

Staff costs

The previous year budget amounts have been increased by 8%

Depreciation

The reflected amounts are based on asset-by-asset calculations.

Electricity items

The previous year budget amounts have been increased by 25%

Interest cost

The amounts are according to the amortisation tables provided by DBSA.

Other items

The previous year budget amounts have been increased by 6%

To balance these budgets the provisions to the Asset Financing Fund - page 1 line item 93 - have been increased accordingly.

KWA SANI MUNICIPALITY

2010/2011 Operating Budget Third Draft - Prepared 14 May 2010

Amendments to the Second Draft Budget

R

Deficit per second draft budget (677,643)

1. Staff costs

The 2010 estimated actual costs are R 7,701,054 and the Second Draft budgeted costs were R8,963,171 - an increase of 16%.

These have now increased from R 8,963,171 to R 9,938,286 - a further increase of R 975,115. The latest estimate represents an increase of 29% compared with 2010 costs. (975,115)

2. Audit fees

Page 1 - line 91

Because of the increased 2009 audit costs the 2011 estimate has been increased from R 396,000 to R 476,280 and now to R 570,000.

(93,720)

3. Income from Sisonke District Municipality to fund operating costs

Income to fund fire services	Page 4 line item 320	852,490
Income to fund portable toilets	Page 8 line item 564	15,860
Income to fund removal fees	Page 8 line item 565	750,000
Income to fund portable toilets	Page 9 line item 670	181,500

4 Photocopier

Page 1 - line 60

Estimated cost of the recently installed copier - increase of R 37,000

(37,000)

5. Licensing

Because of the problems being experienced it is now estimated that the Licensing will be operational only from 1 November 2010.

Accordingly both estimated income and estimated expenditure have been reduced by one third.

Income	Page 4 line item 318	(100,000)
Expenditure	Page 4 line item 299	28,000

6. Shared service - Planner

Page 11 - line 791

Cost of a shared Planner

(64,000)

7. Rates income

The estimated income has been increased from R 8,176,592 to R 8,353,260 - an increase of 176,668

8. Councillor allowances

Using the April 2010 allowances, and increasing these by 5%, the total estimated cost has increased from R 1,204,405 to R 1,223,354 - Page 3 line item 195.

(18,948)

9. Quarterly newsletter

The estimated cost is R 100,000. See page 3 line item 221.

(100,000)

Carried forward

(61,908)

KWA SANI MUNICIPALITY

2010/2011 Operating Budget
Third Draft - Prepared 14 May 2010

Amendments to the Second Draft Budget	R
Brought forward	(61,908)
<u>10. Staff training</u> Page 1 - line 62 This has been reduced from R 100,000 to R nil - because the R 200,000 budgeted in Capacity Building includes staff training costs.	100,000
<u>11. Advertising</u> Page 1 - line 73 The estimated cost has been increased from R 59,130 to R 100,000	(40,870)
<u>12. VIP Visits</u> Page 3 - line 223 All catering costs have been included in this estimate, and it has been increased by R 30,000	(30,000)
<u>13. Vehicle tracking</u> Page 3 - line 226 An estimated cost of R 40,000 has been included	(40,000)
<u>14. Public participation</u> Page 3 - line 227 The estimated cost has been increased from R 69,780 to R 100,000	(30,220)
<u>15. Contribution to prior year deficits.</u> This has been decreased from R 450,000 to R 340,000. See page 1 line item 92.	110,000
Estimated surplus	<u><u>7,002</u></u>

KWA SANI MUNICIPALITY

2010/2011 Operating Budget Summary
Third Draft (Prepared 14 May 2010)

Dept.	Expenditure								Income									(Surplus) Deficit	
	Emp. Related Costs	Cllrs. Rem	Depreciation	R & M	Interest	General	Provisions	Sub-total	Charge Outs	Grants	Other	Rates	Penalty	Rentals	Interest	Fines	Tariff		Sub-total
	Salaries	Social																	
Finance & Admin	3,156,386	363,711		146,719	28,250	4,094,313	1,085,510	8,874,888	(512,090)	(12,136,270)	(68,801)	(8,358,020)	(447,000)	(207,730)	(400,000)			(22,129,911)	(13,255,023)
Council & Exec	1,167,387	34,544	1,223,354	444,918	74,690	2,006,680	234,390	5,185,963										-	5,185,963
Public Safety	328,294	14,661		38,113	38,000	1,731,911	3,990	2,154,970			(1,052,490)				(25,000)			(1,077,490)	1,077,480
Road Transport	302,743	61,954		7,098	515,000	116,292	214,127	1,220,914			(160,350)							(160,350)	1,060,564
Comm. Services	403,442	22,145		18,752	55,000		133,189	636,018			(3,260)							(3,260)	632,758
Street Lights							96,630	96,630										-	96,630
Waste Mngmnt	430,585	68,092		178,024	127,520	1,131,115	6,120	1,941,456			(789,061)		(72,540)			(1,704,500)	(2,566,100)	(624,644)	
Other (Works)	2,279,654	312,118		869,310	284,000	734,709	38,870	4,518,662	(25,650)		(259,450)							(285,100)	4,233,562
Tourism	228,430	32,559			720		192,300	454,899										-	454,899
Planning & Dev.	672,071	59,508				620,009	19,590	1,371,178		(88,170)	(152,200)							(240,370)	1,130,808
	8,968,992	969,294	1,223,354	1,702,934	1,123,179	116,292	10,954,983	1,396,551	(537,740)	(12,224,440)	(2,485,611)	(8,358,020)	(519,540)	(207,730)	(400,000)	(25,000)	(1,704,500)	(26,462,581)	(7,002)

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget				
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
7												
8	Main Vote	:	100 FINANCE & ADMINISTRATION									
9	Sub-section	:	30 EMP RELATED COSTS									
10												
11	1 100 3000		SALARY	1,902,153	2,256,159	2,810,533	3,035,376	3,278,206				
12			BACKPAY	0	0	63,124						
13	1 100 3002		ANNUAL BONUS	158,513	154,057	234,211	252,948	273,184				
14	1 100 3007		OVERTIME	50,823	14,979	38,353	41,421	44,735				
15	1 100 3008		HOUSING ALLOWANCE	16,488	7,340	10,165	10,978	11,856				
16	1 100 3009		ACTING ALLOWANCE	0	0	0	0	0				
17												
18	Sub-section	Total:		2,127,977	2,432,535	3,156,386	3,340,723	3,607,981				
19												
20	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
21												
22	1 100 3100		MEDICAL AID CONTRIBUTIONS	79,044	104,594	143,063	154,508	166,869				
25	1 100 3101		PENSION FUND CONTRIBUTIONS	203,418	177,970	167,369	180,758	195,219				
29	1 100 3102		BARGAINING COUNCIL	580	583	1,095	1,183	1,278				
30	1 100 3103		UIF	15,564	18,171	26,092	28,180	30,434				
31	1 100 3105		SKILLS DEVELOPMENT LEVY	21,280	24,324	26,092	28,180	30,434				
32												
33	Sub-section	Total:		319,886	325,642	363,711	392,808	424,233				
34												
35	Sub-section	:	37 DEPRECIATION									
36												
37	1 100 3700		DEPRECIATION	187,160	148,745	146,719	92,229	74,276				
38												
39	Sub-section	Total:		187,160	148,745	146,719	92,229	74,276				
40												
41	Sub-section	:	38 REPAIRS & MAINTENANCE									
42												
43	1 100 3800		OFFICE BUILDING	7,000	14,493	15,370	16,292	17,269				
44	1 100 3801		OFFICE FURNITURE & FITTINGS	1,400	7,150	7,580	8,035	8,517				
45	1 100 3815		OFFICE MACHINES	5,000	5,000	5,300	5,618	5,955				
46												
47	Sub-section	Total:		13,400	26,643	28,250	29,945	31,741				
48												
49	Sub-section	:	44 GENERAL EXPENSES									
50												
52	1 100 4407		SECURITY	112,000	42,415	44,960	47,657	50,517				
55	1 100 4409		SUBSISTENCE & TRAVEL	200,000	169,826	180,020	190,821	202,270				
56	1 100 4410		SUNDRY	4,082	19,573	20,750	21,995	23,315				
57	1 100 4422		CONFERENCES	0	0	0	0	0				
58	1 100 4423		ELECTRICITY	67,440	79,798	102,940	118,380	147,980				
59	1 100 4425		FAX	12,000	5,359	5,680	6,020	6,382				
60	1 100 4426		PHOTOCOPIER	85,000	130,741	175,590	186,126	197,293				
61	1 100 4427		PRINTING	180,000	224,859	238,350	252,651	267,810				
62	1 100 4428		STAFF TRAINING	20,000	4,981	0	0	0				
63	1 100 4429		TELEPHONE	250,000	245,904	260,660	276,300	292,878				
67	1 100 4430		WATER	2,000	0	0	0	0				
68	1 100 4435		CONSUMABLES	15,000	38,282	40,580	43,015	45,596				
71	1 100 4436		POSTAGE	45,000	31,580	33,480	35,489	37,618				
72	1 100 4446		BANK CHARGES	45,000	33,257	35,250	37,365	39,607				
73	1 100 4447		ADVERTISING	20,000	55,785	100,000	106,000	112,360				
74	1 100 4457		COMPUTER COSTS	20,000	97,618	103,480	109,689	116,270				
75	1 100 4461		FREE BASIC SERVICES	106,640	124,785	132,270	140,206	148,619				
76	1 100 4462		SALGA KZN	30,000	0	0	0	0				
77	1 100 4464		MPRA	175,000	462,907	600,000	100,000	0				
78	1 100 4465		MAP	0	565,511	200,000	100,000	0				
80	1 100 4476		MFMA Expense	2,380,000	1,037,001	807,838	750,000	690,000				
81	1 100 4474		CAPACITY BUILDING	160,000	91,974	200,000	60,000	0				
82	1 100 4478		PROJECT CONSOLIDATE	0	0	0	0	0				
83	1 100 4480		MSIG EXPENSE	735,000	340,890	750,000	790,000	800,000				
84	1 100 4483		STATIONERY	70,000	40,065	42,470	45,018	47,719				
85			HIV and AIDS AWARENESS	0	0	20,000	21,200	22,472				
86												
87	Sub-section	Total:		4,734,162	3,843,111	4,094,313	3,437,927	3,248,699				
88												
89	Sub-section	:	45 PROVISIONS									
90												
91	1 100 4551		AUDIT FEES	350,000	350,000	570,000	604,203	640,455				
92	1 100 4553		DEFICIT	450,000	450,000	340,000	450,000	450,000				
93	1 100 4552		ASSET FINANCING FUND	165,650	115,650	120,000	700,000	1,050,000				
94	1 100 4550		LEAVE PROVISION	51,395	51,395	55,510	59,950	64,746				
95												
96	Sub-section	Total:		1,017,045	967,045	1,085,510	1,814,153	2,205,202				
97												
98	Total Expenditure			8,399,630	7,743,721	8,874,888	9,107,785	9,592,131				

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget				
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
99												
100	Sub-section	:	10 REVENUE									
101												
102	1 100 1007		COMMUNITY & SOCIAL SERVICES	(15,745)	(15,745)	(16,690)	(17,691)	(18,753)				
103	1 100 1008		OTHER	(192,848)	(192,848)	(204,419)	(216,684)	(229,685)				
104	1 100 1009		PLANNING & DEVELOPMENT	(40,735)	(40,735)	(43,179)	(45,770)	(48,516)				
105	1 100 1010		PUBLIC SAFETY	(97,255)	(97,255)	(103,090)	(109,276)	(115,832)				
106	1 100 1011		ROAD TRANSPORT	(40,111)	(40,111)	(42,518)	(45,069)	(47,773)				
107	1 100 1013		WASTE MANAGEMENT	(96,410)	(96,410)	(102,195)	(108,326)	(114,826)				
108												
109	Sub-section	Total:		(483,104)	(483,104)	(512,090)	(542,816)	(575,385)				
110												
111	Sub-section	:	16 GRANTS RECEIVED									
112												
113	1 100 1610		GOVERNMENT EQUITABLE SHARE	(6,891,812)	(7,103,812)	(8,754,000)	(9,865,902)	(10,832,086)				
114	1 100 1611		MAP	0	(565,511)	(200,000)	(100,000)	0				
115	1 100 1612		MPRA	(175,000)	(462,907)	(600,000)	(100,000)	0				
116	1 100 1613		MUN FIN MANAGEMENT GRANT	(2,500,000)	(1,592,476)	(1,500,000)	(1,500,000)	(1,500,000)				
117	1 100 1616		MSIG GRANT	(735,000)	(340,890)	(750,000)	(790,000)	(800,000)				
118	1 100 1621		PROJECT CONSOLIDATE	0	0	0	0	0				
119	1 100 1618		PROPERTY RATES	0	0	0	0	0				
120	1 100 1614		CAPACITY BUILDING	(160,000)	(91,974)	(200,000)	(60,000)	0				
121	1 100 1628		FREE SERVICES GRANT	0	(124,785)	(132,270)	(140,206)	(148,619)				
122												
123	Sub-section	Total:		(10,461,812)	(10,282,355)	(12,136,270)	(12,556,108)	(13,280,705)				
124												
125	Sub-section	:	17 OTHER REVENUE									
126												
127	1 100 1701		DISCOUNT RECEIVED	(743)	(1,316)	(1,400)	(1,484)	(1,573)				
128	1 100 1703		SUNDRY INCOME	(29,736)	(23,841)	(25,270)	(26,787)	(28,394)				
129	1 100 1704		SKILLS LEVY INCOME	(21,240)	(20,804)	(22,050)	(23,373)	(24,776)				
130	1 100 1705		VALUATION ROLLS	(178)	(399)	(430)	(456)	(483)				
131	1 100 1706		LEGAL FEES INCOME	(4,556)	(18,538)	(19,650)	(20,829)	(22,079)				
132												
133	Sub-section	Total:		(56,453)	(64,898)	(68,801)	(72,929)	(77,305)				
134												
135	Sub-section	:	20 PROPERTY RATES									
136												
137	1 100 2000		GENERAL RATES	(13,430,378)	(13,297,679)	(15,346,400)	(16,267,184)	(17,243,215)				
138	1 100 2001		GENERAL RATES REBATE	6,054,746	6,054,743	6,993,140	7,412,728	7,857,492				
139	1 100 2002		RATES CERTIFICATES	(4,100)	(4,485)	(4,760)	(5,046)	(5,348)				
140												
141	Sub-section	Total:		(7,379,732)	(7,247,421)	(8,358,020)	(8,859,501)	(9,391,071)				
142												
143	Sub-section	:	35 PENALTY									
144												
145	1 100 3500		PENALTY	(251,000)	(379,959)	(300,000)	(318,000)	(337,080)				
146	1 100 3501		COLLECTION CHARGES	(122,909)	(186,741)	(147,000)	(155,820)	(165,169)				
147												
148	Sub-section	Total:		(373,909)	(566,700)	(447,000)	(473,820)	(502,249)				
149												
150	Sub-section	:	70 RENTALS									
151												
152	1 100 7000		RENTALS	(282,718)	(188,846)	(207,730)	(228,500)	(251,350)				
153												
154	Sub-section	Total:		(282,718)	(188,846)	(207,730)	(228,500)	(251,350)				
155												
156	Sub-section	:	80 INTEREST RECEIVED									
157												
158	1 100 8000		INTEREST ON INVESTMENTS	(824,037)	(445,614)	(400,000)	(400,000)	(400,000)				
159												
160	Sub-section	Total:		(824,037)	(445,614)	(400,000)	(400,000)	(400,000)				
161												
162	Total Income			(19,861,765)	(19,278,938)	(22,129,911)	(23,133,674)	(24,478,065)				
163												
164	Net Income			(11,462,135)	(11,535,217)	(13,255,023)	(14,025,889)	(14,885,933)				
165												

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget	Budget	Budget	Budget	Budget
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
166	Main Vote	:	110 EXECUTIVE & COUNCIL									
167	Sub-section	:	30 EMP RELATED COSTS									
168												
169	1 110 3000		SALARY	973,414	940,449	1,093,140	1,180,591	1,275,038				
171			BACKPAY	0	0	38,620						
172	1 110 3002		ANNUAL BONUS	29,080	20,931	33,627	36,317	39,223				
174	1 110 3005		PERFORMANCE BONUS	0	0	0	0	0				
175	1 110 3007		OVERTIME	5,227	1,003	2,000	2,160	2,333				
176												
177	Sub-section	Total:		1,007,721	962,383	1,167,387	1,219,068	1,316,594				
178												
179	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
180												
181	1 110 3100		MEDICAL AID CONTRIBUTIONS	6,781	6,459	15,007	16,207	17,504				
182	1 110 3101		PENSION FUND CONTRIBUTIONS	0	0	9,667	10,441	11,276				
183	1 110 3102		BARGAINING COUNCIL	166	96	315	340	367				
184	1 110 3103		UIF	3,760	4,703	4,778	5,160	5,573				
185	1 110 3105		SKILLS DEVELOPMENT LEVY	3,833	3,399	4,778	5,160	5,573				
186												
187	Sub-section	Total:		14,540	14,657	34,544	37,308	40,292				
188												
189	Sub-section	:	34 REMUNERATION OF COUNCILLORS									
190												
191	1 110 3400		COUNCILLOR ALLOWANCES	874,399	787,743	846,083	896,848	950,659				
192	1 110 3403		CELLPHONE ALLOWANCES	55,345	49,860	60,205	63,817	67,646				
193	1 110 3404		TRANSPORT ALLOWANCES	291,465	262,581	317,066	336,090	356,255				
194												
195	Sub-section	Total:		1,221,209	1,100,184	1,223,354	1,296,755	1,374,560				
196												
197	Sub-section	:	37 DEPRECIATION									
198	1 110 3700		DEPRECIATION	34,813	242,254	444,918	555,194	546,605				
199												
200	Sub-section	Total:		34,813	242,254	444,918	555,194	546,605				
201												
202	Sub-section	:	38 REPAIRS & MAINTENANCE									
203	1 110 3807		VEHICLES	13,000	70,464	74,690	79,171	83,922				
204												
205	Sub-section	Total:		13,000	70,464	74,690	79,171	83,922				
206												
207	Sub-section	:	44 GENERAL EXPENSES									
208												
209	1 110 4400		AUDIT COMMITTEE	120,000	60,000	63,600	67,416	71,461				
210	1 110 4402		DEEDS RETURNS	2,500	3,241	3,440	3,647	3,866				
211	1 110 4403		FUEL & OIL	50,000	50,004	53,010	56,191	59,562				
212	1 110 4405		INSURANCES	250,000	250,000	265,000	280,900	297,754				
213	1 110 4406		LEGAL FEES	120,000	126,218	133,790	141,817	150,327				
215	1 110 4407		SECURITY	50,000	84,178	89,230	94,583	100,258				
216	1 110 4408		SUBSCRIPTIONS	3,000	20,621	21,860	23,172	24,562				
217	1 110 4409		SUBSISTENCE & TRAVEL	80,000	133,163	141,150	149,619	158,596				
218	1 110 4410		SUNDRY	3,000	8,877	9,410	9,974	10,573				
219	1 110 4411		SPECIAL & YOUTH PROGRAMS(attachec	100,000	152,289	347,500	368,350	390,451				
220	1 110 4412		TELEVISION SERVICE	3,500	0	0	0	0				
221			NEWSLETTER	0	0	100,000	106,000	112,360				
222	1 110 4415		WORKMANS COMPENSATION	38,000	38,000	40,280	42,697	45,259				
223			VIP VISITS	0	0	65,870	69,822	74,012				
224	1 110 4417		CATERING COSTS	40,000	33,838	0	0	0				
225	1 110 4432		LOGGING / LANDSCAPING	5,000	2,400	2,540	2,692	2,854				
226	1 110 4477		VEHICLE TRACKING	0	0	40,000	42,400	44,944				
227	1 110 4482		PUBLIC PARTICIPATION	100,000	65,829	100,000	106,000	112,360				
228	1 110 4492		YOUTH DESK	50,000	14,569	0	0	0				
229	1 110 4493		LOCAL ECONOMIC DEVELOPMENT	50,000	37,390	480,000	508,800	539,328				
230	1 110 4497		HAND CRAFT PROJECT	0	2,500	0	0	0				
231			PAUPER BURIALS	0	0	50,000	53,000	56,180				
232	Sub-section	Total:		1,065,000	1,083,117	2,006,680	2,127,081	2,254,706				
233												
234	Sub-section	:	45 PROVISIONS									
235	1 110 4550		LEAVE PROVISION	31,842	31,842	34,390	37,142	40,113				
236	1 110 3600		BAD DEBTS	536,470	0	200,000	300,000	350,000				
237												
238	Sub-section	Total:		568,312	31,842	234,390	337,142	390,113				
239												
240	Total Expenditure			3,924,596	3,504,901	5,185,963	5,651,719	6,006,792				
241												
242	Net Expenditure			3,924,596	3,504,901	5,185,963	5,651,719	6,006,792				

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget				
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
243	Main Vote	:	200 PUBLIC SAFETY									
244	Sub-section	:	30 EMP RELATED COSTS									
245	1 200 3000		SALARY	132,372	118,478	196,308	212,013	228,974				
246			BACKPAY	0	0	36,673						
247	1 200 3002		ANNUAL BONUS	11,031	7,145	16,359	17,668	19,081				
248	1 200 3007		OVERTIME	78,955	56,541	78,955	85,271	92,093				
249												
250	Sub-section	Total:		222,358	182,164	328,294	314,951	340,147				
251												
252	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
253	1 200 3100		MEDICAL AID CONTRIBUTIONS	7,016	6,899	7,938	8,573	9,259				
254	1 200 3101		PENSION FUND CONTRIBUTIONS	0	0	0	0	0				
255	1 200 3102		BARGAINING COUNCIL	83	43	158	170	184				
256	1 200 3103		UIF	2,224	1,555	3,283	3,546	3,829				
257	1 200 3105		SKILLS DEVELOPMENT LEVY	2,246	1,899	3,283	3,546	3,829				
258												
259	Sub-section	Total:		11,569	10,396	14,661	15,834	17,101				
260												
261	Sub-section	:	37 DEPRECIATION									
262	1 200 3700		DEPRECIATION	46,512	40,423	38,113	8,177	2,238				
263												
264	Sub-section	Total:		46,512	40,423	38,113	8,177	2,238				
265												
266	Sub-section	:	38 REPAIRS & MAINTENANCE									
267	1 200 3802		BUILDINGS & STRUCTURES	10,000	5,000	10,000	10,600	11,236				
268	1 200 3804		EQUIPMENT	7,000	15,176	10,000	10,600	11,236				
269	1 200 3807		VEHICLES	15,000	39,971	18,000	19,080	20,225				
270												
271	Sub-section	Total:		32,000	60,147	38,000	40,280	42,697				
272												
273												
274	Sub-section	:	39 INTEREST									
275	1 200 3900		INTEREST PAID	6,000	6,000	0	0	0				
276												
277	Sub-section	Total:		6,000	6,000	0	0	0				
278												
279	Sub-section	:	44 GENERAL EXPENSES									
280												
281	1 200 4401		DISASTER MANAGEMENT	414,469	404,962	429,260	455,015	482,316				
282	1 200 4403		FUEL & OIL	100,000	120,096	127,300	134,938	143,034				
283	1 200 4408		SUBSCRIPTIONS	10,000	10,799	11,450	12,137	12,865				
284	1 200 4409		SUBSISTENCE & TRAVEL	25,000	94,364	100,030	106,032	112,394				
285	1 200 4410		SUNDRY	4,000	6,759	7,170	7,600	8,056				
286	1 200 4416		VEHICLE LEASE	96,636	12,469	0	0	0				
287	1 200 4421		ADMINISTRATION	97,255	97,255	103,090	109,276	115,832				
288	1 200 4427		PRINTING	2,000	1,914	2,030	2,152	2,281				
289	1 200 4428		STAFF TRAINING	12,000	11,800	0	0	0				
290	1 200 4433		PROTECTIVE CLOTHING	20,000	10,079	0	0	0				
291	1 200 4435		CONSUMABLES	4,500	10,020	10,620	11,257	11,933				
292	1 200 4438		EQUIPMENT HIRE	5,000	5,000	5,300	5,618	5,955				
293	1 200 4443		FIRE SERVICES	804,466	804,233	852,490	903,639	957,858				
294	1 200 4444		RADIO EXPENSES	3,000	2,922	3,100	3,286	3,484				
295	1 200 4445		UNIFORMS	10,000	14,041	15,500	16,430	17,416				
296	1 200 4483		STATIONERY	7,000	7,173	7,600	8,056	8,540				
297	1 200 4439		RE EST OF LEARNERS LICENCE AGENC	100,000	0	56,000	59,360	62,922				
298	1 200 4489		VEHICLE LICENSES	900	917	970	1,028	1,090				
299												
300												
301												
302	Sub-section	Total:		1,716,226	1,614,803	1,731,911	1,835,826	1,945,975				
303												
304	Sub-section	:	45 PROVISIONS									
305	1 200 4550		LEAVE PROVISION	3,693	3,693	3,990	4,310	4,654				
306												
307	Sub-section	Total:		3,693	3,693	3,990	4,310	4,654				
308												
309												
310	Total Expenditure			2,038,358	1,917,626	2,154,970	2,219,378	2,352,812				
311												
312	Sub-section	:	13 FINES									
313	1 200 1300		FINES	(200,630)	(34,700)	(25,000)	(26,500)	(28,090)				
314												
315	Sub-section	Total:		(200,630)	(34,700)	(25,000)	(26,500)	(28,090)				
316												
317	Sub-section	:	17 OTHER REVENUE									
318	1 200 1702		LEARNERS LICENCES	(300,000)	0	(200,000)	(212,000)	(224,720)				
319	1 200 1704		SKILLS LEVY INCOME	(12,600)	0	0	0	0				
320			FIRE SERVICES REFUND	0	0	(852,490)	(903,639)	(957,858)				
321												
322	Sub-section	Total:		(312,600)	0	(1,052,490)	(1,115,639)	(1,182,578)				
323												
324	Total Income			(513,230)	(34,700)	(1,077,490)	(1,142,139)	(1,210,668)				
325												
326	Net Expenditure			1,525,128	1,882,926	1,077,480	1,077,239	1,142,145				

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget				
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
327	Main Vote	:	210 ROAD TRANSPORT									
328	Sub-section	:	30 EMP RELATED COSTS									
329												
330	1 210 3000		SALARY	238,615	179,242	224,868	242,857	262,286				
331			BACKPAY	0	0	18,173						
332	1 210 3002		ANNUAL BONUS	19,885	14,984	18,739	20,238	21,857				
333	1 210 3007		OVERTIME	31,037	37,929	40,963	44,240	47,779				
334												
335	Sub-section	Total:		289,537	232,155	302,743	307,336	331,922				
336												
337	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
338												
339	1 210 3100		MEDICAL AID CONTRIBUTIONS	28,380	16,564	22,443	24,239	26,178				
340	1 210 3101		PENSION FUND CONTRIBUTIONS	51,020	18,239	33,175	35,829	38,695				
341	1 210 3102		BARGAINING COUNCIL	166	138	281	304	328				
342	1 210 3103		UIF	2,895	2,355	3,027	3,270	3,531				
343	1 210 3105		SKILLS DEVELOPMENT LEVY	2,895	2,361	3,027	3,270	3,531				
344												
345	Sub-section	Total:		85,356	39,657	61,954	66,911	72,264				
346												
347	Sub-section	:	37 DEPRECIATION									
348												
349	1 210 3700		DEPRECIATION	2,117	1,974	7,098	7,574	7,515				
350												
351	Sub-section	Total:		2,117	1,974	7,098	7,574	7,515				
352												
353	Sub-section	:	38 REPAIRS & MAINTENANCE									
354												
355	1 210 3811		ROADS	383,000	331,100	500,000	530,000	561,800				
356	1 210 3813		TAXI RANK	10,000	9,414	15,000	15,900	16,854				
357												
358	Sub-section	Total:		393,000	340,514	515,000	545,900	578,654				
359												
360	Sub-section	:	39 INTEREST									
361												
362	1 210 3900		INTEREST PAID	131,792	131,791	116,292	100,331	82,977				
363												
364	Sub-section	Total:		131,792	131,791	116,292	100,331	82,977				
365												
366	Sub-section	:	44 GENERAL EXPENSES									
367												
368	1 210 4407		SECURITY	0	47,759	50,630	53,667	56,887				
369	1 210 4409		SUBSISTENCE & TRAVEL	5,000	0	0	0	0				
370	1 210 4410		SUNDRY	1,000	979	1,040	1,102	1,168				
371	1 210 4421		ADMINISTRATION	40,111	40,111	42,518	45,069	47,773				
372	1 210 4423		ELECTRICITY	6,796	11,190	14,440	18,050	22,563				
373	1 210 4425		FAX	7,000	7,095	7,520	7,971	8,449				
374	1 210 4426		PHOTOCOPIER	11,000	14,806	15,700	16,642	17,641				
375	1 210 4427		PRINTING	1,000	1,384	1,470	1,558	1,652				
376	1 210 4428		STAFF TRAINING	5,000	5,000	5,300	5,618	5,955				
377	1 210 4429		TELEPHONE	10,000	15,955	16,910	17,925	19,000				
378	1 210 4430		WATER	20,000	23,793	25,220	26,733	28,337				
379	1 210 4435		CONSUMABLES	1,300	1,492	1,580	1,674	1,775				
381	1 210 4452		CARD PRODUCTION FACILITY	0	0	0	0	0				
382	1 210 4456		STORMWATER DRAINAGE	30,000	30,000	31,800	33,708	35,730				
383												
384	Sub-section	Total:		138,207	199,564	214,127	229,718	246,930				
385												
386	Sub-section	:	45 PROVISIONS									
387	1 210 4550		LEAVE PROVISION	3,429	3,429	3,700	3,996	4,316				
388												
389	Sub-section	Total:		3,429	3,429	3,700	3,996	4,316				
390												
391	Total Expenditure			1,043,438	949,084	1,220,914	1,261,766	1,324,579				
392												
393	Sub-section	:	17 OTHER REVENUE									
394												
395	1 210 1704		SKILLS LEVY INCOME	(5,250)	0	0	0	0				
396	1 210 1714		LICENCE CONVERSION	(64,516)	0	0	0	0				
397	1 210 1715		MV LICENCES	(164,205)	(149,788)	(158,780)	(168,307)	(178,406)				
398	1 210 1724		TAXI PERMITS	(2,600)	(1,482)	(1,570)	(1,664)	(1,764)				
399	1 210 1732		ROAD ENDOWMENT	(2,100)	0	0	0	0				
400												
401	Sub-section	Total:		(238,671)	(151,270)	(160,350)	(169,971)	(180,169)				
402												
403	Total Income			(238,671)	(151,270)	(160,350)	(169,971)	(180,169)				
404												
405	Net Expenditure			804,767	797,814	1,060,564	1,091,794	1,144,409				
406												

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget				
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
407	Main Vote	:	300 COMMUNITY & SOCIAL SERVICES									
408	Sub-section	:	30 EMP RELATED COSTS									
409												
410	1 300 3000		SALARY	132,639	67,594	328,452	354,728	383,106				
412			BACKPAY	0	0	47,619						
413	1 300 3002		ANNUAL BONUS	11,053	5,508	27,371	29,561	31,926				
414	1 300 3006		CASUAL LABOUR	0	24,777	0	0	0				
415	1 300 3007		OVERTIME	36,188	0	0	0	0				
416												
417	Sub-section	Total:		179,880	97,879	403,442	384,289	415,032				
418												
419	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
420												
421	1 300 3101		PENSION FUND CONTRIBUTIONS	12,485	0	13,919	15,033	16,235				
422	1 300 3102		BARGAINING COUNCIL	124	53	158	170	184				
423	1 300 3103		UIF	1,799	793	4,034	4,357	4,706				
425	1 300 3105		SKILLS DEVELOPMENT LEVY	1,799	793	4,034	4,357	4,706				
426												
427	Sub-section	Total:		16,207	1,639	22,145	23,917	25,831				
428												
429	Sub-section	:	37 DEPRECIATION									
430												
431	1 300 3700		DEPRECIATION	21,269	19,328	18,752	18,752	18,619				
432												
433	Sub-section	Total:		21,269	19,328	18,752	18,752	18,619				
434												
435	Sub-section	:	38 REPAIRS & MAINTENANCE									
436												
437	1 300 3800		OFFICE BUILDING	50,000	20,000	50,000	53,000	56,180				
438	1 300 3801		OFFICE FURNITURE & FITTINGS	5,000	3,000	5,000	5,300	5,618				
439												
440	Sub-section	Total:		55,000	23,000	55,000	58,300	61,798				
441												
442	Sub-section	:	44 GENERAL EXPENSES									
443												
444	1 300 4407		SECURITY	7,000	4,634	4,910	5,205	5,517				
445	1 300 4409		SUBSISTENCE & TRAVEL	15,000	8,459	10,000	10,600	11,236				
446	1 300 4410		SUNDRY	1,400	9,485	10,050	10,653	11,292				
447	1 300 4421		ADMINISTRATION	15,745	15,745	16,690	17,691	18,753				
448	1 300 4422		CONFERENCES	0	0	0	0	0				
449	1 300 4423		ELECTRICITY	18,000	41,823	53,960	67,450	84,312				
450	1 300 4425		FAX	2,000	1,573	1,670	1,771	1,877				
451	1 300 4426		PHOTOCOPIER	17,000	19,809	21,000	22,260	23,595				
452	1 300 4427		PRINTING	500	439	470	499	528				
453	1 300 4428		STAFF TRAINING	2,500	2,500	2,650	2,809	2,978				
454	1 300 4429		TELEPHONE	3,000	2,394	2,540	2,692	2,854				
455	1 300 4430		WATER	2,000	3,727	3,950	4,187	4,438				
456	1 300 4435		CONSUMABLES	1,500	1,000	1,060	1,124	1,191				
457	1 300 4483		STATIONERY	1,500	1,000	1,060	1,124	1,191				
458	1 300 4484		LIBRARY BOOKS & PUBLICATIONS	6,000	3,000	3,180	3,371	3,573				
459												
460	Sub-section	Total:		93,145	115,588	133,189	151,433	173,335				
461												
462	Sub-section	:	45 PROVISIONS									
463												
464	1 300 4550		LEAVE PROVISION	3,233	3,234	3,490	3,769	4,070				
465												
466	Sub-section	Total:		3,233	3,234	3,490	3,769	4,070				
467												
468	Total Expenditure			368,734	260,668	636,018	640,459	698,684				
469												
470	I Income											
471	Sub-section	:	17 OTHER REVENUE									
472												
473	1 300 1704		SKILLS LEVY INCOME	(2,625)	0	0	0	0				
474	1 300 1718		HALL HIRE	(2,124)	(1,912)	(2,030)	(2,152)	(2,281)				
475	1 300 1719		BURIAL FEES	(1,805)	(1,157)	(1,230)	(1,304)	(1,382)				
476	1 300 1720		CEMETARY FEES	(956)	0	0	0	0				
477												
478	Sub-section	Total:		(7,510)	(3,069)	(3,260)	(3,456)	(3,663)				
479												
480	Total Income			(7,510)	(3,069)	(3,260)	(3,456)	(3,663)				
481												
482	Net Expenditure			361,224	257,599	632,758	637,004	695,021				
483												

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget	Budget	Budget	Budget	Budget
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13	2012/13	2012/13	2012/13	2012/13
5												
6												
484	Main Vote	:	310 ELECTRICITY									
485	Sub-section	:	44 GENERAL EXPENSES									
486												
487	1 310 4468		STREET LIGHTS-UND & HMV	90,987	74,904	96,630	120,788	150,985				
488												
489	Sub-section Total:			90,987	74,904	96,630	120,788	150,985				
490												
491	Total Expenditure			90,987	74,904	96,630	120,788	150,985				
492												
493	Net Expenditure			90,987	74,904	96,630	120,788	150,985				
494												

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget				
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
495	Main Vote	:	400 WASTE MANAGEMENT									
496	Sub-section	:	30 EMP RELATED COSTS									
497	1 400 3000		SALARY	331,514	369,034	375,888	405,959	438,436				
498			BACKPAY	0	0	3,373						
499	1 400 3002		ANNUAL BONUS	27,626	28,896	31,324	33,830	36,536				
500	1 400 3007		OVERTIME	0	26,936	20,000	21,600	23,328				
501												
502	Sub-section	Total:		359,140	424,866	430,585	461,389	498,300				
503												
504	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
505	1 400 3101		PENSION FUND CONTRIBUTIONS	36,229	40,935	58,884	63,595	68,682				
506	1 400 3102		BARGAINING COUNCIL	290	335	596	644	695				
507	1 400 3103		UIF	3,591	4,522	4,306	4,650	5,022				
508	1 400 3105		SKILLS DEVELOPMENT LEVY	3,591	4,377	4,306	4,650	5,022				
509												
510	Sub-section	Total:		43,701	50,169	68,092	73,539	79,423				
511												
512	Sub-section	:	37 DEPRECIATION									
513	1 400 3700		DEPRECIATION	105,088	145,250	178,024	186,517	183,896				
514												
515	Sub-section	Total:		105,088	145,250	178,024	186,517	183,896				
516												
517	Sub-section	:	38 REPAIRS & MAINTENANCE									
518	1 400 3804		EQUIPMENT	2,000	2,000	2,120	2,247	2,382				
519	1 400 3807		VEHICLES	25,000	51,424	54,510	57,781	61,248				
520	1 400 3808		DUMP	5,000	33,492	35,500	37,629	39,887				
521	1 400 3810		TRACTORS & TRAILERS	35,000	33,386	35,390	37,514	39,764				
522												
523	Sub-section	Total:		67,000	120,302	127,520	135,171	143,282				
524												
525	Sub-section	:	39 INTEREST									
526	1 400 3900		INTEREST PAID	0	0	0	0	0				
527												
528	Sub-section	Total:		0	0	0	0	0				
529												
530	Sub-section	:	44 GENERAL EXPENSES									
531												
532	1 400 4403		FUEL & OIL	150,000	83,495	100,000	106,000	112,360				
533	1 400 4405		INSURANCES	20,000	20,000	21,200	22,472	23,820				
534	1 400 4410		SUNDRY	1,000	924	980	1,039	1,102				
535	1 400 4421		ADMINISTRATION	96,410	96,410	102,195	108,326	114,826				
536	1 400 4423		ELECTRICITY	9,150	15,146	19,540	24,425	30,532				
537	1 400 4428		STAFF TRAINING	5,000	5,000	5,300	5,618	5,955				
538	1 400 4430		WATER	1,500	4,343	4,610	4,886	5,179				
539	1 400 4433		PROTECTIVE CLOTHING	3,000	3,000	3,000	3,180	3,371				
540	1 400 4435		CONSUMABLES	10,000	18,403	19,510	20,681	21,922				
541	1 400 4438		EQUIPMENT HIRE	10,000	5,737	6,080	6,445	6,832				
542	1 400 4439		WORKS CHARGES	24,196	24,196	25,650	27,189	28,820				
543	1 400 4440		HIRE & SERVICING OF PORTABLE TOIL	10,000	14,964	15,860	16,811	17,820				
544	1 400 4441		REFUSE BAGS	80,000	47,149	49,980	52,979	56,157				
545	1 400 4442		REMOVAL FEES	800,000	705,839	750,000	795,000	842,700				
546	1 400 4489		VEHICLE LICENSES	11,000	6,799	7,210	7,643	8,101				
547												
548	Sub-section	Total:		1,231,256	1,051,405	1,131,115	1,202,694	1,279,497				
549												
550	Sub-section	:	45 PROVISIONS									
551	1 400 4550		LEAVE PROVISION	5,662	5,662	6,120	6,610	7,138				
552												
553	Sub-section	Total:		5,662	5,662	6,120	6,610	7,138				
554												
555	Total Expenditure			1,811,847	1,797,654	1,941,456	2,065,920	2,191,536				
556												
557	Sub-section	:	17 OTHER REVENUE									
558	1 400 1703		SUNDRY INCOME	(1,062)	(16,307)	(17,290)	(18,328)	(19,428)				
559	1 400 1704		SKILLS LEVY INCOME	(5,310)	0	0	0	0				
560	1 400 1709		GARDEN REFUSE	(25,000)	(2,769)	(2,940)	(3,117)	(3,304)				
561	1 400 1710		REFUSE BAG SALES	(6,903)	(2,799)	(2,970)	(3,148)	(3,337)				
562	1 400 1711		REFUSE REMOVAL	(11,000)	0	0	0	0				
563	1 400 1731		DUMP FEES	(20,000)	0	0	0	0				
564			PORTABLE TOILETS REFUND	0	0	(15,860)	(16,812)	(17,820)				
565			REMOVAL FEES REFUND	0	0	(750,000)	(795,000)	(842,700)				
566												
567	Sub-section	Total:		(69,275)	(21,875)	(789,061)	(836,404)	(886,588)				
568												
569	Sub-section	:	35 PENALTY									
570	1 400 3500		PENALTY	(41,148)	(68,432)	(72,540)	(76,892)	(81,506)				
571	1 400 3501		COLLECTION CHARGES	(5,676)	0	0	0	0				
572												
573	Sub-section	Total:		(46,824)	(68,432)	(72,540)	(76,892)	(81,506)				
574												
575	Sub-section	:	90 TARIFF INCOME									
576	1 400 9000		SERVICE CHARGE	(1,704,666)	(1,608,016)	(1,704,500)	(1,806,770)	(1,915,180)				
577												
578	Sub-section	Total:		(1,704,666)	(1,608,016)	(1,704,500)	(1,806,770)	(1,915,180)				
579												
580	Total Income			(1,820,765)	(1,698,323)	(2,566,100)	(2,720,066)	(2,883,274)				
581												
582	Net Expenditure			(8,918)	99,331	(624,644)	(654,146)	(691,739)				

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget				
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
583	Main Vote	:	500 OTHER (WORKS)									
584	Sub-section	:	30 EMP RELATED COSTS									
585												
586	1 500 3000		SALARY	1,679,861	1,634,236	1,924,200	2,078,136	2,244,387				
587			BACKPAY	0	0	85,104						
588	1 500 3002		ANNUAL BONUS	139,988	134,843	160,350	173,178	187,032				
589	1 500 3007		OVERTIME	0	97,893	110,000	118,800	128,304				
590												
591	Sub-section	Total:		1,819,849	1,866,972	2,279,654	2,370,114	2,559,723				
592												
593	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
594												
595	1 500 3101		PENSION FUND CONTRIBUTIONS	269,832	191,256	264,039	285,162	307,975				
596	1 500 3102		BARGAINING COUNCIL	1,325	1,398	2,486	2,685	2,900				
597	1 500 3103		UIF	17,976	19,383	22,797	24,620	26,590				
601	1 500 3105		SKILLS DEVELOPMENT LEVY	18,198	19,098	22,797	24,620	26,590				
602												
603												
604	Sub-section	Total:		307,331	231,135	312,118	337,088	364,055				
605												
606	Sub-section	:	37 DEPRECIATION									
607												
608	1 500 3700		DEPRECIATION	629,052	836,643	869,310	854,144	808,029				
609												
610	Sub-section	Total:		629,052	836,643	869,310	854,144	808,029				
611												
612	Sub-section	:	38 REPAIRS & MAINTENANCE									
613												
614	1 500 3802		BUILDINGS & STRUCTURES	15,000	14,174	50,000	53,000	56,180				
615	1 500 3803		DAM	50,000	152,360	0	0	0				
616	1 500 3804		EQUIPMENT	12,000	11,623	5,000	5,300	5,618				
617	1 500 3805		GROUPS	1,000	8,473	6,000	6,360	6,742				
618	1 500 3806		PUMPS	2,500	2,000	3,000	3,180	3,371				
619	1 500 3807		VEHICLES	25,000	25,793	30,000	31,800	33,708				
620	1 500 3810		TRACTORS & TRAILERS	35,000	28,028	40,000	42,400	44,944				
621			COMM HALLS & SPORTSFIELDS	0	0	75,000	79,500	84,270				
622	1 500 3816		COMMONAGE	2,000	200	75,000	79,500	84,270				
623												
624	Sub-section	Total:		142,500	242,651	284,000	301,040	319,102				
625												
626	Sub-section	:	44 GENERAL EXPENSES									
627												
628	1 500 4403		FUEL & OIL	120,000	83,867	88,900	94,234	99,888				
629	1 500 4407		SECURITY	0	0	0	0	0				
632	1 500 4410		SUNDRY	5,000	11,121	11,790	12,498	13,248				
633	1 500 4421		ADMINISTRATION	192,848	192,848	204,419	216,684	229,685				
634	1 500 4423		ELECTRICITY	5,000	1,071	1,380	1,462	1,828				
636	1 500 4429		TELEPHONE	2,000	0	0	0	0				
637	1 500 4430		WATER	2,000	0	0	0	0				
638	1 500 4431		LEASE STAFF QUARTERS	135,000	149,735	158,720	168,243	178,338				
639	1 500 4432		LOGGING / LANDSCAPING	5,000	8,790	9,320	9,880	10,472				
640			MUNICIPAL POUND	0	0	30,000	31,800	33,708				
641	1 500 4433		PROTECTIVE CLOTHING	55,000	20,323	25,000	26,500	28,090				
642	1 500 4434		PUBLIC AMENITIES	0	0	0	0	0				
643	1 500 4435		CONSUMABLES	30,000	14,341	15,200	16,112	17,079				
644	1 500 4440		HIRE & SERVICING OF PORTABLE TOIL	105,000	171,225	181,500	192,389	203,933				
645	1 500 4477		VEHICLE TRACKING	0	0	0	0	0				
646	1 500 4489		VEHICLE LICENSES	10,000	7,995	8,480	8,988	9,528				
647	1 500 4498		FENCING	50,000	0	0	0	0				
648												
649	Sub-section	Total:		716,848	661,316	734,709	778,791	825,797				
650												
651	Sub-section	:	45 PROVISIONS									
652	1 500 4550		LEAVE PROVISION	35,993	35,993	38,870	41,980	45,338				
653												
654	Sub-section	Total:		35,993	35,993	38,870	41,980	45,338				
655												
656	Total Expenditure			3,651,573	3,874,710	4,518,662	4,683,157	4,922,044				
657												
658	Sub-section	:	10 REVENUE									
659	1 500 1004		REFUSE REMOVAL	(25,696)	0	0	0	0				
660	1 500 1012		REFUSE REMOVAL CHARGE-OUT	(24,196)	(24,196)	(25,650)	(27,189)	(28,820)				
661	1 500 1018		SANITATION CHARGE	0	0	0	0	0				
662												
663	Sub-section	Total:		(49,892)	(24,196)	(25,650)	(27,189)	(28,820)				
664												
665	Sub-section	:	17 OTHER REVENUE									
666	1 500 1703		SUNDRY INCOME	0	(76,000)	0	0	0				
667	1 500 1716		FIRE BREAKS	(36,320)	(15,000)	(15,900)	(16,854)	(17,865)				
668			MUNICIPAL POUND	0	0	(60,000)	(63,600)	(67,416)				
669	1 500 1725		VENDOR PERMITS	(800)	(1,930)	(2,050)	(2,173)	(2,303)				
670			PORTABLE TOILETS REFUND	0	0	(181,500)	(192,390)	(203,933)				
671												
672	Sub-section	Total:		(37,120)	(92,930)	(259,450)	(275,017)	(291,518)				
673												
674	Total Income			(87,012)	(117,126)	(285,100)	(302,206)	(320,338)				
675												
676	Net Expenditure			3,564,561	3,757,584	4,233,562	4,380,951	4,601,706				

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget	Budget	Budget	Budget	Budget
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
677	Main Vote	:	510 TOURISM									
678	Sub-section	:	30 EMP RELATED COSTS									
679												
680	1 510 3000		SALARY	142,160	169,045	199,560	215,525	232,767				
684			BACKPAY	0	0	4,240						
685	1 510 3002		ANNUAL BONUS	10,513	10,480	16,630	17,960	19,397				
686	1 510 3007		OVERTIME	4,825	7,763	8,000	8,640	9,331				
687												
688	Sub-section	Total:		157,498	187,288	228,430	242,125	261,495				
689												
690	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
691												
692	1 510 3102		BARGAINING COUNCIL	83	53	158	170	184				
693	1 510 3100		MEDICAL AID CONTRIBUTIONS	6,358	15,795	27,833	30,060	32,465				
694	1 510 3103		UIF	1,415	1,840	2,284	2,467	2,664				
695	1 510 3105		SKILLS DEVELOPMENT LEVY	1,415	1,902	2,284	2,467	2,664				
696												
697	Sub-section	Total:		9,271	19,590	32,559	35,164	37,977				
698												
699	Sub-section	:	38 REPAIRS & MAINTENANCE									
700												
701	1 510 3801		OFFICE FURNITURE & FITTINGS	1,500	681	720	763	809				
702												
703	Sub-section	Total:		1,500	681	720	763	809				
704												
705	Sub-section	:	44 GENERAL EXPENSES									
706												
707	1 510 4404		FURNITURE & EQUIPMENT	0	0	0	0	0				
708	1 510 4407		SECURITY	5,000	1,393	1,500	1,590	1,685				
709	1 510 4409		SUBSISTENCE & TRAVEL	30,000	27,581	17,500	18,550	19,663				
710	1 510 4410		SUNDRY	5,000	4,742	6,000	6,360	6,742				
711	1 510 4422		CONFERENCES	0	0	0	0	0				
712	1 510 4425		FAX	3,000	0	0	0	0				
714	1 510 4427		PRINTING	10,000	16,130	18,000	19,080	20,225				
716	1 510 4428		STAFF TRAINING	20,000	10,000	0	0	0				
717	1 510 4429		TELEPHONE	35,000	30,206	36,500	38,690	41,011				
718	1 510 4435		CONSUMABLES	2,000	1,000	1,060	1,124	1,191				
719	1 510 4445		UNIFORMS	2,000	2,000	0	0	0				
720	1 510 4447		ADVERTISING	50,000	20,150	30,000	31,800	33,708				
721	1 510 4449		STANDS & EXHIBITIONS	25,000	25,000	30,000	31,800	33,708				
722			EVENTS AND MEDIA HOSTING			0	0	0				
723	1 510 4454		TOURISM DEVELOPMENT & EDUCATIOI	5,000	5,000	7,000	7,420	7,865				
724	1 510 4457		COMPUTER COSTS	10,000	1,100	1,500	1,590	1,685				
725	1 510 4458		LEASE OFFICE	23,137	25,079	25,450	26,977	28,596				
726	1 510 4499		RAIL PROJECT	150,000	0	10,000	10,600	11,236				
727	1 510 4485		MEMBERSHIP FEES	2,500	2,500	2,650	2,809	2,978				
728	1 510 4486		PHOTOGRAPHIC SERVICES	0	3,850	4,080	4,325	4,584				
729	1 510 4487		PR - PUBLICATIONS & SPONSORSHIP	0	1,000	1,060	1,124	1,191				
730												
731	Sub-section	Total:		377,637	176,731	192,300	203,838	216,068				
732												
733	Sub-section	:	45 PROVISIONS									
734												
735	1 510 4550		LEAVE PROVISION	826	826	890	961	1,038				
736												
737	Sub-section	Total:		826	826	890	961	1,038				
738												
739	Total Expenditure			546,732	385,116	454,899	482,852	517,388				
740												
741			I Income									
742	Sub-section	:	17 OTHER REVENUE									
743												
744	1 510 1712		CTO MEMBERSHIP	0	0	0	0	0				
745												
746	Sub-section	Total:		0	0	0	0	0				
747												
748	Total Income			0	0	0	0	0				
749												
750	Net Expenditure			546,732	385,116	454,899	482,852	517,388				
751												

	A	B	C	D	E	F	G	H	K	L	M	N
1	KWA SANI MUNICIPALITY											
2												
3	2010/2011 Operating Budget			Budget	Adjustment	Budget	Budget	Budget				
4	Third Draft (Prepared 14 May 2010)			2009/10	Budget	2010/11	2011/12	2012/13				
5												
6												
752	Main Vote	:	700 PLANNING & DEVELOPMENT									
753	Sub-section	:	30 EMP RELATED COSTS									
754												
755	1 700 3000		SALARY	578,583	425,772	564,036	609,159	657,892				
756			BACKPAY	0	0	1,471						
757	1 700 3002		ANNUAL BONUS	48,215	37,628	42,003	45,363	48,992				
758	1 700 3007		OVERTIME	0	64,475	50,000	54,000	58,320				
759	1 700 3008		HOUSING ALLOWANCE	13,608	13,604	14,561	15,726	16,984				
760												
761	Sub-section	Total:		640,406	541,479	672,071	724,248	782,188				
762												
763	Sub-section	:	31 EMP RELATED COSTS - SOCIAL									
764												
765	1 700 3100		MEDICAL AID CONTRIBUTIONS	13,427	12,784	15,170	16,384	17,695				
766	1 700 3101		PENSION FUND CONTRIBUTIONS	31,831	31,693	35,541	38,384	41,455				
767	1 700 3102		BARGAINING COUNCIL	166	138	169	182	197				
768	1 700 3103		UIF	5,213	1,435	2,507	2,708	2,924				
769	1 700 3105		SKILLS DEVELOPMENT LEVY	6,404	6,301	6,121	6,610	7,139				
770												
771	Sub-section	Total:		57,041	52,351	59,508	64,268	69,410				
772												
773	Sub-section	:	44 GENERAL EXPENSES									
774												
775	1 700 4403		FUEL & OIL	30,000	0	0	0	0				
777	1 700 4406		LEGAL FEES	12,000	34,568	36,640	38,838	41,169				
778	1 700 4409		SUBSISTENCE & TRAVEL	30,000	178,728	189,450	200,817	212,866				
779	1 700 4410		SUNDRY	5,000	3,458	3,670	3,891	4,124				
780	1 700 4416		VEHICLE LEASE	84,000	0	0	0	0				
781	1 700 4421		ADMINISTRATION	40,735	40,735	43,179	45,770	48,516				
782	1 700 4422		CONFERENCES	0	0	0	0	0				
783	1 700 4426		PHOTOCOPIER	120,000	160,830	170,480	180,709	191,551				
784	1 700 4427		PRINTING	20,000	18,082	19,170	20,320	21,539				
786	1 700 4428		STAFF TRAINING	8,000	0	0	0	0				
787	1 700 4437		IDP	50,000	38,586	40,900	43,354	45,955				
788	1 700 4450		GEOGRAPHICAL INFO SYSTEM (GIS)	10,000	10,000	10,600	11,236	11,910				
789	1 700 4467		PLANNING & DEVELOPMENT GRANT	0	39,219	41,570	44,064	46,708				
790	1 700 4485		MEMBERSHIP FEES	500	325	350	370	393				
791			SHARED PLANNER	0	0	64,000	67,840	71,910				
792												
793	Sub-section	Total:		410,235	524,531	620,009	657,210	696,642				
794												
795	Sub-section	:	45 PROVISIONS									
796												
797	1 700 4550		LEAVE PROVISION	18,141	18,141	19,590	21,158	22,850				
798												
799	Sub-section	Total:		18,141	18,141	19,590	21,158	22,850				
800												
801	Total Expenditure			1,125,823	1,136,502	1,371,178	1,466,884	1,571,090				
802												
803	Sub-section	:	16 GRANTS RECEIVED									
804												
805	1 700 1629		PLANNING & DEVELOPMENT GRANT	0	(39,219)	(77,570)	(80,064)	(82,708)				
806	1 700 1630		GIS GRANT	0	(10,000)	(10,600)	(11,236)	(11,910)				
807												
808	Sub-section	Total:		0	(49,219)	(88,170)	(91,300)	(94,618)				
809												
810	Sub-section	:	17 OTHER REVENUE									
811												
812	1 700 1703		SUNDRY INCOME	(17,000)	0	0	0	0				
813	1 700 1739		PMU Administration fee	(298,500)	0	0	0	0				
814	1 700 1707		BUILDING PLANS	(107,265)	(129,827)	(137,620)	(145,877)	(154,629)				
815	1 700 1729		PLANS FINES	(50,000)	(13,750)	(14,580)	(15,455)	(16,382)				
816												
817	Sub-section	Total:		(472,765)	(143,577)	(152,200)	(161,332)	(171,011)				
818												
819	Total Income			(472,765)	(192,796)	(240,370)	(252,632)	(265,630)				
820												
821	Net Expenditure			653,058	943,706	1,130,808	1,214,252	1,305,460				
822												
823												
824	TOTAL NET (INCOME) EXPENDITURE			0	168,664	(7,002)	(23,436)	(13,766)				
825												

KWA SANI MUNICIPALITY

2011/2012 Operating Budget Summary

Dept.	Expenditure								Income									(Surplus) Deficit		
	Emp. Related Costs		Clrs. Rem	Depreciation	R & M	Interest	General	Provisions	Sub-total	Charge Outs	Grants	Other	Rates	Penalty	Rentals	Interest	Fines		Tariff	Sub-total
	Salaries	Social																		
Finance & Admin	3,340,723	392,808		92,229	29,945		3,437,927	1,814,153	9,107,785	(542,816)	(12,556,108)	(72,929)	(8,859,501)	(473,820)	(228,500)	(400,000)			(23,133,674)	(14,025,889)
Council & Exec	1,219,068	37,308	1,296,755	555,194	79,171		2,127,081	337,142	5,651,719										-	5,651,719
Public Safety	314,951	15,834		8,177	40,280		1,835,826	4,310	2,219,378			(1,115,639)					(26,500)		(1,142,139)	1,077,239
Road Transport	307,336	66,911		7,574	545,900	100,331	229,718	3,996	1,261,766			(169,971)							(169,971)	1,091,794
Comm. Services	384,289	23,917		18,752	58,300		151,433	3,769	640,459			(3,456)							(3,456)	637,004
Street Lights							120,788		120,788										-	120,788
Waste Mngmnt	461,389	73,539		186,517	135,171		1,202,694	6,610	2,065,920			(836,404)					(1,806,770)		(2,720,066)	(654,146)
Other (Works)	2,370,114	337,088		854,144	301,040		778,791	41,980	4,683,157	(27,189)		(275,017)							(302,206)	4,380,951
Tourism	242,125	35,164			763		203,838	961	482,852										-	482,852
Planning & Dev.	724,248	64,268					657,210	21,158	1,466,884		(91,300)	(161,332)							(252,632)	1,214,252
	9,364,243	1,046,838	1,296,755	1,722,587	1,190,570	100,331	10,745,306	2,234,078	27,700,708	(570,005)	(12,647,408)	(2,634,748)	(8,859,501)	(550,712)	(228,500)	(400,000)	(26,500)	(1,806,770)	(27,724,144)	(23,436)

KWA SANI MUNICIPALITY

2012/2013 Operating Budget Summary

Dept.	Expenditure								Income									(Surplus) Deficit		
	Emp. Related Costs		Clrs. Rem	Depreciation	R & M	Interest	General	Provisions	Sub-total	Charge Outs	Grants	Other	Rates	Penalty	Rentals	Interest	Fines		Tariff	Sub-total
	Salaries	Social																		
Finance & Admin	3,607,981	424,233		74,276	31,741		3,248,699	2,205,202	9,592,131	(575,385)	(13,280,705)	(77,305)	(9,391,071)	(502,249)	(251,350)	(400,000)			(24,478,065)	(14,885,933)
Council & Exec	1,316,594	40,292	1,374,560	546,605	83,922		2,254,706	390,113	6,006,792										-	6,006,792
Public Safety	340,147	17,101		2,238	42,697		1,945,975	4,654	2,352,812			(1,182,578)					(28,090)		(1,210,668)	1,142,145
Road Transport	331,922	72,264		7,515	578,654	82,977	246,930	4,316	1,324,579			(180,169)							(180,169)	1,144,409
Comm. Services	415,032	25,831		18,619	61,798		173,335	4,070	698,684			(3,663)							(3,663)	695,021
Street Lights							150,985		150,985										-	150,985
Waste Mngmnt	498,300	79,423		183,896	143,282		1,279,497	7,138	2,191,536			(886,588)						(1,915,180)	(2,883,274)	(691,739)
Other (Works)	2,559,723	364,055		808,029	319,102		825,797	45,338	4,922,044	(28,820)		(291,518)							(320,338)	4,601,706
Tourism	261,495	37,977			809		216,068	1,038	517,388										-	517,388
Planning & Dev.	782,188	69,410					696,642	22,850	1,571,090		(94,618)	(171,011)							(265,630)	1,305,460
	10,113,382	1,130,585	1,374,560	1,641,178	1,262,004	82,977	11,038,634	2,684,720	29,328,041	(604,205)	(13,375,323)	(2,792,833)	(9,391,071)	(583,755)	(251,350)	(400,000)	(28,090)	(1,915,180)	(29,341,807)	(13,766)