

# **MTHONJANENI LOCAL MUNICIPALITY**



## **2018/19 TO 2020/21 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

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## **1. DEFINITIONS**

(1) In this Budget Report, unless the context indicates otherwise –

**“accounting officer”**

(a) in relation to a municipality, means the municipal official referred to in section 60 of the Municipal Finance Management Act, 2003; and include a person acting as the accounting officer;

**“allocation”**, in relation to a municipality, means -

- (a) a municipality’s share of the local government’s equitable share referred to in section 214(1)(a) of the Constitution;
- (b) an allocation of money to a municipality in terms of section 214(1)(c) of the Constitution;
- (c) an allocation of money to a municipality in terms of a provincial budget; or
- (d) any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

**“annual Division of Revenue Act”** means the Act of Parliament which must be enacted annually in terms of section 214 (1) of the Constitution;

**“approved budget”** means an annual budget -

- (a) Approved by a municipal council; or
- (b) Approved by a provincial or the national executive following an intervention in terms of section 139 of the Constitution, and includes such an annual budget as revised by an adjustments budget in terms of section 28;

**“basic municipal service”** means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

**“budget-related policy”** means a policy of a municipality affecting or affected by the annual budget of the municipality, including -

- (a) The tariffs policy which the municipality must adopt in terms of section 74 of the Municipal Systems Act;
- (b) The credit control and debt collection policy which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

**“budget year”** means the financial year for which an annual budget is to be approved in terms of section 16(1) of the Municipal Finance Management Act, 2003.;

**“chief financial officer”** means a person designated in terms of section 80(2)(a) of the Municipal Finance Management Act, 2003.

**“councillor”** means a member of a municipal council;

**“CPI”** means Consumer price Index.

**“current year”** means the financial year which has already commenced, but not yet ended;

**“debt”** means -

- (a) a monetary liability or obligation created by a financing agreement, note, debenture, bond or overdraft, or by the issuance of municipal debt instruments; or
- (b) a contingent liability such as that created by guaranteeing a monetary liability or obligation of another;

**“delegation”**, in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

**“district municipality”** means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;

**“COGTA”** means Cooperative Governance and Traditional Affairs

**“EXCO”** means Executive Committee of the Council of the Municipality

**“GFS”** means General Financial Statistic.

**“financial year”** means a year ending on 30 June;

**“IDP”** means Integrated Development Plan

**“In year reports, in relation to-**

- (a) a municipality means

- (i) a monthly budget statement of the municipality contemplated in section 71(1) of the MFMA
- (ii) a Quarterly report on the implementation of the budget and financial state of affairs of the municipality contemplated in section 52(d) of the act;
- (iii) a mid-year budget and performance assessment of the municipality contemplated in section 72 of the act.

**“investment”**, in relation to funds of a municipality, means -

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

**“lender”**, in relation to a municipality, means a person who provides debt finance to a municipality;

**“local community”** has the meaning assigned to it in section 1 of the Municipal Systems Act;

**“local municipality”** means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;

**“long-term debt”** means debt repayable over a period exceeding one year;

**“MANCO”** means management committee of the municipality

**“MFMA”** Municipal Finance Management Act, No. 56 of 2003

**“MFMA Regulations or (MBRR)”** means regulations relating to Municipal Budget and Reporting

**“MTEF”** means Medium Term Expenditure Framework

**“mayor”**, in relation to -

- (a) a municipality with an executive mayor, means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act; or
- (b) a municipality with an executive committee, means the councillor elected as the mayor of the municipality in terms of section 48 of that Act;

**“month”** means one of the 12 months of a calendar year;

**“municipality”** -

- (a) when referred to as a corporate body, means a municipality as described in section 2 of the Municipal Systems Act; or (b) when referred to as a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

**“municipal service”** has the meaning assigned to it in section 1 of the Municipal Systems Act;

**“Municipal Systems Act”** means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

**“municipal tariff”** means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

**“municipal tax”** means property rates or other taxes, levies or duties that a municipality may impose;

**“National Treasury”** means the National Treasury established by section 5 of the Public Finance Management Act;

**“past financial year”** means the financial year preceding the current year;

**“NER”**, means the National Electricity Regulator;

**“Provincial Treasury”** means a treasury established in terms of section 17 of the Public Finance Management Act;

**“quarter”** means any of the following periods in a financial year:

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

**“Quality certificate”**, in relation to

- (a) a municipality, means a certificate issued and signed by the municipal manager of the municipality confirming the accuracy and reliability of the contents of a document prepared or issued by the municipality

**“SDBIP”** means Service Delivery Budget Implementation Plan

**“standards of generally recognised accounting practice”** means an accounting practice complying with standards applicable to municipalities or municipal entities and issued in terms of Chapter 11 of the Public Finance Management Act;

**“vote”** means -

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

## **1 Part 1 – Final Annual Budget**

### **1.1 Mayor’s Report**

Honorable Speaker,

Thank you for giving me this opportunity to present a 2018/2019 final budget and outer subsequent years for Mthonjaneni Municipality. Before I proceed Madam Speaker, allow me to greet Amakhosi aseNdlunkulu in our midst, Deputy Mayor Dlukula, Members of the Executive Committee, Councillors, Municipal Manager Manyelela, Heads of Departments within our municipality, Officials and valuable members of our community and all other protocol observed.

The 2018/2019 budget has been hard as we are constantly required to do more with fewer resources. Our municipality is working hard and is on course in order to comply with Municipal Regulations on a Standard Chart of Accounts (Mscoa) which became effective from 01 July 2017.

The Gross Domestic Product is forecast at 1.5 per cent in 2018. But the projected rate of growth is not sufficient to reduce unemployment or impact significantly on poverty and inequality. Mthonjaneni Municipality, like all other Municipalities and the whole country, has no doubt that the continuing of economic downturn in our country, severe drought and high unemployment have conspired to create a very difficult situation for us indeed. The top priority of this budget is to give relief and better service delivery to the people of Mthonjaneni Municipality.

The Municipality's core business is to enhance service delivery for our communities. Despite the limited resources at the disposal of the municipality this budget seeks to better service delivery to our community. We are aware of the challenges being faced by our people.

As we all know, the Municipality's infrastructure is aging, therefore, it becomes more critical that council is able to balance its finances in such a way that we are able to maintain the infrastructure and assets that we have. To this end the municipality is continuously seeking alternative sources of funds to renew this archaic infrastructure. Majority of our people lack basic necessities. It is therefore imperative that this Council puts the foot on the pedal for seeking partnership with other private sector and in pursuit of improving the lives of our people as it is evident from the budget that we cannot do everything on our own with the limited financial resources we have.

Madam Speaker, Merging of the dissolved Ntambanana Municipality to Mthonjaneni came with no cent. We are still operating with a small budget of six wards of Mthonjaneni. As the Municipality we are working very hard to service all wards of Mthonjaneni equally and without any biasness. Consequently, National Government had decided to give us R6 million more for Municipal Infrastructure grant on top of what was allocated to us. Last year we got R10 million more than what was allocated to us because we respect and utilize tax payer's money accordingly. This is clear evidence that the leadership of this municipality is working tirelessly to improve the lives of the people of Mthonjaneni and is not condoning corruption and maladministration.

Honorable Dlodla, the Auditor General Report for 2016/2017 proves without reasonable doubt that this municipality led by INkatha Freedom Party is not corrupt and is working for the people of Mthonjaneni. People will also trust us on the next election because they now know that their municipality is working for them therefore they will vote for a party that develops them.

Despite the obstacles in front of us we are pleased to have put together a balanced budget under the circumstances. As the Council of Mthonjaneni Municipality we are committed to improving efficiency and implementation of sound financial management. In this regard the 2018/19 budget is being funded mainly from Government grants and own revenue.

Summary of final annual budget 2018/19 is as follows:

Description	BUDGET	BUDGET	BUDGET
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	2018/2019	2019/2020	2020/2021
Operational Revenue	R 128.2 million	R 136.0 million	R 144.4 million
Capital Revenue	R32.7 million	R34.0 million	R25.8 million
<b>Total Revenue</b>	<b>R 160.9 million</b>	<b>R 170.1 million</b>	<b>R170.2 million</b>
Operational Expenditure	R 124.6 million	R 129.4 million	R 134.4 million
Capital Expenditure	R36.3 million	R 38.1 million	R 29. 4 million
<b>Total Expenditure</b>	<b>R160.9 million</b>	<b>R 167.5 million</b>	<b>R 163.9 million</b>
<b>Surplus</b>	<b>R30.1 thousand</b>	<b>R2.5 million</b>	<b>R 6.3 million</b>

The planned projects for 2018/19 in terms of the Municipal Infrastructure and Electrification grants allocations are as follows:

No.	Project Description	Source of funding	Amount
1.	Urban Roads upgrade and Rehabilitation phase 5	MIG	R11.1 Million
2.	Gobihlala Creche ward 2 ( ward 11)	MIG	R972 thousand
3.	Mpemvu Community hall - ward 4 ( ward 9)	MIG	R2.8 million
4.	Ntombokazi Community hall ward 1 (ward 12)	MIG	R2.8 million
<b>TOTAL MIG ALLOCATION</b>			<b>R17.749 million</b>
5.	Soqiwa Village electrification , ward 3, with 85 connections and Makhasaneni electrification , ward 7 with 161 connections	INEP	R12 million
6.	Thubalethu Phase 1 Electrification , ward 2 with 500 connections	INEP	R3 million
<b>TOTAL INEP ALLOCATION</b>			<b>R15 million</b>

We will construct the following gravel roads to enhance better movement of our communities in the rural communities.

Ward 1	Nungwini Gravel Road
Ward 4	Mfule Gravel Road
Ward 5	Manzawayo Gravel Road
Ward 10	Noziphiva gravel Road

I can assure you that these projects will commence before June this year.

The municipality will continue to assist the indigent communities with burial assistance. We budgeted **R1.3 million** for this program. Each ward will have an allocation of **R100 000**.

We will continue with the program of assisting youth of Mthonjaneni with driver's licenses. Allow me to inform the meeting that to date, **59** beneficiaries have received their drivers license's that the municipality took under this project last year. This alone will change the lives of these young people and their families.

We will implement this program again where the municipality will take six (6) young people per ward. The budget for this project is **R200 000**. We will continue to sponsor first year students who are doing grade 12 for their higher education level, the council has put aside **R250 000** for these Bursaries. Among other thing that we are planning to do is Mayoral Cup. We have put aside **R500 000** for the Mayoral Cup and for Salga Games we budgeted **R700 000**.

We will continue to host the Community Prayer this year, we have budgeted **R200 000** for it. Mthonjaneni will host Maskandi Festival this year and we have put aside budget of **R550 000** for that. We also have budget of **R1.8 million** for economic Development for our municipality. Young and emerging businesses will benefit on that. We will also send our Maidens to eNyokeni for uMkhosi woMhlanga. We have put aside **R600 000** for that.

In conclusion, I would like to thank all the Councillors for their invaluable contributions in this budget, the Municipal Manager, the Heads of Departments and all staff members who made the budget process a success. Honorable Councillors with those few words I have pleasure in placing the 2018/2019 final capital and operating budget for consideration and approval. It is now time to work smarter, harder and faster in delivering on our core mandate. Your continued support is a testimony and affirmation that we can do better in improving the quality of lives of our communities.

I thank you!. Siyathokoza!

**His Worship the Mayor**

**Cllr SBK BIYELA**

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## **1.2 Council Resolutions**

1. That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the Final budget of the municipality for the financial year 2018/19; and indicative allocations for the two projected outer years 2019/20 and 2020/21; and the multi-year and single year capital appropriations be approved.
2. That in terms of section 24(2)(c)(i) of the Municipal Finance Management Act, 56 of 2003, and sections 74 and 75A of the Local Government Municipal Systems Act, 32 of 2000 as amended, that tariffs for electricity, Refuse removal, Property rates and other Services as set out in Annexure A be approved with effect from 1 July 2018.
3. That the Municipality's budget related policies remain unchanged.
4. The draft budget 2018/19 in the prescribed format be submitted to National and Provincial Treasury after approval by Council.
5. The comments on the draft budget 2018/19 from the KZN Provincial Treasury be noted.

### **1.3 Executive Summary**

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

MFMA Circular No. 89 for the 2018/19 MTREF states that the National Treasury's macroeconomic projections show that per capita income will continue to stagnate unless appropriate financial decisions are taken. This implies that a new course of action is required to break the cycle of weak growth, escalating government debt, increasing unemployment and declining investment and business confidence.

It is important to note that the 2017 projected Gross Domestic Product (GDP) growth forecast of 1.3 per cent in the 2017/18 budget was revised down to 0.7 percent. The rate of recovery will be slow and at this time, it is anticipated that growth of 1.9 per cent may be reached by 2020.

Consequently, municipal revenues and cash flows are expected to remain under pressure in 2018/19 and ***so municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts.***

The Municipality should carefully consider affordability of tariff increases; especially as it relates to domestic consumer while considering the level of services versus the associated cost. The Municipality should also pay particular attention to managing revenue effectively and carefully evaluate all spending decision. The ***Municipality must implement cost containing measures in terms of MFMA circular 82 as adopted by Council to eliminate non – priority spending***

National Treasury's MFMA Circulars no. 89 and no. 91 were used to guide the compilation of the 2018/19 MTREF.

The main challenges experienced during the compilation of the 2018/19 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Wage increases for municipal staff that continues to exceed consumer inflation.

The following budget principles and guidelines directly informed the compilation of the 2018/19 MTREF:

- The 2017/18 Adjustment Budget priorities and targets, as well as the base line allocations contained in that Adjustment Budget were adopted as upper limits for the new baselines for the 2018/19 Final annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Property rate increases should be affordable and should generally not exceed inflation as measured by the CPI.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act.

## **1.4 Operating Revenue Framework**

For Mthonjaneni Local Municipality to continue improving the quality of service provided to its citizens it needs to generate the required revenue. In these tough times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is

that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceeds available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditure against realistically anticipated revenues.

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

- National Treasury's guidelines and macroeconomic policy
- Effective revenue management
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 Of 2004) (MPRA)

The following table is a summary of the 2018/19 MTREF (classified by main revenue source):

**Table 1 Operating Revenue Framework**

**KZN285 Mthonjaneni - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue By Source</b>											
Property rates	2	8,040	9,817	9,789	13,165	13,165	13,165	-	13,850	14,833	15,649
Service charges - electricity revenue	2	19,449	19,167	19,890	22,375	22,375	22,375	-	25,512	26,908	28,388
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1,128	1,354	1,046	1,164	1,164	1,164	-	1,803	1,896	2,000
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		366	247	229	252	252	252	✓	171	171	180
Interest earned - external investments		2,901	3,284	2,176	3,335	3,335	3,335	✓	1,200	1,266	1,336
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,232	24,309	31,618	21,400	21,400	21,400	✓	5,000	5,260	5,549
Licences and permits		2,360	2,070	1,923	2,693	2,693	2,693	✓	2,881	3,031	3,198
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		37,767	44,680	71,384	76,584	79,370	79,370	✓	76,672	81,490	86,871
Other revenue	2	4,911	1,599	3,374	3,551	3,539	3,539	-	1,133	1,177	1,242
Gains on disposal of PPE		-	416	608	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>95,155</b>	<b>106,944</b>	<b>142,036</b>	<b>144,519</b>	<b>147,293</b>	<b>147,293</b>	<b>-</b>	<b>128,221</b>	<b>136,031</b>	<b>144,412</b>

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from operating statement, as inclusions of these revenue sources would distort the calculation of the operating surplus/deficit.

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. Interest comprises of; interest on primary bank account as well as interest earned from call investment accounts.

The Transfers recognized – operating and capital was informed by the government gazette no. 41432 dated 9 February 2018 that talks about Equitable share transfers to municipalities in terms of section 38 (2) of the Division of Revenue Act.

It should be also noted that the anticipated total revenue (excluding capital transfers and contributions) amounts to R 128.2million to cover budgeted operating expenditure amounting to R 124.6 million.

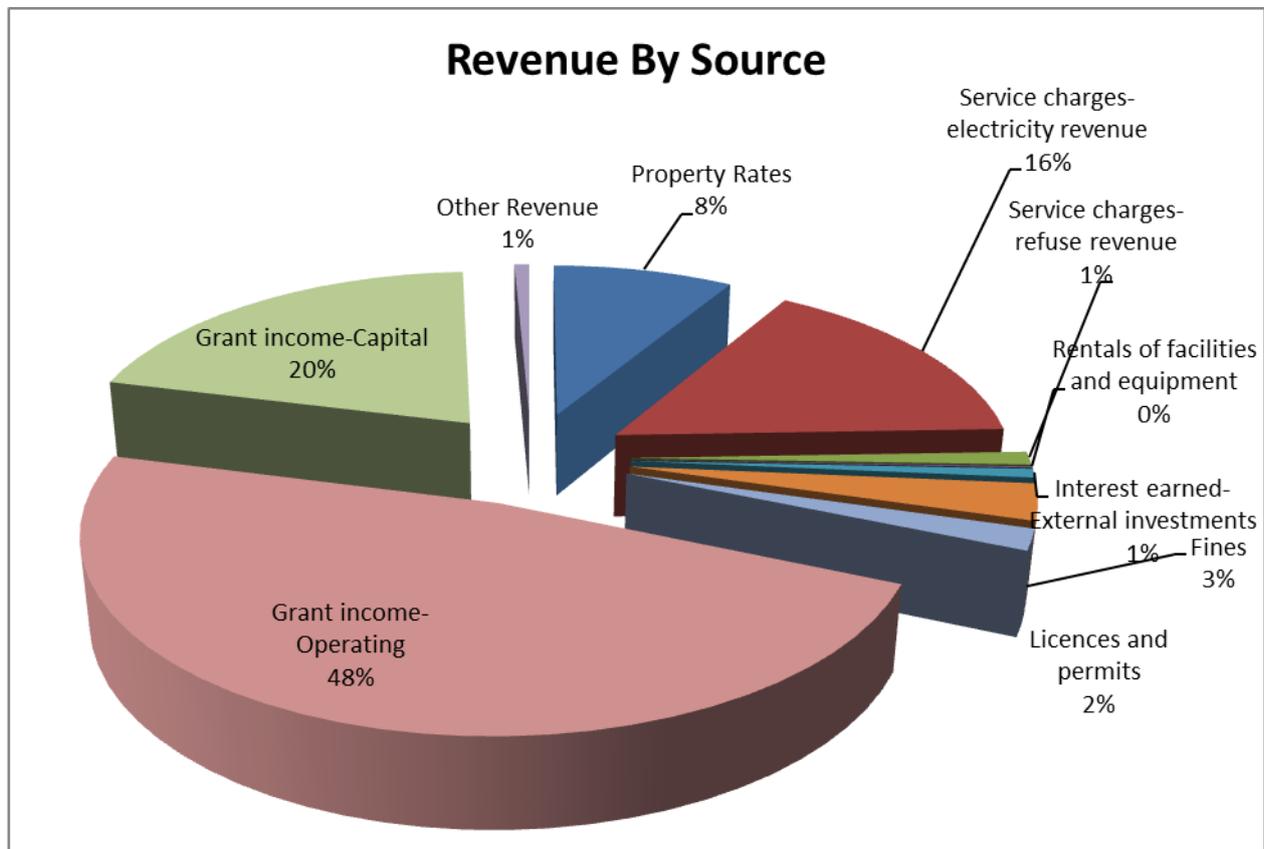
**Table 2 Operating Transfers and Grants Receipts**

KZN285 Mthonjaneni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		36,783	43,957	76,022	75,813	75,813	75,813	75,637	80,399	85,721
Local Government Equitable Share		31,674	38,963	63,837	67,317	67,317	67,317	70,979	77,549	82,871
Finance Management		1,800	1,800	2,738	2,850	2,850	2,850	2,850	2,850	2,850
Municipal Systems Improvement		934	930	-	-	-	-	-	-	-
EPWP Incentive		2,375	2,264	2,161	2,222	2,222	2,222	1,808	-	-
Demarcation Transition Grant				7,286	3,424	3,424	3,424	-	-	-
<b>Provincial Government:</b>		661	723	738	771	771	771	1,035	1,091	1,150
Community libraries Service grant					771	771	771	197	211	226
Provincialisation of Libraries		661	723	738				838	880	924
<b>District Municipality:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	37,444	44,680	76,760	76,584	76,584	76,584	76,672	81,490	86,871
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		15,610	20,904	26,899	26,278	26,278	26,278	32,749	34,033	25,820
Municipal Infrastructure Grant (MIG)		12,610	12,904	18,899	18,278	18,278	18,278	17,749	18,033	18,820
integrated national electrification grant (INEG)		3,000	8,000	8,000	8,000	8,000	8,000	15,000	16,000	7,000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
<b>District Municipality:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	15,610	20,904	26,899	26,278	26,278	26,278	32,749	34,033	25,820
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		53,054	65,584	103,659	102,862	102,862	102,862	109,421	115,523	112,691

The above table shows the operating transfers and grants for Mthonjaneni Local Municipality 2018/19 as published in the Division of Revenue Act and Provincial Gazette of transfers and of funds to municipalities. The municipality has budgeted for only the transfers that are gazetted.

The diagram below shows the revenue by source through pie chart in terms of how much percentages does each revenue source contributes to total operating revenue of Mthonjaneni Local Municipality.



*Figure 1 Main operational revenue categories for 2018/19 Final annual budget.*

## 1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2018/19 budget and MTREF is informed by the following:

- Balanced budget constrains (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Strict adherence to the principle of *no project plans no budget*. If there is no business plan no funding allocation can be made.

The following table is high level summary of the 2018/19 budget and MTREF (classified per main type of operating expenditure)

**Table 3 Summary of operating expenditure by Expenditure by type**

KZN285 Mthonjaneni - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		1									
<b>Expenditure By Type</b>											
Employee related costs	2	23,722	24,982	33,195	46,818	44,516	44,516	-	48,580	50,658	52,852
Remuneration of councillors		2,944	3,168	6,441	8,131	7,674	7,674		7,886	7,984	8,089
Debt impairment	3	2,410	-	-	2,000	2,000	2,000		2,300	2,350	2,479
Depreciation & asset impairment	2	4,693	5,809	14,437	5,809	5,809	5,809	-	5,252	5,527	5,817
Finance charges											
Bulk purchases	2	18,194	19,079	20,223	23,800	24,307	24,307	-	24,500	25,848	27,269
Other materials	8	2,766	7,776	-	5,837	1,444	1,444		1,252	1,636	1,704
Contracted services		2,366	2,159	3,231	4,684	22,550	22,550	-	18,094	17,740	18,085
Transfers and subsidies		-	-	-	580	-	-		-	-	-
Other expenditure	4, 5	27,151	44,560	77,443	24,276	17,506	17,506	-	16,737	17,706	18,166
Loss on disposal of PPE		1,124									
<b>Total Expenditure</b>		<b>85,369</b>	<b>107,533</b>	<b>154,969</b>	<b>121,935</b>	<b>125,806</b>	<b>125,806</b>	<b>-</b>	<b>124,600</b>	<b>129,448</b>	<b>134,462</b>

The budgeted allocation for employee related costs for 2018/19 financial year totals to R 48.5 million, which equals 39 per cent of the total operating expenditure. Please also note that the employees from former Ntambanana Municipality are funded from the Dermacation grant and also the Finance Interns salaries are funded from the Finance Management grant.

The cost associated with the remuneration of Councillors is determined by the minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the 2018/19 Municipality's budget.

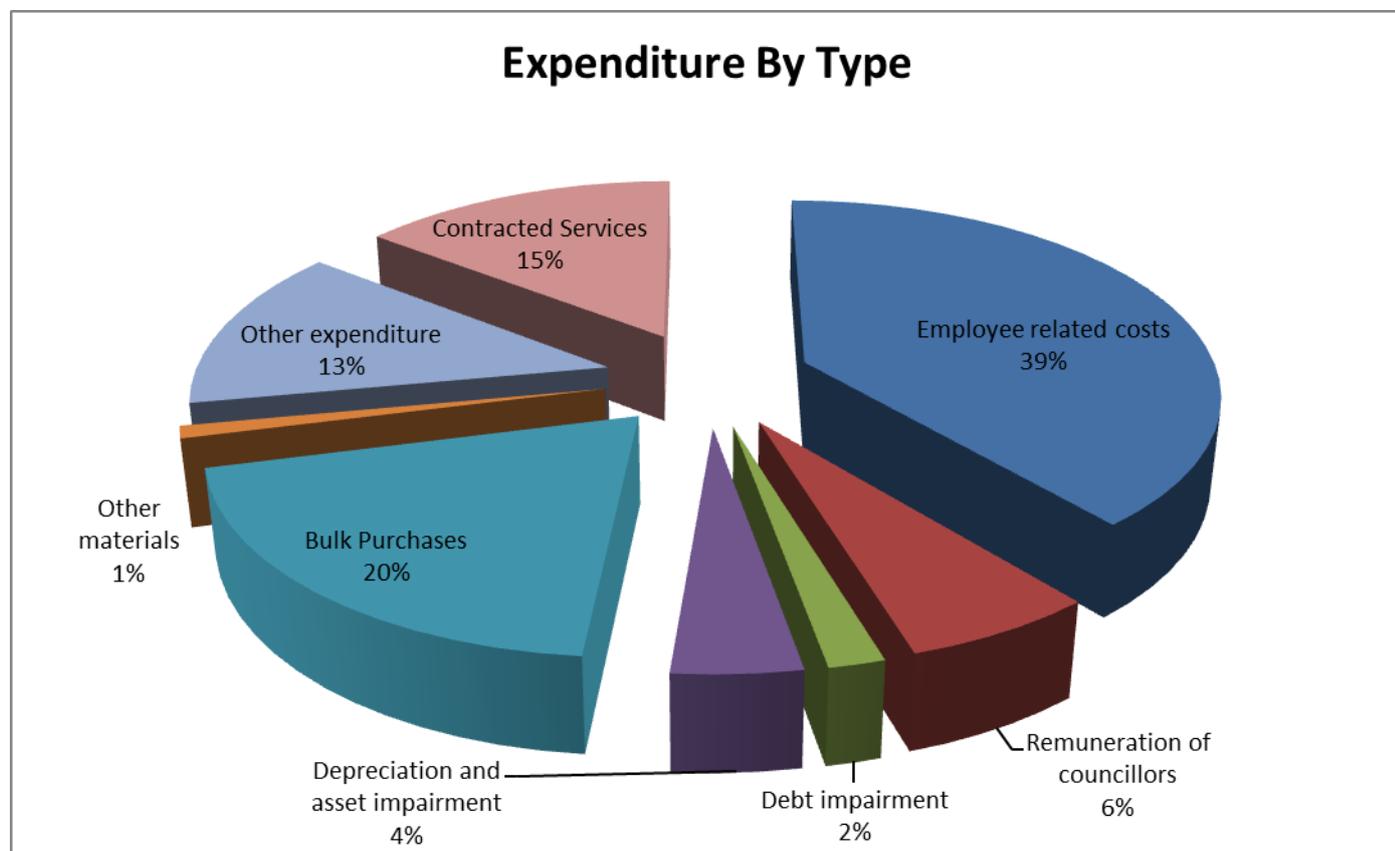
Provision for depreciation has been informed by Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriation in this regard totals to R 5.2 million for 2018/19 financial year of which it translate to 4 per cent of the total operating expenditure.

Other material comprises of amongst others the purchase of fuel and other repairs and maintenance work.

Contracted services has been widened in terms of the MSCOA classification and includes amongst others the costs of, security services, catering services, contracted repairs and maintenance services, leased vehicles, event coordinators . As part of the compilation of the 2018/19 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced.

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 following table gives a breakdown of the main expenditure categories for the 2018/19 financial year.



*Figure 2 Main operational expenditure categories for the 2018/19 Final annual budget*

## Table 4 Operational repairs and maintenance

SA34C

KZN285 Mthonjaneni - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		710	865	4,055	-	-	-	800	844	890
Roads Infrastructure		330	465	3,655	-	-	-	800	844	890
Roads		330	465	3,655				800	844	890
<b>Other assets</b>		976	751	1,293	-	-	-	1,165	1,220	1,278
Operational Buildings		976	751	1,293	-	-	-	1,165	1,220	1,278
Municipal Offices		56	51	93				1,165	1,220	1,278
<b>Computer Equipment</b>		-	-	-	-	-	-	53	53	53
Computer Equipment								53	53	53
<b>Furniture and Office Equipment</b>		-	45	10	-	-	-	140	140	140
Furniture and Office Equipment			45	10				140	140	140
<b>Machinery and Equipment</b>		16	504	531	-	-	-	210	211	212
Machinery and Equipment		16	504	531				210	211	212
<b>Transport Assets</b>		165	785	843	-	-	-	875	884	893
Transport Assets		165	785	843				875	884	893
<b>Total Repairs and Maintenance Expenditure</b>	1	<b>1,867</b>	<b>3,048</b>	<b>6,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,243</b>	<b>3,352</b>	<b>3,467</b>
<b>R&amp;M as a % of PPE</b>		1.2%	1.6%	3.6%	0.0%	0.0%	0.0%	0.0%	1.2%	1.2%
<b>R&amp;M as % Operating Expenditure</b>		2.2%	2.8%	4.4%	0.0%	0.0%	0.0%	0.0%	2.7%	2.7%

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered as a direct expenditure driver but an outcome of certain other expenditure, such as remuneration, purchases of materials and contracted services. Mthonjaneni Local Municipality is aware of the Municipal Budget and Reporting Regulations which states that priority must be given to operational repairs and maintenance but because of its capacity and a small number of assets that the municipality owns the budgeted amount is reflected on the table above so small.

### 1.5.1 Free Basic Services

The free basic service assists households that are poor or face other circumstances that limit their ability to pay for services. To receive this service the households are required to register in terms of the Municipality's Indigent Policy. The qualification criterion in terms of the municipality's Indigent policy is that, the household joint gross income should not exceed two times the government old age pension grant.

### 1.6 Annual Budget Tables – Parent Municipality

The following pages present the ten main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2018/19 budget and MTREF as recommended to be approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

**Table 5 MBRR Table A1 – Budget Summary**

**KZN285 Mthonjaneni - Table A1 Budget Summary**

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Financial Performance</b>										
Property rates	8,040	9,817	9,789	13,165	13,165	13,165	-	13,850	14,833	15,649
Service charges	20,577	20,522	20,935	23,539	23,539	23,539	-	27,314	28,804	30,388
Investment revenue	2,901	3,284	2,176	3,335	3,335	3,335	-	1,200	1,266	1,336
Transfers recognised - operational	37,767	44,680	71,384	76,584	79,370	79,370	-	76,672	81,490	86,871
Other own revenue	25,869	28,641	37,751	27,896	27,884	27,884	-	9,185	9,639	10,169
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>95,155</b>	<b>106,944</b>	<b>142,036</b>	<b>144,519</b>	<b>147,293</b>	<b>147,293</b>	<b>-</b>	<b>128,221</b>	<b>136,031</b>	<b>144,412</b>
Employee costs	23,722	24,982	33,195	46,818	44,516	44,516	-	48,580	50,658	52,852
Remuneration of councillors	2,944	3,168	6,441	8,131	7,674	7,674	-	7,886	7,984	8,089
Depreciation & asset impairment	4,693	5,809	14,437	5,809	5,809	5,809	-	5,252	5,527	5,817
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	20,960	26,855	20,223	29,637	25,751	25,751	-	25,752	27,484	28,973
Transfers and grants	-	-	-	580	-	-	-	-	-	-
Other expenditure	33,051	46,719	80,674	30,960	42,055	42,055	-	37,130	37,795	38,730
<b>Total Expenditure</b>	<b>85,369</b>	<b>107,533</b>	<b>154,969</b>	<b>121,935</b>	<b>125,806</b>	<b>125,806</b>	<b>-</b>	<b>124,600</b>	<b>129,448</b>	<b>134,462</b>
<b>Surplus/(Deficit)</b>	<b>9,785</b>	<b>(589)</b>	<b>(12,934)</b>	<b>22,584</b>	<b>21,487</b>	<b>21,487</b>	<b>-</b>	<b>3,620</b>	<b>6,583</b>	<b>9,950</b>
Transfers and subsidies - capital (monetary alloc	15,492	21,022	37,399	26,278	26,278	26,278	-	32,749	34,033	25,820
Contributions recognised - capital & contributed a	-	-	54,721	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>25,277</b>	<b>20,433</b>	<b>79,186</b>	<b>48,862</b>	<b>47,765</b>	<b>47,765</b>	<b>-</b>	<b>36,369</b>	<b>40,616</b>	<b>35,770</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>25,277</b>	<b>20,433</b>	<b>79,186</b>	<b>48,862</b>	<b>47,765</b>	<b>47,765</b>	<b>-</b>	<b>36,369</b>	<b>40,616</b>	<b>35,770</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>21,182</b>	<b>33,624</b>	<b>34,242</b>	<b>39,683</b>	<b>49,423</b>	<b>49,423</b>	<b>-</b>	<b>36,339</b>	<b>38,072</b>	<b>29,451</b>
Transfers recognised - capital	15,610	20,904	27,399	26,278	26,278	26,278	-	32,749	34,033	25,820
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,572	12,720	6,843	13,405	23,145	23,145	-	3,590	4,039	3,631
<b>Total sources of capital funds</b>	<b>21,182</b>	<b>33,624</b>	<b>34,242</b>	<b>39,683</b>	<b>49,423</b>	<b>49,423</b>	<b>-</b>	<b>36,339</b>	<b>38,072</b>	<b>29,451</b>
<b>Financial position</b>										
Total current assets	69,181	67,309	123,032	57,638	57,638	57,638	-	57,293	57,293	57,293
Total non current assets	164,519	192,735	195,458	192,735	192,735	192,735	-	286,456	286,456	286,456
Total current liabilities	6,558	10,203	25,643	10,203	10,203	10,203	-	14,553	14,553	14,553
Total non current liabilities	4,946	4,946	2,746	7,212	7,212	7,212	-	7,379	7,379	7,379
Community wealth/Equity	222,196	244,895	290,100	232,958	232,958	232,958	-	321,817	321,817	321,817
<b>Cash flows</b>										
Net cash from (used) operating	24,304	26,839	27,424	31,696	16,875	16,875	-	37,287	33,757	28,652
Net cash from (used) investing	(21,182)	(33,628)	(34,242)	(26,278)	(49,423)	(49,423)	-	(27,839)	(33,062)	(23,451)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>49,259</b>	<b>42,470</b>	<b>35,652</b>	<b>25,484</b>	<b>(6,551)</b>	<b>(6,551)</b>	<b>-</b>	<b>2,897</b>	<b>3,591</b>	<b>8,792</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	49,259	42,470	55,500	32,799	32,799	32,799	-	25,997	25,997	25,997
Application of cash and investments	(2,622)	13,076	(39,110)	(6,187)	(2,081)	(2,081)	-	(12,211)	(9,466)	(9,588)
<b>Balance - surplus (shortfall)</b>	<b>51,881</b>	<b>29,394</b>	<b>94,610</b>	<b>38,986</b>	<b>34,880</b>	<b>34,880</b>	<b>-</b>	<b>38,209</b>	<b>35,464</b>	<b>35,586</b>
<b>Asset management</b>										
Asset register summary (WDV)	132,371	267,276	224,103	192,736	192,736	192,736	-	-	-	-
Depreciation	4,693	5,809	3,700	-	-	-	-	5,252	5,527	5,817
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	1,867	3,048	6,822	-	-	-	-	3,243	3,352	3,467

**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 perspective (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 services delivery backlogs.
3. Financial management reforms emphasize 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.

**Table 6 MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification)**

**KZN285 Mthonjaneni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		53,257	59,673	140,046	90,712	93,486	93,486	89,435	97,084	103,324
Executive and council		-	-	6,315	-	-	-	-	-	-
Finance and administration		53,257	59,673	133,731	90,712	93,486	93,486	89,435	97,084	103,324
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		30	-	3,280	810	24,902	24,902	8,950	9,418	9,935
Community and social services		30	-	3,280	810	810	810	1,069	1,127	1,188
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	24,093	24,093	7,881	8,291	8,747
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		34,400	39,653	62,440	47,260	23,167	23,167	20,268	18,758	19,585
Planning and development		-	-	-	4,889	-	-	-	-	-
Road transport		34,400	39,653	62,440	42,371	23,167	23,167	20,268	18,758	19,585
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		22,959	28,640	28,390	32,015	32,015	32,015	42,316	44,805	37,389
Energy sources		21,831	27,286	26,972	30,851	30,851	30,851	40,512	42,908	35,388
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,128	1,354	1,418	1,164	1,164	1,164	1,804	1,897	2,002
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>110,646</b>	<b>127,966</b>	<b>234,155</b>	<b>170,797</b>	<b>173,571</b>	<b>173,571</b>	<b>160,970</b>	<b>170,064</b>	<b>170,232</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		29,058	44,912	78,783	51,377	56,769	56,769	53,671	56,596	58,134
Executive and council		7,574	10,284	21,051	16,713	19,377	19,377	17,872	18,268	18,734
Finance and administration		21,484	34,629	57,732	34,664	36,865	36,865	34,208	36,710	37,752
Internal audit		-	-	-	-	527	527	1,590	1,619	1,649
<b>Community and public safety</b>		9,774	9,593	37,538	14,064	23,307	23,307	21,246	21,240	22,198
Community and social services		9,774	9,593	34,560	10,651	11,938	11,938	9,432	8,818	9,156
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	2,978	3,413	11,369	11,369	11,815	12,422	13,042
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20,379	28,793	11,984	28,667	17,213	17,213	20,760	21,175	22,072
Planning and development		-	-	-	17,791	1,231	1,231	3,811	3,453	3,576
Road transport		20,379	28,793	11,984	10,876	15,982	15,982	16,950	17,722	18,495
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		26,158	24,235	26,664	27,827	28,517	28,517	28,923	30,437	32,058
Energy sources		24,224	22,394	24,907	25,946	26,691	26,691	26,881	28,317	29,832
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,934	1,842	1,757	1,882	1,826	1,826	2,042	2,120	2,227
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>85,369</b>	<b>107,533</b>	<b>154,969</b>	<b>121,935</b>	<b>125,806</b>	<b>125,806</b>	<b>124,600</b>	<b>129,448</b>	<b>134,462</b>
<b>Surplus/(Deficit) for the year</b>		<b>25,277</b>	<b>20,433</b>	<b>79,186</b>	<b>48,862</b>	<b>47,765</b>	<b>47,765</b>	<b>36,369</b>	<b>40,616</b>	<b>35,770</b>

**Explanatory notes to Table A2 – Budget 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. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.

**Table 7: MBRR Table A3 – Budgeted Financial performance (revenue and expenditure by municipal vote)**

**KZN285 Mthonjaneni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue by Vote</b>	1									
Vote 1 - Exacutive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	6,315	-	-	-	-	-	-
Vote 3 - Finance and administration		75,088	86,958	133,731	90,712	93,486	93,486	89,435	97,084	103,324
Vote 4 - Community and social services		30	-	3,280	810	810	810	1,069	1,127	1,188
Vote 5 - Public safety		-	-	-	-	24,093	24,093	7,881	8,291	8,747
Vote 6 - Planning and development		-	-	-	4,889	-	-	-	-	-
Vote 7 - Road transport		20,599	370	62,440	42,371	23,167	23,167	20,268	18,758	19,585
Vote 8 - Energy sources		13,802	39,283	26,972	30,851	30,851	30,851	40,512	42,908	35,388
Vote 9 - Waste management		1,128	1,354	1,418	1,164	1,164	1,164	1,804	1,897	2,002
Vote 10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>110,646</b>	<b>127,966</b>	<b>234,155</b>	<b>170,797</b>	<b>173,571</b>	<b>173,571</b>	<b>160,970</b>	<b>170,064</b>	<b>170,232</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Exacutive and Council		7,574	10,284	21,051	10,352	12,770	12,770	12,546	12,879	13,213
Vote 2 - Municipal Manager		-	-	-	6,361	7,134	7,134	6,917	7,007	7,170
Vote 3 - Finance and administration		21,484	34,629	57,732	34,664	36,865	36,865	34,208	36,710	37,752
Vote 4 - Community and social services		9,774	9,593	34,560	10,651	11,938	11,938	9,421	8,806	9,156
Vote 5 - Public safety		-	-	2,978	3,413	11,369	11,369	11,815	12,422	13,042
Vote 6 - Planning and development		-	-	-	17,791	1,231	1,231	3,811	3,453	3,576
Vote 7 - Road transport		7,344	17,951	11,984	10,876	15,982	15,982	16,961	17,722	18,495
Vote 8 - Energy sources		13,035	10,842	24,907	25,946	26,691	26,691	26,881	28,317	29,832
Vote 9 - Waste management		1,934	1,842	1,757	1,882	1,826	1,826	2,042	2,132	2,227
Vote 10 - [Name of sub-vote]		24,224	22,394	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>85,369</b>	<b>107,533</b>	<b>154,969</b>	<b>121,935</b>	<b>125,806</b>	<b>125,806</b>	<b>124,600</b>	<b>129,448</b>	<b>134,462</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>25,277</b>	<b>20,433</b>	<b>79,186</b>	<b>48,862</b>	<b>47,765</b>	<b>47,765</b>	<b>36,369</b>	<b>40,616</b>	<b>35,770</b>

**Explanatory notes to MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure per 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 Municipality. This means it is possible to present the operating surplus or deficit of a vote.

**Table 8: MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure)**

**KZN285 Mthonjaneni - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue By Source</b>											
Property rates	2	8,040	9,817	9,789	13,165	13,165	13,165	-	13,850	14,833	15,649
Service charges - electricity revenue	2	19,449	19,167	19,890	22,375	22,375	22,375	-	25,512	26,908	28,388
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1,128	1,354	1,046	1,164	1,164	1,164	-	1,803	1,896	2,000
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		366	247	229	252	252	252	-	171	171	180
Interest earned - external investments		2,901	3,284	2,176	3,335	3,335	3,335	-	1,200	1,266	1,336
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18,232	24,309	31,618	21,400	21,400	21,400	-	5,000	5,260	5,549
Licences and permits		2,360	2,070	1,923	2,693	2,693	2,693	-	2,881	3,031	3,198
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		37,767	44,680	71,384	76,584	79,370	79,370	-	76,672	81,490	86,871
Other revenue	2	4,911	1,599	3,374	3,551	3,539	3,539	-	1,133	1,177	1,242
Gains on disposal of PPE		-	416	608	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>95,155</b>	<b>106,944</b>	<b>142,036</b>	<b>144,519</b>	<b>147,293</b>	<b>147,293</b>	<b>-</b>	<b>128,221</b>	<b>136,031</b>	<b>144,412</b>
<b>Expenditure By Type</b>											
Employee related costs	2	23,722	24,982	33,195	46,818	44,516	44,516	-	48,580	50,658	52,852
Remuneration of councillors		2,944	3,168	6,441	8,131	7,674	7,674	-	7,886	7,984	8,089
Debt impairment	3	2,410	-	-	2,000	2,000	2,000	-	2,300	2,350	2,479
Depreciation & asset impairment	2	4,693	5,809	14,437	5,809	5,809	5,809	-	5,252	5,527	5,817
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	18,194	19,079	20,223	23,800	24,307	24,307	-	24,500	25,848	27,269
Other materials	8	2,766	7,776	-	5,837	1,444	1,444	-	1,252	1,636	1,704
Contracted services		2,366	2,159	3,231	4,684	22,550	22,550	-	18,094	17,740	18,085
Transfers and subsidies		-	-	-	580	-	-	-	-	-	-
Other expenditure	4, 5	27,151	44,560	77,443	24,276	17,506	17,506	-	16,737	17,706	18,166
Loss on disposal of PPE		1,124	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>85,369</b>	<b>107,533</b>	<b>154,969</b>	<b>121,935</b>	<b>125,806</b>	<b>125,806</b>	<b>-</b>	<b>124,600</b>	<b>129,448</b>	<b>134,462</b>
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9,785	(589)	(12,934)	22,584	21,487	21,487	-	3,620	6,583	9,950
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	6	15,492	21,022	37,399	26,278	26,278	26,278	-	32,749	34,033	25,820
Transfers and subsidies - capital (in-kind - all)		-	-	54,721	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>25,277</b>	<b>20,433</b>	<b>79,186</b>	<b>48,862</b>	<b>47,765</b>	<b>47,765</b>	<b>-</b>	<b>36,369</b>	<b>40,616</b>	<b>35,770</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>25,277</b>	<b>20,433</b>	<b>79,186</b>	<b>48,862</b>	<b>47,765</b>	<b>47,765</b>	<b>-</b>	<b>36,369</b>	<b>40,616</b>	<b>35,770</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>25,277</b>	<b>20,433</b>	<b>79,186</b>	<b>48,862</b>	<b>47,765</b>	<b>47,765</b>	<b>-</b>	<b>36,369</b>	<b>40,616</b>	<b>35,770</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>25,277</b>	<b>20,433</b>	<b>79,186</b>	<b>48,862</b>	<b>47,765</b>	<b>47,765</b>	<b>-</b>	<b>36,369</b>	<b>40,616</b>	<b>35,770</b>

**Explanatory notes to Table A4 – Budgeted Financial Performance (revenue and expenditure)**

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from operating statement, as inclusions of these revenue sources would distort the calculation of the operating surplus/deficit.

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality’s budgeting process. Interest comprises of; interest on primary bank account as well as interest earned from call investment accounts.

Explanatory notes for material movements have been provided as stated above under section, 1.5 – Operating expenditure framework.

**Table 9: MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding sources**

**KZN285 Mthonjaneni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding**

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and Council		223	1,689	960	-	-	-	-	40	60	85
Vote 2 - Municipal Manager		-	-	22	-	-	-	-	40	60	85
Vote 3 - Finance and administration		7	596	61	-	-	-	-	235	594	656
Vote 4 - Community and social services		596	8,483	163	-	-	-	-	100	205	235
Vote 5 - Public safety		-	-	-	-	-	-	-	2,175	150	200
Vote 6 - Planning and development		-	-	-	-	-	-	-	-	-	-
Vote 7 - Road transport		-	756	197	-	-	-	-	18,409	19,143	19,540
Vote 8 - Energy sources		14,692	7,716	22,339	-	-	-	-	15,840	17,700	8,450
Vote 9 - Waste management		-	-	1,700	-	-	-	-	500	150	200
Vote 10 - [Name of sub-vote]		5,664	14,383	1,700	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>21,182</b>	<b>33,624</b>	<b>27,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,339</b>	<b>38,062</b>	<b>29,451</b>
<b>Total Capital Expenditure - Vote</b>		<b>21,182</b>	<b>33,624</b>	<b>27,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,339</b>	<b>38,062</b>	<b>29,451</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>230</b>	<b>2,286</b>	<b>1,206</b>	<b>5,344</b>	<b>9,841</b>	<b>9,841</b>	<b>-</b>	<b>315</b>	<b>724</b>	<b>826</b>
Executive and council		223	1,689	982	5,045	9,602	9,602	-	80	130	170
Finance and administration		7	596	224	299	239	239	-	235	594	656
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>596</b>	<b>9,239</b>	<b>3,220</b>	<b>121</b>	<b>517</b>	<b>517</b>	<b>-</b>	<b>1,275</b>	<b>355</b>	<b>435</b>
Community and social services		596	8,483	3,220	11	59	59	-	100	205	235
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	756	-	110	458	458	-	1,175	150	200
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>14,692</b>	<b>7,716</b>	<b>19,316</b>	<b>18,728</b>	<b>18,628</b>	<b>18,628</b>	<b>-</b>	<b>18,409</b>	<b>19,143</b>	<b>19,540</b>
Planning and development		-	-	-	450	450	450	-	-	-	-
Road transport		14,692	7,716	19,316	18,278	18,178	18,178	-	18,409	19,143	19,540
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>5,664</b>	<b>14,383</b>	<b>10,500</b>	<b>15,490</b>	<b>20,438</b>	<b>20,438</b>	<b>-</b>	<b>16,340</b>	<b>17,850</b>	<b>8,650</b>
Energy sources		5,664	14,383	8,800	14,240	20,399	20,399	-	15,840	17,700	8,450
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	1,700	1,250	39	39	-	500	150	200
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3	<b>21,182</b>	<b>33,624</b>	<b>34,242</b>	<b>39,683</b>	<b>49,423</b>	<b>49,423</b>	<b>-</b>	<b>36,339</b>	<b>38,072</b>	<b>29,451</b>
<b>Funded by:</b>											
National Government		15,610	20,904	27,399	26,278	26,278	26,278	-	32,749	34,033	25,820
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>15,610</b>	<b>20,904</b>	<b>27,399</b>	<b>26,278</b>	<b>26,278</b>	<b>26,278</b>	<b>-</b>	<b>32,749</b>	<b>34,033</b>	<b>25,820</b>
<b>Public contributions &amp; donations</b>	5										
<b>Borrowing</b>	6										
<b>Internally generated funds</b>	7	<b>5,572</b>	<b>12,720</b>	<b>6,843</b>	<b>13,405</b>	<b>23,145</b>	<b>23,145</b>	<b>-</b>	<b>3,590</b>	<b>4,039</b>	<b>3,631</b>
<b>Total Capital Funding</b>	7	<b>21,182</b>	<b>33,624</b>	<b>34,242</b>	<b>39,683</b>	<b>49,423</b>	<b>49,423</b>	<b>-</b>	<b>36,339</b>	<b>38,072</b>	<b>29,451</b>

**Explanatory notes to Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source**

1. Table A5 is a breakdown of the capital programs in relation to capital expenditure by municipal vote (multi – year and single – year appropriations); capital expenditure by standard classification; and funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Mthonjaneni Municipality capital budget is set at R 36.3 million in order to address backlogs of electricity in some other wards that are within the jurisdiction of Mthonjaneni Local Municipality and also to address to the infrastructure backlogs.
3. The capital programs of Mthonjaneni Municipality is funded mainly from national & provincial grants and subsidies and a small portion from internally generated funds.

**Table 10: MBRR Table A6 – Budgeted Financial Position**

**KZN285 Mthonjaneni - Table A6 Budgeted Financial Position**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		5,805	1,827	30,000	4,074	4,074	4,074		9,473	9,473	9,473
Call investment deposits	1	43,454	40,644	25,500	28,725	28,725	28,725	-	16,524	16,524	16,524
Consumer debtors	1	3,711	4,435	46,128	4,435	4,435	4,435	-	4,283	4,283	4,283
Other debtors		15,730	19,944	21,068	19,944	19,944	19,944		26,594	26,594	26,594
Current portion of long-term receivables											
Inventory	2	481	460	336	460	460	460		419	419	419
<b>Total current assets</b>		<b>69,181</b>	<b>67,309</b>	<b>123,032</b>	<b>57,638</b>	<b>57,638</b>	<b>57,638</b>	<b>-</b>	<b>57,293</b>	<b>57,293</b>	<b>57,293</b>
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property		2,408	2,368	2,510	2,368	2,368	2,368		2,327	2,327	2,327
Investment in Associate											
Property, plant and equipment	3	159,720	187,606	187,715	187,606	187,606	187,606	-	281,254	281,254	281,254
Agricultural											
Biological		2,265	2,662	5,136	2,662	2,662	2,662		2,793	2,793	2,793
Intangible		125	99	98	99	99	99		81	81	81
Other non-current assets		1	1	-	1	1	1		1	1	1
<b>Total non current assets</b>		<b>164,519</b>	<b>192,735</b>	<b>195,458</b>	<b>192,735</b>	<b>192,735</b>	<b>192,735</b>	<b>-</b>	<b>286,456</b>	<b>286,456</b>	<b>286,456</b>
<b>TOTAL ASSETS</b>		<b>233,700</b>	<b>260,044</b>	<b>318,490</b>	<b>250,373</b>	<b>250,373</b>	<b>250,373</b>	<b>-</b>	<b>343,749</b>	<b>343,749</b>	<b>343,749</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4										
Consumer deposits		1,019	1,026	1,216	1,026	1,026	1,026		1,052	1,052	1,052
Trade and other payables	4	5,053	8,768	2,804	8,768	8,768	8,768	-	12,922	12,922	12,922
Provisions		486	409	21,624	409	409	409		579	579	579
<b>Total current liabilities</b>		<b>6,558</b>	<b>10,203</b>	<b>25,643</b>	<b>10,203</b>	<b>10,203</b>	<b>10,203</b>	<b>-</b>	<b>14,553</b>	<b>14,553</b>	<b>14,553</b>
<b>Non current liabilities</b>											
Borrowing											
Provisions		4,946	4,946	2,746	7,212	7,212	7,212		7,379	7,379	7,379
<b>Total non current liabilities</b>		<b>4,946</b>	<b>4,946</b>	<b>2,746</b>	<b>7,212</b>	<b>7,212</b>	<b>7,212</b>	<b>-</b>	<b>7,379</b>	<b>7,379</b>	<b>7,379</b>
<b>TOTAL LIABILITIES</b>		<b>11,504</b>	<b>15,149</b>	<b>28,390</b>	<b>17,415</b>	<b>17,415</b>	<b>17,415</b>	<b>-</b>	<b>21,932</b>	<b>21,932</b>	<b>21,932</b>
<b>NET ASSETS</b>	5	<b>222,196</b>	<b>244,895</b>	<b>290,100</b>	<b>232,958</b>	<b>232,958</b>	<b>232,958</b>	<b>-</b>	<b>321,817</b>	<b>321,817</b>	<b>321,817</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)	4	222,196	244,895	290,100	232,958	232,958	232,958		321,817	321,817	321,817
Reserves											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>222,196</b>	<b>244,895</b>	<b>290,100</b>	<b>232,958</b>	<b>232,958</b>	<b>232,958</b>	<b>-</b>	<b>321,817</b>	<b>321,817</b>	<b>321,817</b>

**Explanatory notes to Table A6 – Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet)
2. 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 ready converted to cash, or liabilities immediately required to be met from cash, appear first.
3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budget Financial Position.

**Table 11: MBRR Table A7 – Budgeted Cash Flow Statement**

**KZN285 Mthonjaneni - Table A7 Budgeted Cash Flows**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		7,185	6,331	9,901	7,125	4,683	4,683		8,310	8,005	8,486
Service charges		27,892	22,331	23,788	21,957	16,615	16,615		23,487	23,274	24,671
Other revenue				24,918	10,543	7,446	7,446		9,185	7,349	7,818
Government - operating	1	49,618	44,680	77,172	76,584	79,371	79,371		79,371	80,399	85,721
Government - capital	1	15,610	45,867	27,399	26,278	26,278	26,278		32,749	34,033	25,820
Interest		2,901	3,284	3,146	3,335	314	314		1,200	1,266	1,336
Dividends						-	-		-	-	-
<b>Payments</b>											
Suppliers and employees		(78,903)	(95,654)	(126,581)	(113,546)	(117,832)	(117,832)		(117,015)	(120,570)	(125,199)
Finance charges				(11,130)					-	-	-
Transfers and Grants	1			(1,189)	(580)				-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>24,304</b>	<b>26,839</b>	<b>27,424</b>	<b>31,696</b>	<b>16,875</b>	<b>16,875</b>	<b>-</b>	<b>37,287</b>	<b>33,757</b>	<b>28,652</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									8,500	5,000	6,000
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments					13,405				-	-	-
<b>Payments</b>											
Capital assets		(21,182)	(33,628)	(34,242)	(39,683)	(49,423)	(49,423)		(36,339)	(38,062)	(29,451)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(21,182)</b>	<b>(33,628)</b>	<b>(34,242)</b>	<b>(26,278)</b>	<b>(49,423)</b>	<b>(49,423)</b>	<b>-</b>	<b>(27,839)</b>	<b>(33,062)</b>	<b>(23,451)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
<b>Payments</b>											
Repayment of borrowing									-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>3,122</b>	<b>(6,789)</b>	<b>(6,818)</b>	<b>5,418</b>	<b>(32,548)</b>	<b>(32,548)</b>	<b>-</b>	<b>9,448</b>	<b>695</b>	<b>5,201</b>
Cash/cash equivalents at the year begin:	2	46,137	49,259	42,470	20,066	25,997	25,997		(6,551)	2,897	3,591
Cash/cash equivalents at the year end:	2	49,259	42,470	35,652	25,484	(6,551)	(6,551)		2,897	3,591	8,792

**Table 12: MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation**

KZN285 Mthonjaneni - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	49,259	42,470	35,652	25,484	(6,551)	(6,551)	-	2,897	3,591	8,792
Other current investments > 90 days		0	0	19,848	7,315	39,350	39,350	-	23,101	22,406	17,205
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>49,259</b>	<b>42,470</b>	<b>55,500</b>	<b>32,799</b>	<b>32,799</b>	<b>32,799</b>	<b>-</b>	<b>25,997</b>	<b>25,997</b>	<b>25,997</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		295	177	-	177	177	177	-	17	17	17
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(7,758)	(3,341)	(55,223)	(6,364)	(2,258)	(2,258)	-	(12,228)	(9,483)	(9,605)
Other provisions		4,841	16,240	16,113							
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>(2,622)</b>	<b>13,076</b>	<b>(39,110)</b>	<b>(6,187)</b>	<b>(2,081)</b>	<b>(2,081)</b>	<b>-</b>	<b>(12,211)</b>	<b>(9,466)</b>	<b>(9,588)</b>
<b>Surplus(shortfall)</b>		<b>51,881</b>	<b>29,394</b>	<b>94,610</b>	<b>38,986</b>	<b>34,880</b>	<b>34,880</b>	<b>-</b>	<b>38,209</b>	<b>35,464</b>	<b>35,586</b>

**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 that is likely to result from the implementation of the budget.

**Explanatory notes to Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation**

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

**Table 13: MBRR Table A9 – Asset Management**

KZN285 Mthonjaneni - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	39,883	39,883	39,883	36,339	38,072	29,451
<i>Roads Infrastructure</i>		-	-	-	18,278	18,278	18,278	12,589	18,033	18,820
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	12,490	12,490	12,490	15,640	17,200	8,050
<i>Solid Waste Infrastructure</i>		-	-	-	1,250	1,250	1,250	500	150	200
<b>Infrastructure</b>		-	-	-	<b>32,018</b>	<b>32,018</b>	<b>32,018</b>	<b>28,729</b>	<b>35,383</b>	<b>27,070</b>
Community Facilities		-	-	-	-	-	-	5,160	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	<b>5,160</b>	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	6,400	6,400	6,400	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	250	250	250	100	150	160
<b>Intangible Assets</b>		-	-	-	<b>250</b>	<b>250</b>	<b>250</b>	<b>100</b>	<b>150</b>	<b>160</b>
Computer Equipment		-	-	-	128	128	128	190	402	476
Furniture and Office Equipment		-	-	-	537	537	537	225	487	565
Machinery and Equipment		-	-	-	550	550	550	335	650	580
<b>Transport Assets</b>		-	-	-	-	-	-	<b>1,600</b>	<b>1,000</b>	<b>600</b>
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	18,278	18,278	18,278	12,589	18,033	18,820
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	12,490	12,490	12,490	15,640	17,200	8,050
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	1,250	1,250	1,250	500	150	200
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	<b>32,018</b>	<b>32,018</b>	<b>32,018</b>	<b>28,729</b>	<b>35,383</b>	<b>27,070</b>
Community Facilities		-	-	-	-	-	-	5,160	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	<b>5,160</b>	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	6,400	6,400	6,400	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	250	250	250	100	150	160
<b>Intangible Assets</b>		-	-	-	<b>250</b>	<b>250</b>	<b>250</b>	<b>100</b>	<b>150</b>	<b>160</b>
Computer Equipment		-	-	-	128	128	128	190	402	476
Furniture and Office Equipment		-	-	-	537	537	537	225	487	565
Machinery and Equipment		-	-	-	550	550	550	335	650	580
<b>Transport Assets</b>		-	-	-	-	-	-	<b>1,600</b>	<b>1,000</b>	<b>600</b>
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		-	-	-	<b>39,883</b>	<b>39,883</b>	<b>39,883</b>	<b>36,339</b>	<b>38,072</b>	<b>29,451</b>

**Table 14: MBRR Table A10 – Basic service delivery measurement**

KZN285 Mthonjaneni - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Energy:</b>										
Electricity (at least min.service level)		386	386	386	386	386	386	386	425	467
Electricity - prepaid (min.service level)		13,412	13,412	13,412	13,412	13,412	13,412	13,412	14,753	16,229
<i>Minimum Service Level and Above sub-total</i>		13,798	13,798	13,798	13,798	13,798	13,798	13,798	15,178	16,696
Electricity (< min.service level)		315	315	315	315	315	315	315	347	381
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		78	78	78	78	78	78	78	86	94
<i>Below Minimum Service Level sub-total</i>		393	393	393	393	393	393	393	432	476
<b>Total number of households</b>	5	<b>14,191</b>	<b>14,191</b>	<b>14,191</b>	<b>14,191</b>	<b>14,191</b>	<b>14,191</b>	<b>14,191</b>	<b>15,610</b>	<b>17,171</b>
<b>Refuse:</b>										
Removed at least once a week		3,273	3,273	3,273	3,273	3,273	3,273	3,600	3,960	-
<i>Minimum Service Level and Above sub-total</i>		3,273	3,273	3,273	3,273	3,273	3,273	3,600	3,960	-
Removed less frequently than once a week		58	58	58	58	58	58	58	64	70
Using communal refuse dump		1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,559	1,715
Using own refuse dump		11,147	11,147	11,147	11,147	11,147	11,147	11,147	12,262	13,488
Other rubbish disposal		145	145	145	145	145	145	145	160	175
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		12,767	12,767	12,767	12,767	12,767	12,767	12,767	14,044	15,448
<b>Total number of households</b>	5	<b>16,040</b>	<b>16,040</b>	<b>16,040</b>	<b>16,040</b>	<b>16,040</b>	<b>16,040</b>	<b>16,367</b>	<b>18,004</b>	<b>15,448</b>

## **Part 2 – Supporting Documentation**

### **2.1 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 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 Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of MMC for Finance.

The primary aims of the Budget Steering Committees 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 Municipality'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 various spending priorities of the different municipal departments are properly evaluated and prioritized in the allocation of resources.

#### **2.1.1 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 (i.e. in August 2017) a time schedule that sets out the process to revise the IDP and the budget.

The Mayor tabled in Council the required IDP and budget time schedule on 31 August 2017. Key dates applicable to the process were:

- August 2017 – Joint strategic planning session of the Mayoral Committee and Executive Management. Aim to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritization criteria for the compilation of the 2018/19 MTREF;
- November 2017 – Detail departmental budget proposals ( capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- January 2018 – Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- January 2018 – Multi-year budget proposals are submitted to the Mayoral Committee for endorsement;
- 25 January 2018 – Council consider the 2017/18 Mid-year Review and Adjustments Budget;
- February 2018 – Recommendations of the Mayoral Committee are communicated to the Budget steering Committee, and on the respective departments.
- 29 March 2018 – Tabling in Council of the Final 2018/19 IDP and 2018/19 MTREF for public consultation;
- April 2018 – Public consultation;
- May 2018 – closing date for written comments;

- May 2018 – finalization of the IDP and MTREF, taking into consideration comments received from the public, comments from Provincial Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- May 2018 – tabling of the 2017/18 MTREF before Council for consideration and approval.

### **2.1.2 Community Consultation**

The draft budget 2018/19 MTREF as tabled before Council on 29 March 2018 for community consultation was published on the municipality's website, and hard copies were made available at customer care offices, municipal notice boards and the municipal library.

All documents in the appropriate format (electronic and printed) were provided to National Treasury and Provincial Treasury in accordance with section 23 of the MFMA, to provide opportunity for them to make inputs.

## **2.2 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 IDP process.

Municipalities in South Africa need to utilize integrated development planning as a method to plan future developments in their areas and so find the best solutions to achieve sound long-term developments 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 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 development 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.

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.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy
- National and Provincial spatial development perspectives;

## **2.3 Measurable performance objectives and indicators**

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated

planning process unfolds. The municipality targets, monitors, assess and reviews organizational performance which in turn is directly linked to individual employee's performance.

## **2.4 Overview of budget related-policies**

### **Banking and Investment Policy**

The policy is aimed at gaining the highest possible return on investment, without incurring undue risks, during those periods when cash revenues are not needed for capital or operational purposes. The effectiveness of the investment policy is dependent on the accuracy of the municipality's cash management programme, which must identify the amounts surplus to the municipality's needs, as well as the time when and period for which such revenues are surplus.

### **Rates Policy**

The purpose of this policy is to:

- Comply with the provisions of section 3 of the Municipal Property Rates Act, (Act No. 6 of 2004)
- Give effect to the principles outlined above;
- Determine the methodology and to prescribe procedures for the implementation of the Act;
- Determine criteria to be applied for the levying of differential rates for different categories of properties

### **Supply Chain Management Policy**

Mthonjaneni Local Municipality may not act otherwise than in accordance with this supply chain management policy when –

- a) procuring goods or services;
- b) disposing of goods no longer needed;
- c) selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
- d) selecting external mechanism referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

## **2.5 Overview of budget funding**

Mthonjaneni Local Municipality's budget is funded in accordance with section 18 of the Municipal Finance Management Act, (Act No. 56 of 2003) which states that:

- (1) An annual budget may only be funded from –
  - a) realistically anticipated revenues to be collected;
  - b) Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
  - c) borrowed funds, but only for the capital budget referred to in section 17 (2)
- (2) Revenue projections in the budget must be realistic, taking into account –
  - a) Projected revenue for the current year based on collection levels to date; and
  - b) Actual revenue collected in previous financial years.

**Table 15: Final annual to Expenditure on allocations and grant programmes**

**KZN285 Mthonjaneni - Supporting Table SA19 Expenditure on transfers and grant programme**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		20,575	36,783	45,814	75,813	75,813	75,813	75,637	80,399	85,721
Local Government Equitable Share		17,035	31,674	38,963	67,317	67,317	67,317	70,979	77,549	82,871
Finance Management		1,650	1,800	1,800	2,850	2,850	2,850	2,850	2,850	2,850
Municipal Systems Improvement		890	934	930	-	-	-	-	-	-
EPWP Incentive		1,000	2,375	2,264	2,222	2,222	2,222	1,808	-	-
Demarcation Transition Grant				1,857	3,424	3,424	3,424	-	-	-
<b>Provincial Government:</b>		634	661	723	771	771	771	1,035	1,091	1,150
Community libraries Service grant		120	126	170	771	771	771	197	211	226
Provincialisation of Libraries		514	535	553	-	-	-	838	880	924
<b>Other grant providers:</b>		-	500	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>		<b>21,209</b>	<b>37,944</b>	<b>46,537</b>	<b>76,584</b>	<b>76,584</b>	<b>76,584</b>	<b>76,672</b>	<b>81,490</b>	<b>86,871</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		12,487	15,610	20,904	26,278	26,278	26,278	32,749	34,033	25,820
Municipal Infrastructure Grant (MIG)		12,487	12,610	12,904	18,278	18,278	18,278	17,749	18,033	18,820
integrated national electrification grant (INEG)			3,000	8,000	8,000	8,000	8,000	15,000	16,000	7,000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		265	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>12,752</b>	<b>15,610</b>	<b>20,904</b>	<b>26,278</b>	<b>26,278</b>	<b>26,278</b>	<b>32,749</b>	<b>34,033</b>	<b>25,820</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>33,961</b>	<b>53,554</b>	<b>67,441</b>	<b>102,862</b>	<b>102,862</b>	<b>102,862</b>	<b>109,421</b>	<b>115,523</b>	<b>112,691</b>

**Table 16: Final annual budget to councillor allowances and employee benefits**

**KZN285 Mthonjaneni - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	FALSE	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		1,569	2,085	1,898	5,603	4,224	4,224	4,436	4,666	4,923
Pension and UIF Contributions		251	314	333	-	634	634	634	667	703
Medical Aid Contributions		34	43	44	-	65	65	65	69	72
Motor Vehicle Allowance		676	403	734	1,868	1,641	1,641	1,641	1,726	1,821
Cellphone Allowance		206	259	316	570	1,020	1,020	1,020	1,073	1,132
Other benefits and allowances		107	40	42	90	90	90	90	95	100
<b>Sub Total - Councillors</b>		<b>2,843</b>	<b>3,143</b>	<b>3,366</b>	<b>8,131</b>	<b>7,674</b>	<b>7,674</b>	<b>7,886</b>	<b>8,296</b>	<b>8,752</b>
<b>% increase</b>	4		<b>10.5%</b>	<b>7.1%</b>	<b>141.5%</b>	<b>(5.6%)</b>	<b>-</b>	<b>2.8%</b>	<b>5.2%</b>	<b>5.5%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		2,608	2,875	2,721	3,621	3,034	3,034	3,456	3,636	3,836
Pension and UIF Contributions		39	43		9	9	9	9	9	10
Performance Bonus			252	525	507	585	585	482	507	535
Motor Vehicle Allowance	3			686	881	827	827	902	949	1,001
Cellphone Allowance	3			24	-	11	11	18	19	20
Housing Allowances	3				-	72	72	72	76	80
Other benefits and allowances	3	641	591	4	-	163	163	173	182	192
Payments in lieu of leave					116	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3,287</b>	<b>3,761</b>	<b>3,959</b>	<b>5,134</b>	<b>4,701</b>	<b>4,701</b>	<b>5,113</b>	<b>5,378</b>	<b>5,674</b>
<b>% increase</b>	4		<b>14.4%</b>	<b>5.3%</b>	<b>29.7%</b>	<b>(8.4%)</b>	<b>-</b>	<b>8.8%</b>	<b>5.2%</b>	<b>5.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		11,892	14,443	17,098	27,419	24,811	24,811	27,363	28,338	29,304
Pension and UIF Contributions		1,697	1,945	2,279	3,739	3,706	3,706	3,844	4,044	4,266
Medical Aid Contributions		695	980	1,231	1,853	2,220	2,220	2,179	2,293	2,419
Overtime		848	1,017	1,157	1,490	1,144	1,144	1,273	1,339	1,413
Performance Bonus			140		2,085	2,041	2,041	2,253	2,370	2,501
Motor Vehicle Allowance	3	597	629	660	2,676	3,067	3,067	3,337	3,511	3,704
Cellphone Allowance	3				-	156	156	167	176	185
Housing Allowances	3		47		29	29	29	31	32	34
Other benefits and allowances	3	573	724	931	1,600	2,637	2,637	3,020	3,177	3,352
Payments in lieu of leave					795	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>16,362</b>	<b>19,961</b>	<b>23,706</b>	<b>41,685</b>	<b>39,811</b>	<b>39,811</b>	<b>43,467</b>	<b>45,279</b>	<b>47,178</b>
<b>% increase</b>	4		<b>22.0%</b>	<b>18.8%</b>	<b>75.8%</b>	<b>(4.5%)</b>	<b>-</b>	<b>9.2%</b>	<b>4.2%</b>	<b>4.2%</b>
<b>Total Parent Municipality</b>		<b>22,493</b>	<b>26,865</b>	<b>31,031</b>	<b>54,949</b>	<b>52,186</b>	<b>52,186</b>	<b>56,466</b>	<b>58,954</b>	<b>61,604</b>
			<b>19.4%</b>	<b>15.5%</b>	<b>77.1%</b>	<b>(5.0%)</b>	<b>-</b>	<b>8.2%</b>	<b>4.4%</b>	<b>4.5%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>22,493</b>	<b>26,865</b>	<b>31,031</b>	<b>54,949</b>	<b>52,186</b>	<b>52,186</b>	<b>56,466</b>	<b>58,954</b>	<b>61,604</b>
<b>% increase</b>	4		<b>19.4%</b>	<b>15.5%</b>	<b>77.1%</b>	<b>(5.0%)</b>	<b>-</b>	<b>8.2%</b>	<b>4.4%</b>	<b>4.5%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>19,649</b>	<b>23,722</b>	<b>27,665</b>	<b>46,818</b>	<b>44,512</b>	<b>44,512</b>	<b>48,580</b>	<b>50,658</b>	<b>52,852</b>

	<b>FINAL BUDGET 2018/19</b>	<b>Budget year 2018/19</b>	<b>Budget year 2019/20</b>	<b>Budget year 2020/21</b>	<b>% Percent age</b>
<b>Revenue by Source</b>					
Property Rates		13,849,653.64	14,833,114.99	15,648,936.31	9%
Service charges-electricity revenue		25,511,585.63	26,907,670.97	28,387,592.88	16%
Service charges-refuse revenue		1,802,543.02	1,895,914.04	2,000,189.31	1%
Rentals of facilities and equipment		170,836.13	170,836.13	180,232.12	0%
Interest earned-External investments		1,200,000.00	1,266,000.00	1,335,630.00	1%
Fines		5,000,000.00	5,260,000.00	5,549,300.00	3%
Licences and permits		2,881,069.16	3,030,884.76	3,197,583.42	2%
Grant income-Operating		76,672,000.00	81,490,000.00	86,871,000.00	48%
Grant income-Capital		32,749,000.00	34,033,000.00	25,820,000.00	20%
Other Revenue		1,132,948.70	1,177,055.34	1,241,793.38	1%
		<b>160,969,636.28</b>	<b>170,064,476.23</b>	<b>170,232,257.42</b>	<b>100%</b>
<b>Expenditure by Type</b>					
Employee related costs		48,579,976.96	50,669,350.02	52,852,076.98	39%
Remuneration of councillors		7,885,706.38	7,984,302.75	8,089,005.20	6%
Debt impairment		2,300,000.00	2,350,000.00	2,479,250.00	2%
Depreciation and asset impairment		5,252,206.00	5,527,206.00	5,817,331.00	4%
Bulk Purchases		24,500,000.00	25,847,500.00	27,269,112.50	20%
Other materials		1,252,125.00	1,636,247.50	1,704,136.75	1%
Other expenditure		16,736,844.77	17,705,618.44	18,166,413.66	13%
Contracted Services		18,093,589.77	17,739,537.65	18,084,780.92	15%
		<b>124,600,448.88</b>	<b>129,459,762.37</b>	<b>134,462,107.01</b>	<b>100%</b>
<b>Surplus/ ( Deficit)</b>					
		<b>36,369,187.39</b>	<b>40,604,713.86</b>	<b>35,770,150.41</b>	
<b>Capital Expenditure</b>					
		<b>36,339,000.00</b>	<b>38,071,900.00</b>	<b>29,450,790.00</b>	
<b>Net Surplus/ ( Deficit)</b>					
		<b>30,187.39</b>	<b>2,532,813.86</b>	<b>6,319,360.41</b>	

CAPITAL EXPENDITURE				
VOTE DESCRIPTION	FUNDING SOURCE	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
<b>Municipal Manager</b>				
Computer Equipment	INTERNAL FUNDS	20,000.00	40,000.00	50,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	20,000.00	30,000.00	35,000.00
		<b>40,000.00</b>	<b>70,000.00</b>	<b>85,000.00</b>
<b>Mayoral and Council</b>				
Computer Equipment	INTERNAL FUNDS	20,000.00	30,000.00	40,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	20,000.00	30,000.00	45,000.00
		<b>40,000.00</b>	<b>60,000.00</b>	<b>85,000.00</b>
<b>Administrative and Corporate Support</b>				
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	20,000.00	74,800.00	82,280.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	-	12,100.00	13,310.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	20,000.00	132,000.00	145,200.00
Transport Assets	INTERNAL FUNDS	-	-	-
		<b>40,000.00</b>	<b>218,900.00</b>	<b>240,790.00</b>
<b>Budget and Treasury Office</b>				
Intangible Assets	INTERNAL FUNDS	100,000.00	150,000.00	160,000.00
Expenditure:Operational Cost:Assets less than the value of	INTERNAL FUNDS	35,000.00	70,000.00	80,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	30,000.00	75,000.00	85,000.00
Furniture and Office Equipment	INTERNAL FUNDS	30,000.00	80,000.00	90,000.00
		<b>195,000.00</b>	<b>375,000.00</b>	<b>415,000.00</b>
<b>Community Services</b>				
Computer Equipment	INTERNAL FUNDS	30,000.00	70,000.00	80,000.00
Furniture and Office Equipment	INTERNAL FUNDS	30,000.00	80,000.00	90,000.00
		<b>60,000.00</b>	<b>150,000.00</b>	<b>170,000.00</b>
<b>Libraries</b>				
Furniture and Office Equipment	INTERNAL FUNDS	25,000.00	35,000.00	40,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	15,000.00	20,000.00	25,000.00
		<b>40,000.00</b>	<b>55,000.00</b>	<b>65,000.00</b>
<b>Electricity Services</b>				
Infrastructure Assets	INTERNAL FUNDS	-	-	-
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	100,000.00	200,000.00	150,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	140,000.00	150,000.00	100,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	150,000.00	350,000.00	300,000.00
Other Assets	NATIONAL GOVERNMENT	-	-	-
Assets:Non-current Assets:Property, Plant and Equipment	NATIONAL GOVERNMENT	10,000,000.00	10,000,000.00	5,000,000.00
Assets:Non-current Assets:Property, Plant and Equipment	NATIONAL GOVERNMENT	5,000,000.00	6,000,000.00	2,000,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	-	-	-
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	250,000.00	500,000.00	500,000.00
Machinery and Equipment	INTERNAL FUNDS	-	-	-
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	100,000.00	350,000.00	300,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	100,000.00	150,000.00	100,000.00
Transport Assets	INTERNAL FUNDS	-	-	-
		<b>15,840,000.00</b>	<b>17,700,000.00</b>	<b>8,450,000.00</b>
<b>Roads</b>				
Infrastructure Assets	NATIONAL GOVERNMENT	-	-	-
Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Roads				
Infrastructure:Cost:Decommissioning, Restoration and Similar Liabilities- Rural Roads	NATIONAL GOVERNMENT	10,000,000.00	10,000,000.00	10,000,000.00
Assets:Non-current Assets:Property, Plant and Equipment	NATIONAL GOVERNMENT	7,749,000.00	8,033,000.00	8,820,000.00
Computer Equipment	INTERNAL FUNDS	30,000.00	60,000.00	70,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	30,000.00	50,000.00	50,000.00
Transport Assets	INTERNAL FUNDS	600,000.00	1,000,000.00	600,000.00
		<b>18,409,000.00</b>	<b>19,143,000.00</b>	<b>19,540,000.00</b>
<b>Fire Fighting</b>				
Furniture and Office Equipment	INTERNAL FUNDS	30,000.00	20,000.00	30,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	100,000.00	80,000.00	100,000.00
Transport Assets - Engine Truck	INTERNAL FUNDS	1,000,000.00	-	-
		<b>1,130,000.00</b>	<b>100,000.00</b>	<b>130,000.00</b>
<b>Licensing and Protection Services</b>				
Computer Equipment	INTERNAL FUNDS	25,000.00	20,000.00	30,000.00
Assets:Non-current Assets:Property, Plant and Equipment	INTERNAL FUNDS	20,000.00	30,000.00	40,000.00
		<b>45,000.00</b>	<b>50,000.00</b>	<b>70,000.00</b>
<b>Solid Waste Removal</b>				
Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Solid Waste				
Infrastructure:Cost:Acquisitions ( Refuse Bins/Skips)	INTERNAL FUNDS	500,000.00	150,000.00	200,000.00
		<b>500,000.00</b>	<b>150,000.00</b>	<b>200,000.00</b>
		<b>36,339,000.00</b>	<b>38,071,900.00</b>	<b>29,450,790.00</b>

COUNCIL					
0.00	Office-bearer Allowance/Speaker	0.00	3,600.00	3,600.00	3,600.00
0.00	Out of pocket Expenses/Speaker	0.00	0.00	0.00	0.00
0.00	Travelling Allowance/Speaker	0.00	83,150.75	83,150.75	83,150.75
0.00	Use of Personal Facilities/Speaker	0.00	0.00	0.00	0.00
0.00	Market Related Non-pensionable Allowance/Speaker	0.00	0.00	0.00	0.00
0.00	Basic Salary/Speaker	0.00	227,760.72	239,604.28	252,782.51
0.00	Cell phone Allowance/Speaker	0.00	40,800.00	40,800.00	40,800.00
0.00	Housing Allowance/Speaker	0.00	0.00	0.00	0.00
0.00	In-kind Benefits/Speaker	0.00	0.00	0.00	0.00
0.00	Motor Vehicle Allowance/Speaker	0.00	0.00	0.00	0.00
0.00	Pension Fund Contributions/Speaker		32,537.28	32,537.28	0.00
0.00	Medial Aid Benefits/Speaker		0.00	0.00	0.00
0.00	Office-bearer Allowance/Executive Mayor		3,600.00	3,600.00	3,600.00
0.00	Out of pocket Expenses/Executive Mayor		0.00	0.00	0.00
0.00	Travelling Allowance/Executive Mayor		103,938.50	103,938.50	103,938.50
0.00	Use of Personal Facilities/Executive Mayor		0.00	0.00	0.00
0.00	Market Related Non-pensionable Allowance/Executive Mayor		0.00	0.00	0.00
0.00	Basic Salary/Executive Mayor		283,345.38	298,929.37	315,370.49
0.00	Cell phone Allowance/Executive Mayor		40,800.00	40,800.00	40,800.00
0.00	Housing Allowance/Executive Mayor		0.00	0.00	0.00
0.00	In-kind Benefits/Executive Mayor		0.00	0.00	0.00
0.00	Motor Vehicle Allowance/Executive Mayor		0.00	0.00	0.00
0.00	Pension Fund Contributions/Executive Mayor		40,671.60	40,671.60	40,671.60
0.00	Medial Aid Benefits/Executive Mayor		0.00	0.00	0.00
0.00	Office-bearer Allowance/Deputy Executive Mayor		3,600.00	3,600.00	3,600.00
0.00	Out of pocket Expenses/Deputy Executive Mayor		0.00	0.00	0.00
0.00	Travelling Allowance/Deputy Executive Mayor		83,150.75	83,150.75	83,150.75
0.00	Use of Personal Facilities/Deputy Executive Mayor		0.00	0.00	0.00
0.00	Market Related Non-pensionable Allowance/Deputy Executive Mayor		0.00	0.00	40,671.60
0.00	Basic Salary/Deputy Executive Mayor		212,275.57	223,950.73	236,268.02
0.00	Cell phone Allowance/Deputy Executive Mayor		40,800.00	40,800.00	40,800.00
0.00	Housing Allowance/Deputy Executive Mayor		0.00	0.00	0.00
0.00	In-kind Benefits/Deputy Executive Mayor		0.00	0.00	0.00
0.00	Motor Vehicle Allowance/Deputy Executive Mayor		0.00	0.00	0.00
0.00	Pension Fund Contributions/Deputy Executive Mayor		30,325.08	30,325.08	30,325.08
0.00	Medial Aid Benefits/Deputy Executive Mayor		16,959.96	16,959.96	0.00
0.00	Office-bearer Allowance/Section 79 Committee		3,600.00	3,600.00	3,600.00
0.00	Out of pocket Expenses/Section 79 Committee		0.00	0.00	0.00
0.00	Travelling Allowance/Section 79 Committee		75,667.25	75,667.25	75,667.25
0.00	Use of Personal Facilities/Section 79 Committee		0.00	0.00	0.00
0.00	Market Related Non-pensionable Allowance/Section 79 Committee		0.00	0.00	0.00
0.00	Basic Salary/Section 79 Committee		207,262.47	218,661.91	230,688.31
0.00	Cell phone Allowance/Section 79 Committee		40,800.00	40,800.00	40,800.00
0.00	Housing Allowance/Section 79 Committee		0.00	0.00	0.00
0.00	In-kind Benefits/Section 79 Committee		0.00	0.00	30,325.08
0.00	Motor Vehicle Allowance/Section 79 Committee		0.00	0.00	16,959.96
0.00	Pension Fund Contributions/Section 79 Committee		29,608.92	29,608.92	0.00
0.00	Medial Aid Benefits/Section 79 Committee		0.00	0.00	0.00
0.00	Office-bearer Allowance/Executive Committee		10,800.00	10,800.00	10,800.00
0.00	Out of pocket Expenses/Executive Committee		0.00	0.00	0.00
0.00	Travelling Allowance/Executive Committee		233,862.00	246,724.41	260,294.25
0.00	Use of Personal Facilities/Executive Committee		0.00	0.00	0.00
0.00	Market Related Non-pensionable Allowance/Executive Committee		0.00	0.00	0.00
0.00	Basic Salary/Executive Committee		640,578.46	675,810.27	712,979.84
0.00	Cell phone Allowance/Executive Committee		122,400.00	122,400.00	122,400.00
0.00	Housing Allowance/Executive Committee		0.00	0.00	0.00
0.00	In-kind Benefits/Executive Committee		0.00	0.00	0.00
0.00	Motor Vehicle Allowance/Executive Committee		0.00	0.00	0.00
0.00	Pension Fund Contributions/Executive Committee		91,511.28	91,511.28	0.00
0.00	Medial Aid Benefits/Executive Committee		0.00	0.00	0.00
0.00	Office-bearer Allowance/Other Councillors		64,800.00	64,800.00	64,800.00
0.00	Out of pocket Expenses/Other Councillors		0.00	0.00	0.00
0.00	Travelling Allowance/Other Councillors		1,061,307.00	1,061,307.00	1,061,307.00

0.00	Use of Personal Facilities/Other Councillors		0.00	0.00	0.00
0.00	Market Related Non-pensionable Allowance/Other Councillors		0.00	0.00	0.00
0.00	Basic Salary/Other Councillors		2,864,558.26	2,864,558.26	2,864,558.26
0.00	Cell phone Allowance/Other Councillors		734,400.00	734,400.00	734,400.00
0.00	Housing Allowance/Other Councillors		0.00	0.00	0.00
0.00	In-kind Benefits/Other Councillors		0.00	0.00	0.00
0.00	Motor Vehicle Allowance/Other Councillors		0.00	0.00	0.00
0.00	Pension Fund Contributions/Other Councillors		409,003.32	409,003.32	409,003.32
0.00	Medial Aid Benefits/Other Councillors		48,231.84	48,231.84	48,231.84
0.00	Expenditure: Skills Development Levy		71,868.57	71,868.57	71,868.57
0.00	Expenditure:Inventory Consumed:Materials and Supplies		20,000.00	20,000.00	20,000.00
0.00	<b>Subsistence and Travelling/Mayor and Council</b>		0.00	0.00	0.00
0.00	Expenditure:Operational Cost:Parking Fees		3,000.00	3,000.00	3,000.00
0.00	Expenditure:Operational Cost:Toll Gate Fees		2,000.00	2,000.00	2,000.00
0.00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation		250,000.00	250,000.00	250,000.00
0.00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance		7,000.00	7,000.00	7,000.00
0.00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Ser		100,000.00	100,000.00	100,000.00
0.00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:		100,000.00	100,000.00	64,800.00
0.00	Expenditure:Contracted Services:Outsourced Services:Security Services		3,941,397.88	4,158,106.28	4,336,805.90
0.00	Expenditure:Contracted Services:Outsourced Services:Transport Services		100,000.00	100,000.00	100,000.00
0.00	Expenditure:Operational Cost:Assets less than the Capitalisation Threshold		15,000.00	15,000.00	15,000.00
0.00	Expenditure:Operational Cost:Printing, Publications and Books		50,000.00	50,000.00	50,000.00
			<b>12,545,972.83</b>	<b>12,879,218.19</b>	<b>13,212,620.25</b>
			<b>(12,545,972.83)</b>	<b>(12,879,218.19)</b>	<b>(13,212,620.25)</b>



**INTERNAL AUDIT**

Vote #	Vote Description	2018/19 Medium Term & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
New Vote	Basic Salary and Wages/Municipal Staff	515,160.45	543,494.27	573,386.45
New Vote	Bonuses/Municipal Staff	42,930.04	42,930.04	42,930.04
New Vote	Accommodation, Travel and Incidental /Municipal Staff	0.00	0.00	0.00
New Vote	Cellular and Telephone/Municipal Staff	12,000.00	12,000.00	12,000.00
New Vote	Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
New Vote	Travel or Motor Vehicle/Municipal Staff	87,500.00	87,500.00	87,500.00
New Vote	Non-pensionable/Municipal Staff	0.00	0.00	0.00
New Vote	Rental/Municipal Staff	9,000.00	9,000.00	9,000.00
0.00	Acting and Post Related Allowances/Municipal Staff	0.00	0.00	0.00
0.00	Bonus/Municipal Staff	0.00	0.00	0.00
0.00	Long Service Award/Municipal Staff	0.00	0.00	0.00
0.00	Fire Brigade/Municipal Staff	0.00	0.00	0.00
0.00	Scarcity Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Standby Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Tools Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Uniform/Special/Protective Clothing/Municipal Staff	0.00	0.00	0.00
0.00	Entertainment/Municipal Staff	0.00	0.00	0.00
0.00	Overtime/Municipal Staff	0.00	0.00	0.00
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00
0.00	Bargaining Council/Municipal Staff	105.00	105.00	105.00
0.00	Group Life Insurance/Municipal Staff	25,758.02	25,758.02	25,758.02
0.00	Medical/Municipal Staff	0.00	0.00	0.00
0.00	Pension/Municipal Staff	50,228.14	50,228.14	50,228.14
0.00	Unemployment Insurance/Municipal Staff	1,784.64	1,784.64	1,784.64
0.00	Medical/Municipal Staff	0.00	0.00	0.00
0.00	Pension/Municipal Staff	0.00	0.00	0.00
0.00	Long Term Service Awards/Municipal Staff	0.00	0.00	0.00
New Vote	Skills Development Levy	6,026.60	6,026.60	6,026.60
New Vote	Expenditure:Operational Cost:Audit Committee Fee	80,000.00	80,000.00	80,000.00
New Vote	Expenditure:Contracted Services:Consultants and F	760,000.00	760,000.00	760,000.00
		<b>1,590,492.89</b>	<b>1,618,826.72</b>	<b>1,648,718.90</b>
		<b>(1,590,492.89)</b>	<b>(1,618,826.72)</b>	<b>(1,648,718.90)</b>

**BUDGET AND TREASURY OFFICE**

Vote Description	2018/19 Medium Term & Expenditure Framework		
	Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
Revenue:Non-exchange Revenue:Property Rates:Agricultural Property	1,362,064.38	1,436,977.92	1,516,011.70
Revenue:Non-exchange Revenue:Property Rates:Business and Commercial Properties	5,138,274.13	5,642,609.61	5,952,953.14
Revenue:Non-exchange Revenue:Property Rates:Public Service Infrastructure Properties	61,283.21	64,653.78	68,209.74
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Developed	2,226,802.06	2,349,276.18	2,478,486.37
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Vacant Land	201,583.19	212,670.26	224,367.13
Revenue:Non-exchange Revenue:Property Rates:State-owned Properties	714,671.99	753,978.95	795,447.79
Revenue:Non-exchange Revenue:Property Rates:Other Categories	4,144,974.68	4,372,948.29	4,613,460.44
Revenue:Non-exchange Revenue:Property Rates:State Trust Land	0.00	0.00	0.00
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Interest:Current and Non-curre	1,200,000.00	1,266,000.00	1,335,630.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Na	70,979,000.00	77,549,000.00	82,871,000.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Na	0.00	0.00	0.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Nationa	2,850,000.00	2,850,000.00	2,850,000.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Clearance Certificates	3,787.43	3,984.38	4,203.52
Revenue:Exchange Revenue:Operational Revenue:Collection Charges	500,000.00	526,000.00	554,930.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Services	2,524.95	2,656.25	2,802.35
Gains and Losses:Fair Value Adjustment:Investment Property:Gains	25,249.54	26,562.52	28,023.45
Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	25,249.54	26,562.52	28,023.45
	<b>89,435,465.10</b>	<b>97,083,880.65</b>	<b>103,323,549.08</b>
Basic Salary/CFO	590,144.76	622,602.72	656,845.87
Bonuses/CFO	115,332.69	115,332.69	115,332.69
Cellular and Telephone/CFO	0.00	0.00	0.00
Housing Benefits/CFO	0.00	0.00	0.00
Travel or Motor Vehicle/CFO	32,952.24	32,952.24	32,952.24
Unemployment Insurance/CFO	1,784.64	1,784.64	1,784.64
Bargaining Council/CFO	105.00	105.00	105.00
Basic Salary and Wages/Municipal Staff	2,839,572.29	2,995,748.77	3,160,514.95
Bonuses/Municipal Staff	236,631.02	236,631.02	236,631.02
Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
Cellular and Telephone/Municipal Staff	0.00	0.00	0.00
Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
Travel or Motor Vehicle/Municipal Staff	150,000.00	150,000.00	150,000.00
Non-pensionable/Municipal Staff	0.00	0.00	0.00
Rental/Municipal Staff	108,000.00	108,000.00	108,000.00
Overtime/Municipal Staff	72,002.05	72,002.05	72,002.05
Leave Pay/Municipal Staff	0.00	0.00	0.00
Bargaining Council/Municipal Staff	1,470.00	1,470.00	1,470.00
Group Life Insurance/Municipal Staff	141,978.61	141,978.61	141,978.61
Medical/Municipal Staff	194,654.76	194,654.76	194,654.76
Pension/Municipal Staff	437,985.24	437,985.24	437,985.24
Unemployment Insurance/Municipal Staff	26,211.78	26,211.78	26,211.78
Medical/Municipal Staff	0.00	0.00	0.00
Pension/Municipal Staff	0.00	0.00	0.00
Long Term Service Awards/Municipal Staff	0.00	0.00	0.00
Skills Development Levy	44,673.17	5,800.00	6,200.00
Basic Salary and Wages/Municipal Staff	499,999.80	527,499.79	556,512.28
Bonuses/Municipal Staff	41,666.65	41,666.65	41,666.65
Overtime/Municipal Staff	24,999.99	24,999.99	24,999.99
Leave Pay/Municipal Staff	0.00	0.00	0.00
Liabilities:Current Liabilities:Provision and Impairment:Impairment:Other Receivables from Non-exc	2,300,000.00	2,350,000.00	2,479,250.00

<b>Depreciation</b>		0.00	0.00	0.00
Expenditure:Depreciation and Amortisation:Depreciation:Biological Assets		0.00	0.00	0.00
Expenditure:Depreciation and Amortisation:Depreciation:Community Assets		1,200,000.00	1,266,000.00	1,335,630.00
Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment		49,732.00	49,732.00	49,732.00
Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure		1,300,000.00	1,371,500.00	1,446,932.50
Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment		49,732.00	49,732.00	49,732.00
Expenditure:Depreciation and Amortisation:Depreciation:Investment Property		0.00	0.00	0.00
Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment		49,732.00	49,732.00	49,732.00
Expenditure:Depreciation and Amortisation:Depreciation:Other Assets		49,732.00	49,732.00	49,732.00
Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure		2,500,000.00	2,637,500.00	2,782,562.50
Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets		53,278.00	53,278.00	53,278.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:A		0.00	0.00	0.00
Expenditure:Contracted Services:Consultants and Professional Services:Assets Physical Verifica		250,000.00	250,000.00	250,000.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:A		1,100,000.00	1,439,751.00	1,518,937.31
Vending System		1,000,000.00	100,000.00	100,000.00
Expenditure:Operational Cost:Indigent Relief		0.00	0.00	0.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:V		600,000.00	800,000.00	500,000.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:V		0.00	0.00	0.00
Grant Expense/FMG/Training MFMP		0.00	0.00	0.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:E		50,000.00	50,000.00	50,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation		150,000.00	150,000.00	150,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance		33,000.00	33,000.00	33,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)		50,000.00	50,000.00	50,000.00
Expenditure:Operational Cost:Printing, Publications and Books		150,000.00	150,000.00	150,000.00
Expenditure:Operational Cost:External Audit Fees		1,600,000.00	1,688,000.00	1,780,840.00
Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts		103,000.00	103,000.00	103,000.00
Expenditure:Operational Cost:Insurance Underwriting:Premiums		250,000.00	250,000.00	250,000.00
Expenditure:Contracted Services:Contractors:Safeguard and Security		25,000.00	25,000.00	25,000.00
<b>(Subsistence and Travelling/Budget &amp; Treasury)</b>		0.00	0.00	0.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation		25,000.00	25,000.00	26,375.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance		10,000.00	10,000.00	10,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)		15,000.00	15,000.00	15,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost		3,000.00	3,000.00	3,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Tr		10,000.00	10,000.00	10,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car R		10,000.00	10,000.00	10,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car R		15,000.00	15,000.00	15,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own T		18,000.00	18,000.00	18,000.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment		25,000.00	25,000.00	25,000.00
		<b>18,604,370.71</b>	<b>18,834,382.96</b>	<b>19,355,581.09</b>
		<b>70,831,094.39</b>	<b>78,249,497.68</b>	<b>83,967,967.99</b>

**ASSET MANAGEMENT**

Vote #	Vote Description	2018/19 Medium Term & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
New vote	Basic Salary and Wages/Municipal Staff	350,483.71	369,760.31	390,097.13
New vote	Bonuses/Municipal Staff	29,206.98	29,206.98	29,206.98
New vote	Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
New vote	Cellular and Telephone/Municipal Staff	0.00	0.00	0.00
New vote	Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
New vote	Travel or Motor Vehicle/Municipal Staff	0.00	0.00	0.00
New vote	Non-pensionable/Municipal Staff	4,200.00	4,200.00	4,200.00
New vote	Rental/Municipal Staff	17,250.00	17,250.00	17,250.00
0.00	Acting and Post Related Allowances/Municipal Staff	0.00	0.00	0.00
0.00	Bonus/Municipal Staff	0.00	0.00	0.00
0.00	Long Service Award/Municipal Staff	0.00	0.00	0.00
0.00	Fire Brigade/Municipal Staff	0.00	0.00	0.00
0.00	Scarcity Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Standby Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Tools Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Uniform/Special/Protective Clothing/Municipal Staff	0.00	0.00	0.00
0.00	Entertainment/Municipal Staff	0.00	0.00	0.00
0.00	Overtime/Municipal Staff	5,175.32	5,175.32	5,175.32
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00
0.00	Bargaining Council/Municipal Staff	210.00	210.00	210.00
0.00	Group Life Insurance/Municipal Staff	17,524.19	17,524.19	17,524.19
0.00	Medical/Municipal Staff	17,568.00	17,568.00	17,568.00
0.00	Pension/Municipal Staff	39,917.26	39,917.26	39,917.26
0.00	Unemployment Insurance/Municipal Staff	2,819.70	2,819.70	2,819.70
0.00	Medical/Municipal Staff	0.00	0.00	0.00
0.00	Pension/Municipal Staff	0.00	0.00	0.00
0.00	Long Term Service Awards/Municipal Staff	0.00	0.00	0.00
New vote	(Skills Development Levy/Asset Management)	3,504.84	3,504.84	3,504.84
		<b>487,860.00</b>	<b>507,136.60</b>	<b>527,473.42</b>
		<b>(487,860.00)</b>	<b>(507,136.60)</b>	<b>(527,473.42)</b>

**SUPPLY CHAIN MANAGEMENT**

Vote #	Vote Description	2018/19 Medium Term & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
New vote	Basic Salary and Wages/Municipal Staff	853,506.84	900,449.71	949,974.45
New vote	Bonuses/Municipal Staff	71,125.57	71,125.57	71,125.57
New vote	Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
New vote	Cellular and Telephone/Municipal Staff	11,000.00	11,000.00	11,000.00
New vote	Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
New vote	Travel or Motor Vehicle/Municipal Staff	137,500.00	137,500.00	137,500.00
New vote	Non-pensionable/Municipal Staff	0.00	0.00	0.00
New vote	Rental/Municipal Staff	9,000.00	9,000.00	9,000.00
0.00	Overtime/Municipal Staff	11,840.48	11,840.48	11,840.48
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00
0.00	Bargaining Council/Municipal Staff	405.75	405.75	405.75
0.00	Group Life Insurance/Municipal Staff	40,068.78	40,068.78	40,068.78
0.00	Medical/Municipal Staff	23,392.80	23,392.80	23,392.80
0.00	Pension/Municipal Staff	142,657.23	142,657.23	142,657.23
0.00	Unemployment Insurance/Municipal Staff	5,937.38	5,937.38	5,937.38
New vote	(Skills Development Levy/Supply Chain Management	9,910.07	9,910.07	9,910.07
		<b>1,316,344.89</b>	<b>1,363,287.77</b>	<b>1,412,812.50</b>
		<b>(1,316,344.89)</b>	<b>(1,363,287.77)</b>	<b>(1,412,812.50)</b>

**ADMINISTRATIVE & CORPORATE SUPPORT**

	<b>Budget year 2018/19</b>	<b>Budget year 2019/20</b>	<b>Budget year 2020/21</b>
Basic Salary/DC	600,722.61	633,762.35	668,619.28
Travel or Motor Vehicle/DC	150,000.00	150,000.00	150,000.00
Accommodation, Travel and Incidental/DC	4.00	4.00	4.00
Scarcity/DC	32,952.24	32,952.24	32,952.24
Unemployment Insurance/DC	1,784.64	1,784.64	1,784.64
Bargaining Council/DC	105.00	105.00	105.00
Basic Salary and Wages/Municipal Staff	2,933,665.89	3,095,017.51	3,265,243.47
Bonuses/Municipal Staff	244,472.16	244,472.16	244,472.16
Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
Cellular and Telephone/Municipal Staff	6,000.00	6,000.00	6,000.00
Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
Travel or Motor Vehicle/Municipal Staff	240,000.00	240,000.00	240,000.00
Non-pensionable/Municipal Staff	21,000.00	21,000.00	21,000.00
Rental/Municipal Staff	109,050.00	109,050.00	109,050.00
Overtime/Municipal Staff	97,711.15	97,711.15	97,711.15
Leave Pay/Municipal Staff	0.00	0.00	0.00
Bargaining Council/Municipal Staff	1,890.00	1,890.00	1,890.00
Group Life Insurance/Municipal Staff	146,683.29	146,683.29	146,683.29
Medical/Municipal Staff	189,566.40	189,566.40	189,566.40
Pension/Municipal Staff	453,161.96	453,161.96	453,161.96
Unemployment Insurance/Municipal Staff	24,280.14	24,280.14	24,280.14
(Skills Development Levy/Admin & Corp. support	39,243.88	48,400.00	48,400.00
Expenditure:Operational Cost:Municipal Services	12,100.00	13,310.00	13,310.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	30,000.00	346,060.00	346,060.00
(Publishing (Gazette)/Admin & Corp. support	0.00	0.00	0.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Staff Recruitment	50,000.00	266,200.00	266,200.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Customer/Client Info	15,000.00	0.00	0.00
Expenditure:Operational Cost:Ward Committee Meetings	80,000.00	484,000.00	484,000.00
Expenditure:Operational Cost:Ward Committee Trainings	150,000.00	0.00	0.00
Expenditure:Operational Cost:Remuneration to Ward Committees	2,163,540.00	2,265,120.00	2,389,701.60
Expenditure:Operational Cost:Indigent Relief	20,000.00	199,650.00	199,650.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Bursaries (Non-emp	0.00	0.00	0.00
Expenditure:Operational Cost:External Computer Service:Software Licences	50,000.00	14,833.39	14,833.39
Expenditure:Operational Cost:Printing, Publications and Books	250,000.00	363,000.00	363,000.00
<b>(Postage &amp; Stamps/Admin &amp; Corp. support</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex	300,000.00	907,500.00	957,412.50
Expenditure:Operational Cost:Courier and Delivery Services	25,000.00	25,000.00	25,000.00
Expenditure:Operational Cost:Communication:Postage/Stamps/Frinking Machines	25,000.00	25,000.00	25,000.00
<b>Staff Wellness/Admin &amp; Corp. support</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditure:Contracted Services:Contractors:Catering Services	100,000.00	105,500.00	111,302.50
Expenditure:Contracted Services:Contractors:Employee Wellness	250,000.00	263,750.00	263,750.00
Expenditure:Operational Cost:Transport Provided as Part of Departmental Activities:Fur	10,550.00	11,130.25	11,130.25
Expenditure:Inventory Consumed:Water	5,275.00	5,565.13	5,565.13
Expenditure:Inventory Consumed:Consumables:Standard Rated	50,000.00	52,750.00	55,651.25
<b>Subsistence and Travelling/Admin &amp; Corp. support</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditure:Operational Cost:Toll Gate Fees	6,000.00	7,000.00	8,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	70,000.00	73,850.00	77,911.75
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	15,000.00	15,825.00	15,825.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	5,000.00	5,275.00	5,275.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operato	5,000.00	5,275.00	5,275.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Oper	10,000.00	10,550.00	10,550.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Oper	100,000.00	105,500.00	105,500.00
<b>IT Management and Support</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Computer Equi	0.00	0.00	0.00
Expenditure:Operational Cost:External Computer Service:Internet Charge	132,308.00	139,584.94	147,262.11
Expenditure:Operational Cost:External Computer Service:Internet Charge	31,000.00	32,705.00	34,503.78
Expenditure:Operational Cost:External Computer Service:Software Licences	242,859.00	256,216.25	270,308.14
Expenditure:Inventory Consumed:Consumables:Zero Rated	10,000.00	10,550.00	11,130.25
Expenditure: Website	35,000.00	36,925.00	38,955.88
Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Computer Equi	0.00	0.00	0.00

<b>Training/Admin &amp; Corp. support</b>	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Catering Services	10,000.00	10,550.00	11,130.25
Expenditure:Inventory Consumed:Materials and Supplies	15,000.00	15,825.00	15,825.00
Expenditure:Contracted Services:Outsourced Services:Professional Staff	200,000.00	211,000.00	211,000.00
Expenditure:Operational Cost:Professional Bodies, Membership and Subscription( SAL	660,000.00	696,300.00	696,300.00
Expenditure:Operational Cost:Municipal Services	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Hygiene Services	50,000.00	52,750.00	52,750.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and	40,000.00	42,200.00	42,200.00
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Qualifica	25,000.00	26,375.00	26,375.00
Expenditure:Job Evaluation Licence	60,500.00	63,827.50	63,827.50
Expenditure: Contracted Services : Job Evaluation	400,000.00	422,000.00	422,000.00
Expenditure:Storage Site	30,000.00	31,650.00	31,650.00
Expenditure:Operational Cost:Bursaries (Employees)	150,000.00	158,250.00	158,250.00
Expenditure:Operating Leases:Machinery and Equipment	100,000.00	105,500.00	105,500.00
Expenditure:Operational Cost:Occupational Health and Safety	100,000.00	105,500.00	105,500.00
Expenditure:Operational Cost:Uniform and Protective Clothing	35,000.00	36,925.00	36,925.00
Expenditure:Operational Cost:Indigent Relief	910,000.00	960,050.00	960,050.00
	<b>12,326,425.37</b>	<b>14,482,168.30</b>	<b>14,902,270.01</b>
	<b>(12,326,425.37)</b>	<b>(14,482,168.30)</b>	<b>(14,902,270.01)</b>

## HUMAN RESOURCES

Vote #	Vote Description	2018/19 Medium Term Revenue & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
New Vote	Basic Salary and Wages/Municipal Staff	342,940.74	361,802.48	361,802.48
New Vote	Bonuses/Municipal Staff	28,578.39	30,150.21	30,150.21
New Vote	Rental/Municipal Staff	18,000.00	18,000.00	18,000.00
0.00	Overtime/Municipal Staff	5,645.81	5,645.81	5,645.81
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00
0.00	Bargaining Council/Municipal Staff	210.00	210.00	210.00
0.00	Group Life Insurance/Municipal Staff	17,147.04	17,147.04	17,147.04
0.00	Medical/Municipal Staff	32,803.20	32,803.20	32,803.20
0.00	Pension/Municipal Staff	77,096.64	77,096.64	77,096.64
0.00	Unemployment Insurance/Municipal Staff	2,913.80	2,913.80	2,913.80
New Vote	(Skills Development Levy/Human Resources)	3,429.41	3,429.41	3,429.41
		<b>528,765.02</b>	<b>549,198.57</b>	<b>549,198.57</b>
		<b>(528,765.02)</b>	<b>(549,198.57)</b>	<b>(549,198.57)</b>

**LIBRARY**

Vote Description	2018/19 Medium Term & Expenditure Framework		
	Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monet	197,000.00	211,000.00	226,000.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monet	838,000.00	880,000.00	924,000.00
Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Overdue	3,156.19	3,320.31	3,502.93
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Phot	25,000.00	26,300.00	27,746.50
	<b>1,063,156.19</b>	<b>1,120,620.31</b>	<b>1,181,249.43</b>
Basic Salary and Wages/Municipal Staff	732,789.71	773,093.15	815,613.27
Bonuses/Municipal Staff	61,065.81	61,065.81	61,065.81
Non-pensionable/Municipal Staff	4,200.00	4,200.00	4,200.00
Rental/Municipal Staff	25,200.00	7,327.90	7,327.90
Overtime/Municipal Staff	23,993.90	23,993.90	23,993.90
Leave Pay/Municipal Staff	(0.00)	(0.00)	(0.00)
Bargaining Council/Municipal Staff	525.00	525.00	525.00
Group Life Insurance/Municipal Staff	36,639.49	36,639.49	36,639.49
Medical/Municipal Staff	62,985.60	62,985.60	62,985.60
Pension/Municipal Staff	140,979.72	140,979.72	140,979.72
Unemployment Insurance/Municipal Staff	6,583.42	6,583.42	6,583.42
(Skills Development Levy/Libraries and Archives)	7,327.90	7,327.90	7,327.90
Expenditure:Contracted Services:Outsourced Services:Catering Services	30,000.00	30,000.00	30,000.00
Expenditure:Operational Cost:Printing, Publications and Books	23,000.00	23,000.00	23,000.00
<b>Substance and Travelling/Libraries and Archives</b>	0.00	0.00	0.00
Expenditure:Operational Cost:Toll Gate Fees	1,000.00	1,000.00	1,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommoda	15,000.00	15,000.00	15,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowa	1,200.00	1,200.00	1,200.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Be	5,000.00	5,000.00	5,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Co	1,000.00	1,000.00	1,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport wi	7,500.00	7,500.00	7,500.00
Expenditure:Operational Cost:Municipal Services	25,025.00	27,527.50	27,527.50
Consumable Goods	36,300.00	38,841.00	38,841.00
School Text Books	36,300.00	38,841.00	38,841.00
	<b>1,283,615.55</b>	<b>1,313,631.38</b>	<b>1,356,151.50</b>
	<b>(220,459.36)</b>	<b>(193,011.07)</b>	<b>(174,902.07)</b>

**INFORMATION TECHNOLOGY**

<b>INFORMATION TECHNOLOGY</b>				
<b>Vote #</b>	<b>Vote Description</b>	<b>2018/19 Medium Term &amp; Expenditure Framework</b>		
		<b>Budget year 2018/19</b>	<b>Budget year 2019/20</b>	<b>Budget year 2020/21</b>
New Vote	Basic Salary and Wages/Municipal Staff	536,278.69	565,774.02	596,891.59
New Vote	Bonuses/Municipal Staff	44,689.89	44,689.89	44,689.89
New Vote	Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
New Vote	Cellular and Telephone/Municipal Staff	12,000.00	12,000.00	12,000.00
New Vote	Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
New Vote	Travel or Motor Vehicle/Municipal Staff	150,000.00	150,000.00	150,000.00
New Vote	Non-pensionable/Municipal Staff	0.00	0.00	0.00
New Vote	Rental/Municipal Staff	18,000.00	18,000.00	18,000.00
0.00	Acting and Post Related Allowances/Municipal Staff	0.00	0.00	0.00
0.00	Bonus/Municipal Staff	0.00	0.00	0.00
0.00	Long Service Award/Municipal Staff	0.00	0.00	0.00
0.00	Fire Brigade/Municipal Staff	0.00	0.00	0.00
0.00	Scarcity Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Standby Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Tools Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Uniform/Special/Protective Clothing/Municipal Staff	0.00	0.00	0.00
0.00	Entertainment /Municipal Staff	0.00	0.00	0.00
0.00	Overtime/Municipal Staff	6,494.11	6,494.11	6,494.11
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00
0.00	Bargaining Council/Municipal Staff	210.00	210.00	210.00
0.00	Group Life Insurance/Municipal Staff	26,813.93	26,813.93	26,813.93
0.00	Medical/Municipal Staff	70,020.39	70,020.39	70,020.39
0.00	Pension/Municipal Staff	69,805.44	69,805.44	69,805.44
0.00	Unemployment Insurance/Municipal Staff	3,083.46	3,083.46	3,083.46
0.00	Medical/Municipal Staff	0.00	0.00	0.00
0.00	Pension/Municipal Staff	0.00	0.00	0.00
0.00	Long Term Service Awards/Municipal Staff	0.00	0.00	0.00
New Vote	(Skills Development Levy/Information Technology	6,862.79	6,862.79	6,862.79
New Vote	License: Support Software	0.00	0.00	0.00
New Vote	IT Management and Support	0.00	0.00	0.00
		<b>944,258.70</b>	<b>973,754.03</b>	<b>1,004,871.60</b>
		<b>(944,258.70)</b>	<b>(973,754.03)</b>	<b>(1,004,871.60)</b>

**COMMUNITY SERVICES**

Vote Description	2018/19 Medium Term & Expenditure Framework		
	Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
	Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Property Plant and Equipment	0.00	0.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Allocations In-kind:Departmental Ad	5,955.08	6,264.74	6,609.31
	<b>5,955.08</b>	<b>6,264.74</b>	<b>6,609.31</b>
Basic Salary/DCOM	643,931.39	679,347.62	716,711.74
Bonuses/DCOM	105,252.71	105,252.71	105,252.71
Cellular and Telephone/DCOM	0.00	0.00	0.00
Housing Benefits/DCOM	72,000.00	72,000.00	72,000.00
Travel or Motor Vehicle/DCOM	150,000.00	158,250.00	166,953.75
Scarcity/DCOM	32,952.24	32,952.24	32,952.24
Unemployment Insurance/DCOM	1,784.64	1,784.64	1,784.64
Bargaining Council/DCOM	105.00	105.00	105.00
Basic Salary and Wages/Municipal Staff	1,262,461.54	1,331,896.93	1,405,151.26
Bonuses/Municipal Staff	105,205.13	105,205.13	105,205.13
Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
Cellular and Telephone/Municipal Staff	24,000.00	24,000.00	24,000.00
Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
Travel or Motor Vehicle/Municipal Staff	420,000.00	443,100.00	467,470.50
Non-pensionable/Municipal Staff	0.00	0.00	0.00
Rental/Municipal Staff	27,000.00	27,000.00	27,000.00
Overtime/Municipal Staff	28,071.03	28,071.03	28,071.03
Leave Pay/Municipal Staff	(0.00)	(0.00)	(0.00)
Bargaining Council/Municipal Staff	525.00	525.00	525.00
Group Life Insurance/Municipal Staff	63,123.08	63,123.08	63,123.08
Medical/Municipal Staff	161,640.00	170,530.20	179,909.36
Pension/Municipal Staff	146,189.04	154,229.44	162,712.06
Unemployment Insurance/Municipal Staff	8,712.50	8,712.50	8,712.50
Skills Development Levy/Community Halls and Facilities	25,816.46	27,236.36	28,734.36
<b>Salga Games</b>	<b>700,000.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional Items	200,000.00	211,000.00	222,605.00
Expenditure:Contracted Services:Outsourced Services:Catering Services	200,000.00	211,000.00	222,605.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	150,000.00	158,250.00	166,953.75
Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	50,000.00	50,000.00	50,000.00
Recreation	100,000.00	105,500.00	111,302.50
<b>Zulu Dance</b>	<b>150,000.00</b>		
Expenditure:Contracted Services:Contractors:Catering Services	50,000.00	50,000.00	50,000.00
Expenditure:Contracted Services:Contractors:Transportation	50,000.00	50,000.00	50,000.00
Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	50,000.00	50,000.00	50,000.00

<b>Reed Dance</b>	<b>600,000.00</b>	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Catering Services		200,000.00	211,000.00	222,605.00
Expenditure:Contracted Services:Contractors:Transportation		250,000.00	263,750.00	278,256.25
Expenditure:Contracted Services:Contractors:Catering Services		150,000.00	150,000.00	150,000.00
<b>Youth Activities</b>	<b>200,000.00</b>			
Expenditure:Contracted Services:Contractors:Catering Services		64,500.00	68,047.50	71,790.11
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations		21,000.00	21,000.00	21,000.00
Expenditure:Contracted Services:Outsourced Services:Transport Services		64,500.00	68,047.50	71,790.11
Expenditure:Contracted Services:Contractors:Sports and Recreation		50,000.00	50,000.00	50,000.00
<b>Senior Citizens</b>	<b>150,000.00</b>			
Expenditure:Contracted Services:Outsourced Services:Transport Services		75,000.00	75,000.00	75,000.00
Expenditure:Contracted Services:Outsourced Services:Catering Services		75,000.00	75,000.00	75,000.00
<b>Disability</b>	<b>150,000.00</b>			
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations		15,000.00	15,000.00	15,000.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew		25,000.00	25,000.00	25,000.00
Expenditure:Contracted Services:Outsourced Services:Catering Services		50,000.00	50,000.00	50,000.00
Expenditure:Contracted Services:Outsourced Services:Transport Services		60,000.00	60,000.00	60,000.00
<b>HIV/Aids</b>	<b>100,000.00</b>			
Expenditure:Contracted Services:Contractors:Catering Services		50,000.00	52,750.00	55,651.25
Expenditure:Contracted Services:Contractors:Stage and Sound Crew		15,000.00	15,000.00	15,000.00
Expenditure:Contracted Services:Contractors:Transportation		35,000.00	36,925.00	38,955.88
<b>Operation Sukuma Sakhe</b>	<b>150,000.00</b>			
Expenditure:Contracted Services:Contractors:Catering Services		25,000.00	25,000.00	25,000.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations		25,000.00	25,000.00	25,000.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew		25,000.00	25,000.00	25,000.00
Expenditure:Contracted Services:Contractors:Transportation		25,000.00	25,000.00	25,000.00
Expenditure:Inventory Consumed:Materials and Supplies		25,000.00	25,000.00	25,000.00
Expenditure:Operational Cost:Management Fee		25,000.00	26,375.00	27,825.63
<b>Maskandi Festival</b>	<b>550,000.00</b>			
Expenditure:Contracted Services:Contractors:Catering Services		95,000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Event Promoters		300,000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations		30,000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew		50,000.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Services		60,000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Graphic Designers		15,000.00	0.00	0.00
<b>Gospel and Prayer</b>	<b>200,000.00</b>			
Expenditure:Contracted Services:Contractors:Event Promoters		70,000.00	73,850.00	73,850.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations		15,000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew		30,000.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Catering Services		45,000.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Services		40,000.00	0.00	0.00
<b>Mayoral Cup</b>	<b>500,000.00</b>			
Expenditure:Contracted Services:Contractors:Catering Services		100,000.00	105,500.00	105,500.00
Expenditure:Contracted Services:Contractors:First Aid		35,000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations		165,000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew		50,000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Transportation		150,000.00	0.00	0.00
<b>Mthonjaneni Excellence Awards</b>	<b>200,000.00</b>			
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations		40,000.00	42,200.00	44,521.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew		40,000.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Catering Services		60,000.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Services		60,000.00	0.00	0.00
Expenditure:Inventory Consumed:Materials and Supplies		0.00	0.00	0.00
Jazz Festival		0.00	520,000.00	520,000.00
Expenditure:Operational Cost:Indigent Relief		0.00	0.00	0.00
<b>Expenditure:Operational Cost:Advertising, Publicity and Marketing:Bursaries (Non-employees</b>		<b>250,000.00</b>	250,000.00	263,750.00
Expenditure:Operational Cost:Licences:Licence Agency Fees		10,000.00	10,000.00	10,000.00
<b>Expenditure:Contracted Services:Outsourced Services:Drivers Licence Programme</b>		<b>200,000.00</b>	0.00	0.00
		<b>7,388,769.75</b>	<b>6,708,516.87</b>	<b>6,965,335.82</b>
		<b>(7,382,814.67)</b>	<b>(6,702,252.12)</b>	<b>(6,958,726.52)</b>

**DISASTER MANAGEMENT**

Vote #	Vote Description	2018/19 Medium Term & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
0.00	Basic Salary and Wages/Municipal Staff	468,535.84	494,305.31	521,492.10
0.00	Bonuses/Municipal Staff	39,044.65	39,044.65	39,044.65
0.00	Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
0.00	Cellular and Telephone/Municipal Staff	6,000.00	6,000.00	6,000.00
0.00	Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
0.00	Travel or Motor Vehicle/Municipal Staff	150,000.00	158,250.00	166,953.75
0.00	Non-pensionable/Municipal Staff	0.00	0.00	0.00
0.00	Acting and Post Related Allowances/Municipal Staff	0.00	0.00	0.00
0.00	Bonus/Municipal Staff	0.00	0.00	0.00
0.00	Long Service Award/Municipal Staff	0.00	0.00	0.00
0.00	Fire Brigade/Municipal Staff	0.00	0.00	0.00
0.00	Scarcity Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Standby Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Tools Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Uniform/Special/Protective Clothing/Municipal Staff	0.00	0.00	0.00
0.00	Entertainment/Municipal Staff	0.00	0.00	0.00
0.00	Overtime/Municipal Staff	0.00	0.00	0.00
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00
0.00	Bargaining Council/Municipal Staff	105.00	105.00	105.00
0.00	Group Life Insurance/Municipal Staff	23,426.79	23,426.79	23,426.79
0.00	Medical/Municipal Staff	21,585.60	21,585.60	21,585.60
0.00	Pension/Municipal Staff	42,693.72	45,041.87	47,519.18
0.00	Unemployment Insurance/Municipal Staff	1,784.64	1,784.64	1,784.64
0.00	Medical/Municipal Staff	0.00	0.00	0.00
0.00	Pension/Municipal Staff	0.00	0.00	0.00
0.00	Long Term Service Awards/Municipal Staff	0.00	0.00	0.00
0.00	Skills Development Levy	6,185.36	6,185.36	6,185.36
		<b>759,361.60</b>	<b>795,729.23</b>	<b>834,097.07</b>
		<b>(759,361.60)</b>	<b>(795,729.23)</b>	<b>(834,097.07)</b>

**FIRE FIGHTING**

Vote #	Vote Description	2018/19 Medium Term & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
0.00	Basic Salary and Wages/Municipal Staff	1,762,583.78	1,859,525.89	1,961,799.81
0.00	Bonuses/Municipal Staff	146,881.98	146,881.98	146,881.98
0.00	Accommodation, Travel and Incidental/Municipal	0.00	0.00	0.00
0.00	Cellular and Telephone/Municipal Staff	12,000.00	12,000.00	12,000.00
0.00	Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
0.00	Travel or Motor Vehicle/Municipal Staff	0.00	0.00	0.00
0.00	Non-pensionable/Municipal Staff	0.00	0.00	0.00
0.00	Rental/Municipal Staff	108,000.00	113,940.00	120,206.70
0.00	Acting and Post Related Allowances/Municipal S	0.00	0.00	0.00
0.00	Bonus/Municipal Staff	0.00	0.00	0.00
0.00	Long Service Award/Municipal Staff	0.00	0.00	0.00
0.00	Fire Brigade/Municipal Staff	0.00	0.00	0.00
0.00	Scarcity Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Standby Allowance/Municipal Staff	169,505.40	178,828.20	188,663.75
0.00	Tools Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Uniform/Special/Protective Clothing/Municipal St	0.00	0.00	0.00
0.00	Entertainment/Municipal Staff	0.00	0.00	0.00
0.00	Overtime/Municipal Staff	176,258.38	185,952.59	196,179.98
0.00	Leave Pay/Municipal Staff	(0.00)	(0.00)	(0.00)
0.00	Bargaining Council/Municipal Staff	1,260.00	1,260.00	1,260.00
0.00	Group Life Insurance/Municipal Staff	88,129.19	88,129.19	88,129.19
0.00	Medical/Municipal Staff	147,614.40	155,733.19	164,298.52
0.00	Pension/Municipal Staff	224,040.36	236,362.58	249,362.52
0.00	Unemployment Insurance/Municipal Staff	17,415.46	17,415.46	17,415.46
0.00	Medical/Municipal Staff	0.00	0.00	0.00
0.00	Pension/Municipal Staff	0.00	0.00	0.00
0.00	Long Term Service Awards/Municipal Staff	0.00	0.00	0.00
0.00	(Skills Development Lew/ Fire Fighting	17,625.84	17,625.84	17,625.84
0.00	Expenditure:Contracted Services:Contractors:Ma	20,000.00	21,100.00	22,260.50
0.00	Expenditure:Operational Cost:Uniform and Protec	60,000.00	63,300.00	66,781.50
0.00	Expenditure:Contracted Services:Contractors:Fir	100,000.00	105,500.00	105,500.00
		<b>3,051,314.78</b>	<b>3,203,554.91</b>	<b>3,358,365.74</b>
		<b>(3,051,314.78)</b>	<b>(3,203,554.91)</b>	<b>(3,358,365.74)</b>

**LICENSING & PROTECTION SERVICES**

Vote Description	2018/19 Medium Term & Expenditure Framework		
	Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Traffic:Service	5,000,000.00	5,260,000.00	5,549,300.00
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Drivers Licen	397,018.15	417,663.09	440,634.56
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Drivers Licen	397,018.15	417,663.09	440,634.56
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Learner Licen	397,018.15	417,663.09	440,634.56
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Operators a	101,942.11	107,243.10	113,141.47
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Taxi Rank	397,018.15	417,663.09	440,634.56
Revenue:Exchange Revenue:Operational Revenue:Registration Fees:Road and Tra	397,018.15	417,663.09	440,634.56
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Motor Vehic	397,018.15	417,663.09	440,634.56
	<b>7,881,069.16</b>	<b>8,290,884.76</b>	<b>8,746,883.42</b>
Basic Salary and Wages/Municipal Staff	4,429,906.44	4,673,551.30	4,930,596.62
Bonuses/Municipal Staff	369,158.87	389,462.61	410,883.05
Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
Cellular and Telephone/Municipal Staff	30,000.00	30,000.00	30,000.00
Housing Benefits and Incidental/Municipal Staff	10,220.64	10,220.64	10,220.64
Travel or Motor Vehicle/Municipal Staff	915,000.00	965,325.00	1,018,417.88
Non-pensionable/Municipal Staff	8,400.00	8,400.00	8,400.00
Rental/Municipal Staff	156,000.00	156,000.00	156,000.00
Night Shift Allowance/Municipal Staff	21,998.88	21,998.88	21,998.88
Standby Allowance/Municipal Staff	212,000.40	223,660.42	235,961.75
Tools Allowance/Municipal Staff	48,000.00	48,000.00	48,000.00
Uniform/Special/Protective Clothing/Municipal Staff	0.00	0.00	0.00
Entertainment/Municipal Staff	0.00	0.00	0.00
Overtime/Municipal Staff	277,602.05	292,870.16	308,978.02
Leave Pay/Municipal Staff	0.00	0.00	0.00
Bargaining Council/Municipal Staff	2,625.00	2,625.00	2,625.00
Group Life Insurance/Municipal Staff	221,495.32	233,677.56	246,529.83
Medical/Municipal Staff	695,772.36	734,039.84	774,412.03
Pension/Municipal Staff	701,482.04	740,063.55	780,767.05
Unemployment Insurance/Municipal Staff	38,496.35	38,496.35	38,496.35
(Skills Development Levy/Public Safety)	53,449.06	53,449.06	53,449.06
Expenditure:Operational Cost:Wet Fuel	50,000.00	50,000.00	50,000.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	15,000.00	15,000.00	15,000.00
Expenditure:Contracted Services:Contractors:Building	15,000.00	15,000.00	15,000.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	50,000.00	50,000.00	50,000.00
Expenditure:Operational Cost:Municipal Services	56,640.00	56,640.00	56,640.00
Expenditure:Inspection Fees	5,000.00	5,000.00	5,000.00
(Licence/Public Safety)	0.00	0.00	0.00
Expenditure:Inventory Consumed:Materials and Supplies	90,000.00	95,000.00	95,000.00
Expenditure:Inventory Consumed:Materials and Supplies	0.00	0.00	0.00
<b>(Subsistence and Travelling/Public Safety)</b>	0.00	0.00	0.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	40,000.00	40,000.00	40,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	10,000.00	10,000.00	10,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverag	15,000.00	15,000.00	15,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Op	20,000.00	20,000.00	20,000.00
Expenditure:Operational Cost:Toll Gate Fees	5,000.00	5,000.00	5,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without	10,000.00	20,000.00	20,000.00
Expenditure:Contracted Services:Outsourced Services:Traffic Fines Management	0.00	0.00	0.00
Expenditure:Operational Cost:Uniform and Protective Clothing	190,000.00	200,450.00	211,474.75
Expenditure:Contracted Services:Outsourced Services:Traffic Fines Management	0.00	0.00	0.00
	<b>8,763,247.42</b>	<b>9,218,930.38</b>	<b>9,683,850.90</b>
	<b>(882,178.26)</b>	<b>(928,045.62)</b>	<b>(936,967.49)</b>

**ROADS**

Vote Description	2018/19 Medium Term & Expenditure Framework		
	Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:National Govern	17,749,000.00	18,033,000.00	18,820,000.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National Go	1,808,000.00	0.00	0.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Cemetery and Burial	38,592.29	38,592.29	40,714.87
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan Approval	38,592.29	38,592.29	40,714.87
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Taxi Rank	33,961.21	33,961.21	35,829.08
Revenue:Non-exchange Revenue:Licences or Permits:Hoarding (Collecting/Storing)	64,320.48	64,320.48	67,858.11
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Land:Undeveloped Land	257,281.93	270,660.59	285,546.92
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Application Fees for Land Usage	19,296.14	19,296.14	20,357.43
Revenue:Exchange Revenue:Operational Revenue:Sale of Property	0.00	0.00	0.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Sub-division and C	25,728.19	25,728.19	27,143.24
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Publications:Tend	50,000.00	50,000.00	52,750.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Entrance Fees	12,864.10	12,864.10	13,571.62
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Land:Grazing Fees	30,000.00	30,000.00	31,650.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Housing (Boarding Services):Sta	32,160.24	32,160.24	33,929.05
Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Property Plant and Equipment:Ac	108,675.89	108,675.89	114,653.06
	<b>20,268,472.77</b>	<b>18,757,851.43</b>	<b>19,584,718.26</b>
Basic Salary/DT	600,722.61	633,762.35	668,619.28
Bonuses/DT	107,159.22	113,052.98	119,270.89
Cellular and Telephone/DT	18,000.00	18,000.00	18,000.00
Housing Benefits/DT	0.00	0.00	0.00
Travel or Motor Vehicle/DT	180,000.00	180,000.00	180,000.00
Scarcity/DT	29,656.92	29,656.92	29,656.92
Unemployment Insurance/DT	1,784.64	1,784.64	1,784.64
Bargaining Council/DT	105.00	105.00	105.00
Basic Salary and Wages/Municipal Staff	5,701,633.04	5,995,089.09	6,304,680.99
Bonuses/Municipal Staff	444,624.31	444,624.31	444,624.31
Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
Cellular and Telephone/Municipal Staff	24,000.00	24,000.00	24,000.00
Housing Benefits and Incidental/Municipal Staff	10,220.64	10,220.64	10,220.64
Travel or Motor Vehicle/Municipal Staff	390,000.00	411,450.00	434,079.75
Non-pensionable/Municipal Staff	88,200.00	88,200.00	88,200.00
Rental/Municipal Staff	144,000.00	144,000.00	144,000.00
Standby Allowance/Municipal Staff	72,820.92	72,820.92	72,820.92
Overtime/Municipal Staff	349,049.87	349,049.87	349,049.87
Leave Pay/Municipal Staff	(0.00)	(0.00)	(0.00)
Bargaining Council/Municipal Staff	3,990.00	3,990.00	3,990.00
Group Life Insurance/Municipal Staff	266,774.59	266,774.59	266,774.59
Medical/Municipal Staff	295,009.38	311,234.90	328,352.82
Pension/Municipal Staff	581,979.24	613,988.10	647,757.44
Unemployment Insurance/Municipal Staff	44,639.26	44,639.26	44,639.26
(Skills Development Levy/Road Transport/Other)	66,133.74	66,133.74	66,133.74
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	75,000.00	75,000.00	75,000.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	5,000.00	5,000.00	5,000.00

<b>(Repairs and Maintenance/Buildings)</b>	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	900,000.00	949,500.00	1,001,722.50
Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	150,000.00	150,000.00	150,000.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	295,088.85	295,088.85	295,088.85
Expenditure:Contracted Services:Outsourced Services:Transport Services	200,000.00	200,000.00	200,000.00
Expenditure:Contracted Services:Contractors:Maintenance of Roads and Sidewalks	1,500,000.00	1,582,500.00	1,669,537.50
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	90,000.00	90,000.00	90,000.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	50,000.00	50,000.00	50,000.00
Expenditure:Operational Cost:Printing, Publications and Books	100,000.00	100,000.00	100,000.00
Expenditure:Inventory Consumed:Materials and Supplies	80,000.00	80,000.00	80,000.00
Expenditure:Operational Cost:Workmen's Compensation Fund	90,000.00	90,000.00	90,000.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	25,000.00	25,000.00	25,000.00
Expenditure:Operational Cost:Municipal Services	70,000.00	70,000.00	70,000.00
Expenditure:Inventory Consumed:Materials and Supplies	150,000.00	158,250.00	166,953.75
Expenditure:Inventory Consumed:Materials and Supplies	8,000.00	8,000.00	8,000.00
Expenditure:Operational Cost:Municipal Services	270,000.00	284,850.00	300,516.75
<b>(Subsistence and Travelling/Road Transport/Other)</b>	0.00	0.00	0.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	35,000.00	35,000.00	35,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	5,000.00	5,000.00	5,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)	6,000.00	6,000.00	6,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport	10,000.00	10,000.00	10,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	15,000.00	15,000.00	15,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	100,000.00	100,000.00	100,000.00
Expenditure:Operational Cost:Wet Fuel	1,100,000.00	1,160,500.00	1,224,327.50
Expenditure:Contracted Services:Outsourced Services:Transport Services - Leased Vehicles	1,200,000.00	1,266,000.00	1,335,630.00
Expenditure:Operating Leases:Machinery and Equipment	50,000.00	52,750.00	55,651.25
Expenditure:Operational Cost:Uniform and Protective Clothing	400,000.00	461,213.37	484,382.27
Expenditure:Contracted Services: Maintenance Plan - Infrastructure Assets and PPE	450,000.00	474,750.00	500,861.25
Legal Town Planning	100,000.00	100,000.00	100,000.00
	<b>16,949,592.22</b>	<b>17,721,979.51</b>	<b>18,495,432.67</b>
	<b>3,318,880.54</b>	<b>1,035,871.91</b>	<b>1,089,285.59</b>

**REGIONAL PLANNING AND DEVELOPMENT**

Vote #	8.00	2018/19 Medium Term & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
0.00	Basic Salary and Wages/Municipal Staff	609,402.45	642,919.58	678,280.16
0.00	Bonuses/Municipal Staff	50,783.54	50,783.54	50,783.54
0.00	Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
0.00	Cellular and Telephone/Municipal Staff	0.00	0.00	0.00
0.00	Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
0.00	Travel or Motor Vehicle/Municipal Staff	240,000.00	253,200.00	267,126.00
0.00	Non-pensionable/Municipal Staff	0.00	0.00	0.00
0.00	Rental/Municipal Staff	18,000.00	18,000.00	18,000.00
0.00	Bargaining Council/Municipal Staff	210.00	210.00	210.00
0.00	Group Life Insurance/Municipal Staff	30,470.12	30,470.12	30,470.12
0.00	Medical/Municipal Staff	58,593.60	58,593.60	58,593.60
0.00	Pension/Municipal Staff	84,776.76	84,776.76	84,776.76
0.00	Unemployment Insurance/Municipal Staff	3,569.28	3,569.28	3,569.28
0.00	Medical/Municipal Staff	0.00	0.00	0.00
0.00	Pension/Municipal Staff	0.00	0.00	0.00
0.00	Long Term Service Awards/Municipal Staff	0.00	0.00	0.00
0.00	Skills Development Levy	8,494.02	8,494.02	8,494.02
0.00	Subdivision of Residential Properties	170,000.00	170,000.00	170,000.00
		<b>1,274,299.77</b>	<b>1,321,016.91</b>	<b>1,370,303.49</b>
		<b>(1,274,299.77)</b>	<b>(1,321,016.91)</b>	<b>(1,370,303.49)</b>

**ECONOMIC DEVELOPMENT/PLANNING**

Vote #	Vote Description	2018/19 Medium Term & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
0.00	(Licenses and Permits - Business Registration Fees	0.00	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
New Vote	Basic Salary and Wages/Municipal Staff	472,890.39	498,899.37	526,338.83
New Vote	Bonuses/Municipal Staff	39,407.53	39,407.53	39,407.53
New Vote	Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
New Vote	Cellular and Telephone/Municipal Staff	0.00	0.00	0.00
New Vote	Housing Benefits and Incidental/Municipal Staff	0.00	0.00	0.00
New Vote	Travel or Motor Vehicle/Municipal Staff	90,000.00	90,000.00	90,000.00
New Vote	Non-pensionable/Municipal Staff	0.00	0.00	0.00
New Vote	Rental/Municipal Staff	9,000.00	9,000.00	9,000.00
0.00	Acting and Post Related Allowances/Municipal Staff	0.00	0.00	0.00
0.00	Bonus/Municipal Staff	0.00	0.00	0.00
0.00	Long Service Award/Municipal Staff	0.00	0.00	0.00
0.00	Fire Brigade/Municipal Staff	0.00	0.00	0.00
0.00	Night Shift Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Standby Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Tools Allowance/Municipal Staff	0.00	0.00	0.00
0.00	Uniform/Special/Protective Clothing/Municipal Staff	0.00	0.00	0.00
0.00	Entertainment/Municipal Staff	0.00	0.00	0.00
0.00	Overtime/Municipal Staff	9,741.16	9,741.16	9,741.16
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00
0.00	Bargaining Council/Municipal Staff	210.00	210.00	210.00
0.00	Group Life Insurance/Municipal Staff	23,644.52	23,644.52	23,644.52
0.00	Medical/Municipal Staff	17,568.00	17,568.00	17,568.00
0.00	Pension/Municipal Staff	70,541.26	70,541.26	70,541.26
0.00	Unemployment Insurance/Municipal Staff	3,569.28	3,569.28	3,569.28
0.00	Medical/Municipal Staff	0.00	0.00	0.00
0.00	Pension/Municipal Staff	0.00	0.00	0.00
0.00	Long Term Service Awards/Municipal Staff	0.00	0.00	0.00
0.00	Expenditure:Inventory Consumed:Materials and Sup	1,800,000.00	1,369,000.00	1,415,886.13
		<b>2,536,572.15</b>	<b>2,131,581.13</b>	<b>2,205,906.72</b>
		<b>(2,536,572.15)</b>	<b>(2,131,581.13)</b>	<b>(2,205,906.72)</b>

**ELECTRICITY SERVICES**

Vote Description	2018/19 Medium Term & Expenditure Framework		
	Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
	Revenue:Exchange Revenue:Service Charges:Electricity:Availability Charge	365,569.65	384,579.27
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales	6,370,556.37	6,701,825.30	7,070,425.69
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales	7,370,556.37	7,753,825.30	8,180,285.69
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales	6,370,556.37	6,701,825.30	7,070,425.69
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales	6,370,556.37	6,701,825.30	7,070,425.69
Electricity forgone	(1,480,000.00)	(1,480,000.00)	(1,561,400.00)
Revenue:Exchange Revenue:Service Charges:Electricity:Connection/Reconn	143,790.50	143,790.50	151,698.98
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Mo	15,000,000.00	16,000,000.00	7,000,000.00
	<b>40,511,585.63</b>	<b>42,907,670.97</b>	<b>35,387,592.88</b>
Basic Salary and Wages/Municipal Staff	1,366,268.83	1,441,413.62	1,520,691.37
Bonuses/Municipal Staff	86,749.59	86,749.59	86,749.59
Travel or Motor Vehicle/Municipal Staff	127,068.48	127,068.48	127,068.48
Non-pensionable/Municipal Staff	12,600.00	12,600.00	12,600.00
Rental/Municipal Staff	46,800.00	46,800.00	46,800.00
Standby Allowance/Municipal Staff	116,123.88	122,510.69	129,248.78
Overtime/Municipal Staff	78,808.34	78,808.34	78,808.34
Leave Pay/Municipal Staff	0.00	0.00	0.00
Bargaining Council/Municipal Staff	840.00	840.00	840.00
Group Life Insurance/Municipal Staff	68,313.44	68,313.44	68,313.44
Medical/Municipal Staff	44,042.40	44,042.40	44,042.40
Pension/Municipal Staff	122,353.08	129,082.50	136,182.04
Unemployment Insurance/Municipal Staff	11,041.04	11,041.04	11,041.04
(Skills Development Levy/Electricity)	14,933.37	14,933.37	14,933.37
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	100,000.00	100,000.00	100,000.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified	90,000.00	90,000.00	90,000.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	5,000.00	5,000.00	5,000.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	0.00	0.00	0.00
Expenditure:Bulk Purchases:Electricity:ESKOM	4,200,000.00	4,431,000.00	4,674,705.00
Expenditure:Bulk Purchases:Electricity:ESKOM	20,300,000.00	21,416,500.00	22,594,407.50
Advertising & Entertainment/Electricity	0.00	0.00	0.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	11,000.00	11,000.00	11,000.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Tender	11,000.00	11,000.00	11,000.00
(Postage & Stamps/Electricity)	0.00	0.00	0.00
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph	33,228.41	33,228.41	33,228.41
Expenditure:Operational Cost:Communication:Postage/Stamps/Franking	7,500.00	7,500.00	7,500.00
Expenditure:Operational Cost:Printing, Publications and Books	11,000.00	11,000.00	11,000.00
<b>(Subsistence and Travelling/Electricity)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accomm	8,000.00	8,000.00	8,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allc	2,000.00	2,000.00	2,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and	2,000.00	2,000.00	2,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport	2,000.00	2,000.00	2,000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport	2,500.00	2,500.00	2,500.00
	<b>26,881,170.86</b>	<b>28,316,931.88</b>	<b>29,831,659.76</b>
	<b>13,630,414.76</b>	<b>14,590,739.09</b>	<b>5,555,933.12</b>

**SOLID WASTE REMOVAL**

Vote #	Vote Description	2018/19 Medium Term & Expenditure Framework		
		Budget year 2018/19	Budget year 2019/20	Budget year 2020/21
0.00	Revenue:Exchange Revenue:Service Charges:Waste Management	6,946.61	6,946.61	7,328.67
0.00	Revenue:Exchange Revenue:Operational Revenue:Collection Charge	1,795,596.41	1,888,967.43	1,992,860.63
0.00	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services	1,389.32	1,389.32	1,465.74
		<b>1,803,932.35</b>	<b>1,897,303.36</b>	<b>2,001,655.05</b>
0.00	Basic Salary and Wages/Municipal Staff	786,017.42	829,248.38	874,857.04
0.00	Bonuses/Municipal Staff	65,501.45	65,501.45	65,501.45
0.00	Accommodation, Travel and Incidental/Municipal Staff	0.00	0.00	0.00
0.00	Cellular and Telephone/Municipal Staff	0.00	0.00	0.00
0.00	Housing Benefits and Incidental/Municipal Staff	10,220.64	10,220.64	10,220.64
0.00	Travel or Motor Vehicle/Municipal Staff	0.00	0.00	0.00
0.00	Non-pensionable/Municipal Staff	16,800.00	16,800.00	16,800.00
0.00	Rental/Municipal Staff	36,000.00	36,000.00	36,000.00
0.00	Overtime/Municipal Staff	78,601.74	78,601.74	78,601.74
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00
0.00	Bargaining Council/Municipal Staff	735.00	735.00	735.00
0.00	Group Life Insurance/Municipal Staff	39,300.87	39,300.87	39,300.87
0.00	Medical/Municipal Staff	28,195.20	28,195.20	28,195.20
0.00	Pension/Municipal Staff	79,425.24	79,425.24	79,425.24
0.00	Unemployment Insurance/Municipal Staff	7,962.38	7,962.38	7,962.38
0.00	(Skills Development Levy/Solid Waste)	7,860.17	7,860.17	7,860.17
0.00	Expenditure:Contracted Services:Outsourced Services:Transport	100,000.00	105,500.00	111,302.50
0.00	Expenditure:Contracted Services:Outsourced Services:Refuse Removal	500,000.00	527,500.00	556,512.50
0.00	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	25,000.00	25,000.00	25,000.00
0.00	Expenditure:Inventory Consumed:Consumables:Standard Rated	100,000.00	105,500.00	111,302.50
0.00	Expenditure:Inventory Consumed:Materials and Supplies	10,000.00	10,000.00	10,000.00
0.00	Expenditure:Operational Cost:Uniform and Protective Clothing	150,000.00	158,250.00	166,953.75
		<b>2,041,620.12</b>	<b>2,131,601.08</b>	<b>2,226,530.99</b>
		<b>(237,687.77)</b>	<b>(234,297.72)</b>	<b>(224,875.94)</b>