

**COVID-19 SPECIAL ADJUSTMENTS BUDGET OF**

**2019/20**

**MTHONJANENI LOCAL**

**MUNICIPALITY**



**2019/20 TO 2021/22**

**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 – Adjustment Budget**

## **1.1 Mayor's Report**

Honourable Speaker, Amakhosi oselwa, Deputy Mayor, Members of the Executive Committee, Councillors, Municipal Manager, Officials and valuable members of our community. I hereby present to Council the COVID-19 special adjustment budget 2019/20 and the two outer subsequent years. This process became necessary to address any expenditure relating to COVID-19 pandemic for the current municipal financial year ending 30 June 2020 that was not originally budgeted.

The President of South Africa declared a nationwide lockdown, where all citizens, except those that form part of essential services, were ordered to stay home for a period of 21 days which was further extended by 14 days. Those working in essential services, as defined in the latter announcement, were exempted from the nationwide lockdown declaration. The nationwide lockdown commenced at midnight on Thursday, 26 March 2020. This announcement broadly affected how municipalities and municipal entities undertake their financial management responsibilities for the remainder of the 2019/20 financial year in terms of the MFMA and more imminently the 2020/21 MTREF budget preparations process.

In response to the impact of COVID-19, it is necessary for the municipality to consider the reprioritisation of its funding allocations for the 2019/20 financial year. Due to the pandemic the municipality had to procure PPE and other prevention & relief measures for employees and other local stakeholders, which were originally not budgeted for like, masks, sanitisers, gloves, overalls, goggles, helmets, catering for essential workers, disinfection of municipal buildings, taxi ranks/public facilities & town cleaning and other prevention & social relief measures.

The special adjustment budget gave us an opportunity to review anticipated revenue and expenditure for the rest of the year and take corrective measures to ensure that the budget is realistic and funded in accordance with the requirements of sections 18 and 28 of the Municipal Finance Management act.

The following are key budget areas that were adjusted:

- a) Municipal Disaster Relief Grant = will be adjusted upward by **R 745 thousand rand** as this was the relief grant received in response to the national state of disaster declared in Government Gazette No. 43096 on 15 March 2020 relating to the COVID-19 pandemic.
- b) Other materials = will be adjusted downwards by **R 110 thousand rand**. This is a result of savings on fuel for municipal vehicles.

c) Other expenditure = will be adjusted upwards by **R 470 thousand rand**. This was mainly caused by an upwards adjustment mainly for feeding of needy homes families and provision of social relief for people in distress during the national lockdown as a result of COVID-19 pandemic (**R750 thousand**) and reallocation of overspent votes.

Savings were realised from the following votes to cater for additional budget, Ward Committee training and meetings (**R117 thousand**), LED project (**R300 thousand**), other inventory items (**R150 thousand**) and other expenditure items.

d) Contracted services = will be adjusted upwards by **R 2.44 million rand**. This is mainly due to COVID-19 related hygiene services (**R2.34 million**), while savings were realised on items like IDP roadshows (**R561 thousand**), training fees (**R109 thousand**), Refuse Removal (**R100 thousand**), Youth Summit (**R81 thousand**), Sport Development & OSS (**R69 thousand**) and other contracted services related expenditure.

e) Capital Expenditure = will be adjusted upwards by **R 4.8 million rand**. This is to cater for projects that were additionally funded by VAT refunds like Manzawayo Gravel Road (**R1.4 million**), Mehlamasha Community Hall (**R628 thousand**) and Urban Roads Upgrade (**R2.5 million**). Also the extension of taxi rank carports (**R900 thousand**) as advised by the Environmental specialist from King Cetshwayo in compliance with COVID-19 regulations such as social distancing.

Summary of the special adjustment budget 2019/20 and two outer years is as follows:

Description	ADJUSTED BUDGET 2019/2020	COVID-19 SPECIAL ADJUSTED BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
Operational Revenue	R153.13 million	R153.87 million	R154.97 million	R166.01 million
Capital Revenue	R33.03 million	R33.03 million	R33.82 million	R34.95 million
<b>Total Revenue</b>	<b>R186.16 million</b>	<b>R186.90 million</b>	<b>R188.79 million</b>	<b>R200.96 million</b>
Operational Expenditure	R144.39 million	R147.18 million	R145.13 million	R156.69 million
Capital Expenditure	R36.16 million	R39.92 million	R32.32 million	R30.96 million
<b>Total Expenditure</b>	<b>R180.55 million</b>	<b>R187.10 million</b>	<b>R177.45 million</b>	<b>R187.65 million</b>

In light of the aforementioned reasons, I recommend that Council approves the COVID-19 special adjustments budget for 2019/20 financial year as well as the revision of the service

delivery targets and performance indicators in the service delivery and budget and implementation plan (SDBIP) taking into consideration the COVID-19 special adjustments budget.

I thank you ! Ngiyathokoza!

**COUNCILLOR SBK BIYELA**

**HIS WORSHIP THE MAYOR**

## 1.2 Council Resolutions

1. The Covid-19 special adjustments budgets (R6.8 million) of the Municipality for the financial year 2019/20 and two outer years be approved.
2. The Covid-19 special adjustments budget 2019/20 in the prescribed format be submitted to National and Provincial Treasury after approval by Council.

## 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. 93** states that South Africa finds itself at a crossroads. The Medium Term Budget Policy Statement (MTBPS) presented by the Minister of Finance, Mr Tito Mboweni highlights the difficult economic and fiscal choices confronting government over the next several years. In the 2018 MTBPS, the Minister of Finance stated that given *the current economic climate the country faces, the government is confronted by difficult economic and fiscal choices over the medium term*. The Minister further indicated that South Africa needs to choose a path that leads to faster and more inclusive economic growth and strengthens private and public sector investment. The path should also stabilise and reduce the national debt, as South Africa cannot afford to borrow at the rate we are currently borrowing at.

The 2018 Budget set out expectations of improved economic performance that proved premature. During the first half of this year, South Africa experienced a technical recession – that is, declining of the two consecutive quarters of Gross Domestic Product (GDP) – driven primarily by contractions in agriculture and mining.

**MFMA Circular No. 94** further states that The GDP growth rate is forecasted at 1.5 per cent in 2019, 1.7 per cent in 2020 and 2.1 per cent in 2021. The revisions take into account weaker investment outcomes in 2018, a more fragile recovery in household income and slower export demand than expected due to moderating global growth. Consumer inflation has also been revised down due to lower oil prices and food inflation than previously assumed.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. These factors, alongside continued high unemployment and slow growth will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for municipal revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In this context, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

National Treasury's MFMA Circulars no. 93, no. 94 and COGTA circular 27 of 2020- Guidance on key financial processes were used to guide the compilation of the 2019/20 MTREF.

The main challenges experienced during the compilation of the 2019/20 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 2019/20 MTREF:

- The 2018/19 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 2019/20 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

Consequently, municipal revenues and cash flows are expected to remain under pressure in 2019/20 and **so municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts.**

Municipalities should carefully consider affordability of tariff increases; especially as it relates to domestic consumer while considering the level of services versus the associated cost. Municipalities should also pay particular attention to managing revenue effectively and carefully evaluate all spending decision. **Municipalities must implement cost containing measures as approved by Cabinet to eliminate non – priority spending.**

## 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 2019/20 MTREF (classified by main revenue source):

**Table 1 Summary of revenue classified by main revenue source**

KZN285 Mthonjaneni - Table B1 Adjustments Budget Summary -

Description	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Mult-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		1	2	3	4	5	6	7	8	H	G	
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Financial Performance</b>												
Property rates	19 981	19 981	—	—	—	—	—	—	19 981	21 179	22 450	
Service charges	32 998	33 050	—	—	—	—	—	—	33 050	37 272	42 147	
Investment revenue	750	750	—	—	—	—	—	—	750	795	855	
Transfers recognised - operational	85 379	85 379	—	—	—	—	745	745	86 124	88 755	93 115	
Other own revenue	5 860	13 967	—	—	—	—	—	—	13 967	6 973	7 442	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>144 977</b>	<b>153 127</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>745</b>	<b>745</b>	<b>153 872</b>	<b>154 974</b>	<b>166 009</b>	
Employee costs	53 418	54 789	—	—	—	—	—	—	54 789	56 193	60 407	
Remuneration of councillors	9 299	9 299	—	—	—	—	—	—	9 299	9 996	10 746	
Depreciation & asset impairment	10 145	10 145	—	—	—	—	—	—	10 145	10 587	11 381	
Finance charges	—	—	—	—	—	—	—	—	—	—	—	
Materials and bulk purchases	28 932	26 520	—	—	—	—	(110)	(110)	26 410	28 547	32 158	
Transfers and grants	—	—	—	—	—	—	—	—	—	—	—	
Other expenditure	39 900	43 635	—	—	—	—	2 905	2 905	46 540	39 156	41 996	
<b>Total Expenditure</b>	<b>141 702</b>	<b>144 387</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2 796</b>	<b>2 796</b>	<b>147 183</b>	<b>144 479</b>	<b>156 688</b>	
<b>Surplus/(Deficit)</b>	<b>3 275</b>	<b>8 740</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>6 689</b>	<b>10 496</b>	<b>9 321</b>	
Transfers recognised - capital	33 033	33 033	—	—	—	—	—	—	33 033	33 820	34 951	
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>36 308</b>	<b>41 773</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>39 722</b>	<b>44 316</b>	<b>44 272</b>	
Share of surplus/(deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) for the year</b>	<b>36 308</b>	<b>41 773</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>39 722</b>	<b>44 316</b>	<b>44 272</b>	
<b>Capital expenditure &amp; funds sources</b>												
Capital expenditure	35 908	35 164	—	—	—	—	4 754	4 754	39 918	32 320	30 956	
Transfers recognised - capital	33 033	33 033	—	—	—	—	—	—	33 033	30 820	29 451	
Borrowing	—	—	—	—	—	—	—	—	—	—	—	
Internally generated funds	3 125	2 131	—	—	—	—	4 754	4 754	6 885	1 500	1 505	
<b>Total sources of capital funds</b>	<b>36 158</b>	<b>35 164</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4 754</b>	<b>4 754</b>	<b>39 918</b>	<b>32 320</b>	<b>30 956</b>	
<b>Financial position</b>												
Total current assets	43 737	61 232	—	—	—	—	—	—	61 232	14 361	18 039	
Total non current assets	415 373	416 622	—	—	—	—	—	—	416 622	402 529	391 299	
Total current liabilities	17 101	17 395	—	—	—	—	—	—	17 395	12 759	12 759	
Total non current liabilities	7 868	5 882	—	—	—	—	—	—	5 882	7 868	7 868	
<b>Community wealth/Equity</b>	<b>426 068</b>	<b>378 938</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>378 938</b>	<b>—</b>	<b>—</b>	
<b>Cash flows</b>												
Net cash from (used) operating	45 055	43 693	—	—	—	—	(2 051)	(2 051)	41 842	41 937	41 153	
Net cash from (used) investing	(36 158)	(14 171)	—	—	—	—	(4 774)	(4 774)	(18 945)	(32 430)	(30 971)	
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	—	—	
<b>Cash/cash equivalents at the year end</b>	<b>10 112</b>	<b>31 000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(6 824)</b>	<b>(6 824)</b>	<b>24 176</b>	<b>19 619</b>	<b>29 801</b>	
<b>Cash backlog/surplus reconciliation</b>												
Cash and investments available	3 680	28 273	—	—	—	—	—	—	28 273	2 151	2 151	
Application of cash and investments	(19 936)	(11 217)	—	—	—	—	—	—	(11 217)	2 165	(472)	
<b>Balance - surplus (shortfall)</b>	<b>23 816</b>	<b>39 490</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>39 490</b>	<b>(14)</b>	<b>2 623</b>	
<b>Asset Management</b>												
Asset register summary (WDV)	36 408	35 164	—	—	—	—	4 754	4 754	39 918	32 320	30 971	
Depreciation & asset impairment	10 144	10 144	—	—	—	—	—	—	10 144	10 587	11 381	
Renewal and Upgrading of Existing Assets	14 263	14 263	—	—	—	—	—	—	14 263	—	—	
Repairs and Maintenance	3 050	2 888	—	—	—	—	580	580	3 468	2 956	3 178	
<b>Free services</b>												
Cost of Free Basic Services provided	—	—	—	—	—	—	—	—	—	—	—	
Revenue cost of free services provided	—	—	—	—	—	—	—	—	—	—	—	
<b>Households below minimum service level</b>												
Water:	—	—	—	—	—	—	—	—	—	—	—	
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—	—	
Energy:	1	1	—	—	—	—	—	—	1	1	1	
Refuse:	26	26	—	—	—	—	—	—	26	32	32	

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 municipality has managed to consolidate the valuation roll for properties that were from the former Ntambanana Municipality and this has increased the property rates revenue base. The

municipality has also embarked on a big drive to collect long outstanding debts for property rates and service charges such as electricity and refuse. Revenue base is expected to improve from these services. Revenue from traffic fines was under budgeted due to uncertainties after termination TMT contract; this has been rectified based on the revenue received in the first six months. The total revenue (including capital transfers and contributions) increased from R 186, 16 million rand to R 186, 90 million rand mainly due to the Municipal Disaster Relief Grant received to assist with COVID-19 response and intervention measures.

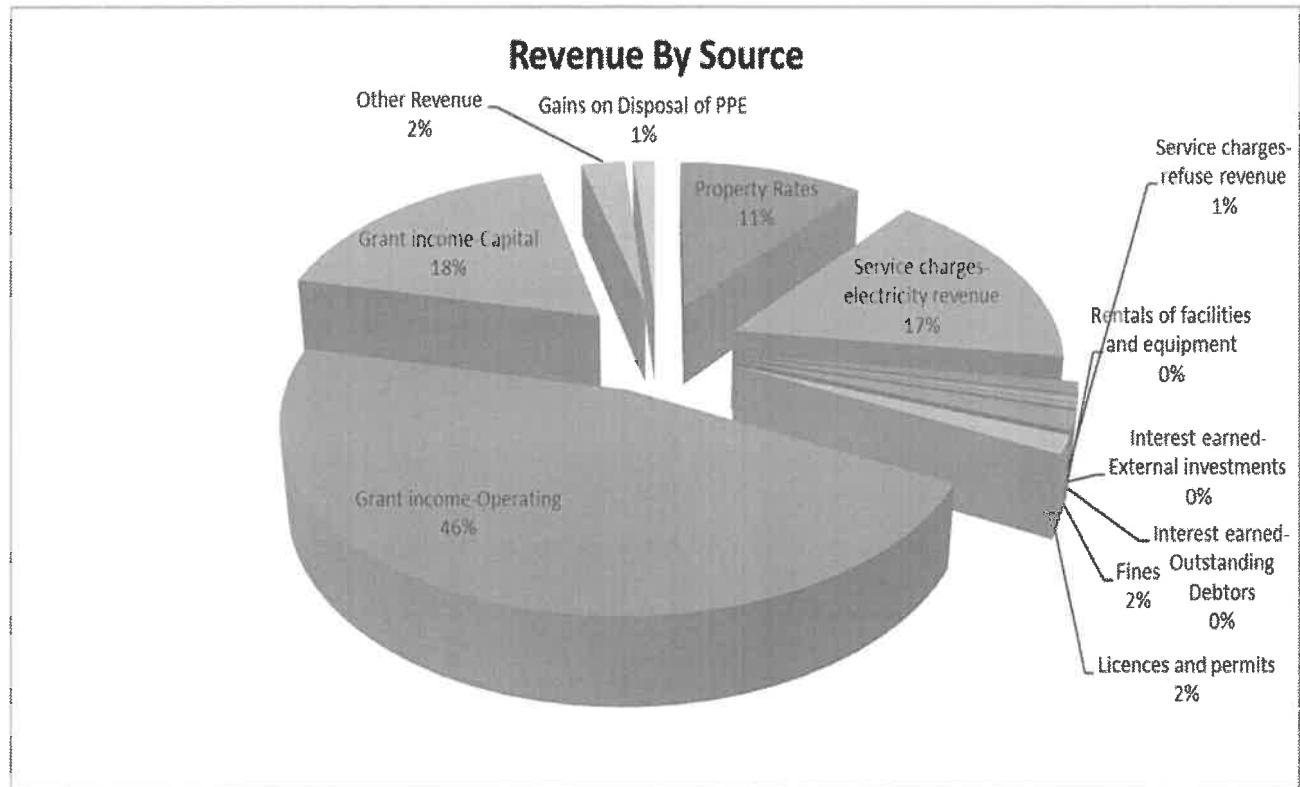
**Table 2 Operating Transfers and Grants Receipts**

KZN285 Mthonjaneni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts .

Description R thousands	Ref	Budget Year 2019/20						Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget
RECEIPTS:	1, 2								
Operating Transfers and Grants									
National Government:									
Local Government Equitable Share	84 288	84 288	—	—	—	745	745	85 033	87 605
Finance Management	79 412	79 412	—	—	—	—	—	79 412	84 010
Municipal Systems Improvement	2 850	2 850	—	—	—	—	—	2 850	2 850
EPWP Incentive	2 026	2 026	—	—	—	745	745	2 026	—
Municipal Disaster Relief grant						—	—	—	745
Other transfers and grants [insert description]						—	—	—	—
Provincial Government:	1 091	2 182	—	—	(1 091)	(1 091)	1 091	1 150	1 217
Provincialisation of Libraries		880	—	—	—	—	—	880	928
Community Library Services Grant		211	—	—	—	—	211	222	243
Other transfers and grants [insert description]	5	1 091	1 091	—	(1 091)	(1 091)	—	—	—
District Municipality:		—	—	—	—	—	—	—	—
[insert description]									
Other grant providers:		—	—	—	—	—	—	—	—
[insert description]									
Total Operating Transfers and Grants	6	85 379	86 470	—	—	(346)	(346)	86 124	88 755
Capital Transfers and Grants									
National Government:									
Municipal Infrastructure Grant (MIG)	33 033	48 033	—	—	(15 000)	(15 000)	33 033	33 820	34 951
Integrated National Electrification Grant (INEP)	18 033	18 033	—	—	—	—	18 033	18 820	19 951
Other capital transfers [insert description]		15 000	—	—	—	—	—	15 000	15 000
Provincial Government:		15 000	15 000	—	(15 000)	(15 000)	—	—	—
Other capital transfers/grants [insert description]									
District Municipality:		—	—	—	—	—	—	—	—
[insert description]									
Other grant providers:		—	—	—	—	—	—	—	—
[insert description]									
Total Capital Transfers and Grants	6	33 033	48 033	—	—	(15 000)	(15 000)	33 033	33 820
TOTAL RECEIPTS OF TRANSFERS & GRANTS		118 412	134 503	—	—	(15 346)	(15 346)	119 157	122 575
									128 066

There was R745 000.00 movements in the operating transfers and grant received as informed by COGTA Circular 26 of 2020 dated 13 May 2020 in response to the national state of disaster declared in Government Gazette No. 43096 on 15 March 2020 relating to the COVID-19 pandemic.

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 2019/20 Covid-19 special adjustments budget.**

- a) **Grant income-Operating-** Have been adjusted upward by **R745 thousand rand**, as informed by COGTA Circular 26 of 2020 dated 13 May 2020 in response to the national state of disaster declared in Government Gazette No. 43096 on 15 March 2020 relating to the COVID-19 pandemic.

## 1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2019/20 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.
- COVID-19 Pandemic

The following table is high level summary of the 2019/20 adjustment budget and MTREF (classified per main type of operating expenditure)

**Table 3 Summary of operating expenditure by standard classification item**

Expenditure By Type								(1 637)	(1 637)	53 152	56 193	60 407
Employee related costs	53 418	54 789	–	–	–	–	–	(1 637)	(1 637)	53 152	56 193	60 407
Remuneration of councillors	9 299	9 299	–	–	–	–	–	–	–	9 299	9 996	10 746
Debt impairment	3 900	3 900	–	–	–	–	–	–	–	3 900	4 193	4 507
Depreciation & asset impairment	10 145	10 145	–	–	–	–	–	–	–	10 145	10 587	11 381
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	26 705	23 258	–	–	–	–	–	–	–	23 258	26 281	29 698
Other materials	2 227	3 262	–	–	–	–	–	(110)	(110)	3 152	2 265	2 460
Contracted services	17 967	19 432	–	–	–	–	–	2 435	2 435	21 867	16 729	17 974
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	18 042	20 303	–	–	–	–	–	2 107	2 107	22 410	18 234	19 515
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	141 702	144 387	–	–	–	–	–	2 796	2 796	147 183	144 479	156 688

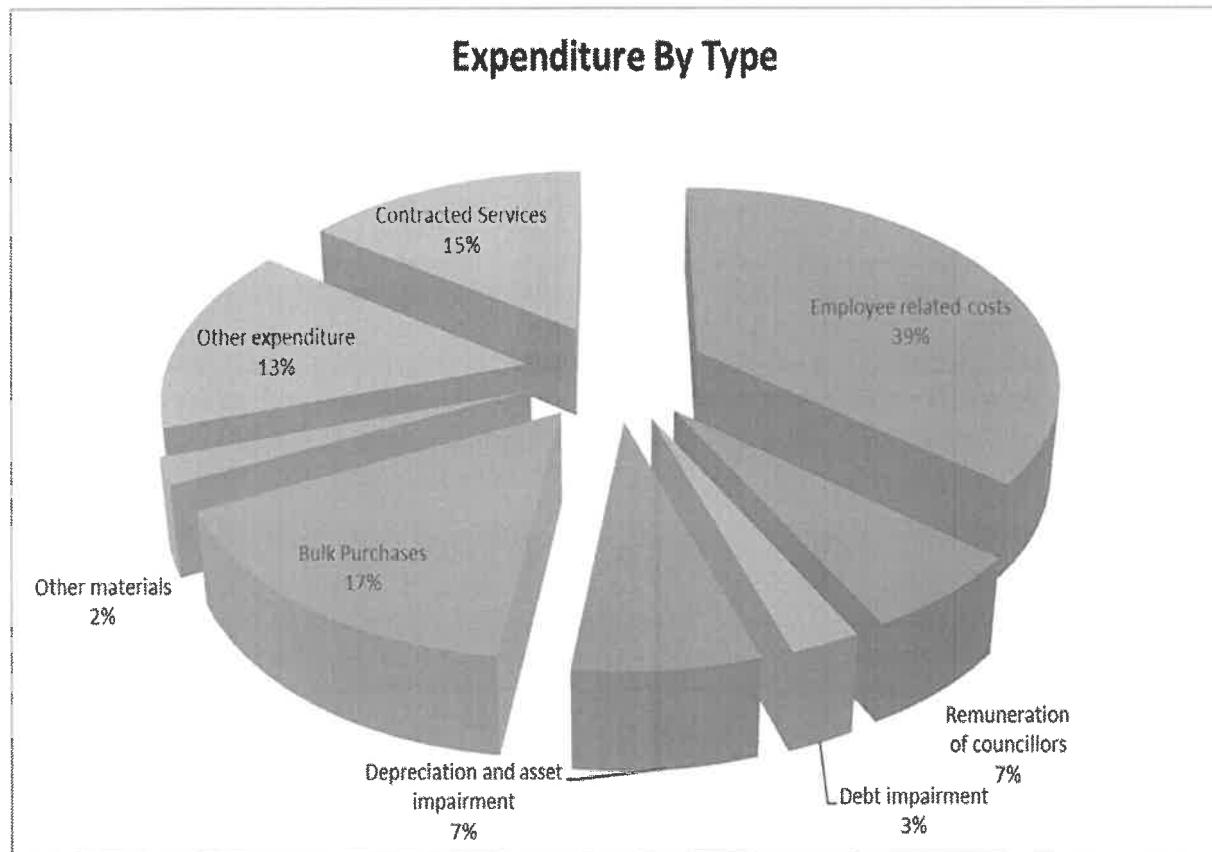
a) Other materials have been adjusted downwards by **R110 thousand rand**. The major contributor are costs to hire equipment like graders to maintain roads at each ward.

b) Other expenditure = will be adjusted upwards by **R 470 thousand rand**. This was mainly caused by an upwards adjustment mainly for feeding of needy homes families and provision of social relief for people in distress during the national lockdown as a result of COVID-19 pandemic (**R750 thousand**) and reallocation of overspent votes.

Savings were realised from the following votes to cater for additional budget, Ward Committee training and meetings (**R117 thousand**), LED project (**R300 thousand**), other inventory items (**R150 thousand**) and other expenditure items.

c) Contracted services = will be adjusted upwards by **R 2.44 million rand**. This is mainly due to COVID-19 related hygiene services (**R2.34 million**), while savings were realised on items like IDP roadshows (**R561 thousand**), training fees (**R109 thousand**), Refuse Removal (**R100 thousand**), Youth Summit (**R81 thousand**), Sport Development & OSS (**R69 thousand**) and other contracted services related expenditure.

The following table gives a breakdown of the main expenditure categories for the 2019/20 special adjustment budget.



*Figure 2 Main operational expenditure categories for the 2019/20 Covid-19 adjustments budget*

**Table 4 Operational repairs and maintenance**

KZN285 Mthonjaneni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2019/20										Budget Year +1; Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	A	7	8	9	10	11	12	13	14	2020/21	2021/22		
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		900	988	-	-	-	-	711	711	1 689	860	925	
Roads Infrastructure		800	550	-	-	-	-	409	409	959	753	809	
Electrical Infrastructure		100	438	-	-	-	-	302	302	740	108	116	
<b>Other assets</b>		800	1 050	-	-	-	-	80	80	1 130	645	693	
Operational Buildings		800	1 050	-	-	-	-	80	80	1 130	645	693	
Municipal Offices		800	1 050	-	-	-	-	80	80	1 130	645	693	
<b>Computer Equipment</b>		20	5	-	-	-	-	-	-	5	22	23	
Computer Equipment		20	5	-	-	-	-	-	-	5	22	23	
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
<b>Machinery and Equipment</b>		365	310	-	-	-	-	-	-	310	392	422	
Machinery and Equipment		365	310	-	-	-	-	-	-	310	392	422	
<b>Transport Assets</b>		965	1 115	-	-	-	-	(50)	(50)	1 065	1 037	1 115	
Transport Assets		965	1 115	-	-	-	-	(50)	(50)	1 065	1 037	1 115	
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	3 050	3 468	-	-	-	-	741	741	4 209	2 956	3 178	

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 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2019/20 special adjustment 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 B1 – Budget Summary**

KZN285 Mthonjaneni - Table B1 Adjustments Budget Summary -

Description	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H			
R thousands												
<b>Financial Performance</b>												
Property rates	19 981	19 981	—	—	—	—	—	—	19 981	21 179	22 450	
Service charges	32 998	33 050	—	—	—	—	—	—	33 050	37 272	42 147	
Investment revenue	750	750	—	—	—	—	—	—	750	795	855	
Transfers recognised - operational	85 379	85 379	—	—	—	—	745	745	86 124	88 755	93 115	
Other own revenue	5 869	13 967	—	—	—	—	—	—	13 967	6 973	7 442	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>144 977</b>	<b>153 127</b>	—	—	—	—	745	745	<b>153 872</b>	<b>154 974</b>	<b>166 009</b>	
Employee costs	53 418	54 789	—	—	—	—	(1 637)	(1 637)	53 152	56 193	60 407	
Remuneration of councillors	9 299	9 299	—	—	—	—	—	—	9 299	9 996	10 746	
Depreciation & asset impairment	10 145	10 145	—	—	—	—	—	—	10 145	10 587	11 381	
Finance charges	—	—	—	—	—	—	—	—	—	—	—	
Materials and bulk purchases	28 932	26 520	—	—	—	—	(110)	(110)	26 410	28 547	32 158	
Transfers and grants	—	—	—	—	—	—	—	—	—	—	—	
Other expenditure	39 909	43 635	—	—	—	—	4 543	4 543	48 177	39 156	41 996	
<b>Total Expenditure</b>	<b>141 702</b>	<b>144 387</b>	—	—	—	—	2 796	2 796	<b>147 183</b>	<b>144 479</b>	<b>156 688</b>	
<b>Surplus/(Deficit)</b>	<b>3 275</b>	<b>8 740</b>	—	—	—	—	(2 051)	(2 051)	<b>6 689</b>	<b>10 496</b>	<b>9 321</b>	
Transfers recognised - capital	33 033	33 033	—	—	—	—	—	—	33 033	33 820	34 951	
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>36 308</b>	<b>41 773</b>	—	—	—	—	(2 051)	(2 051)	<b>39 722</b>	<b>44 316</b>	<b>44 272</b>	
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	
<b>Surplus/ (Deficit) for the year</b>	<b>36 308</b>	<b>41 773</b>	—	—	—	—	(2 051)	(2 051)	<b>39 722</b>	<b>44 316</b>	<b>44 272</b>	
<b>Capital expenditure &amp; funds sources</b>												
<b>Capital expenditure</b>	<b>35 908</b>	<b>35 164</b>	—	—	—	—	4 754	4 754	<b>39 918</b>	<b>32 320</b>	<b>30 956</b>	
Transfers recognised - capital	33 033	33 033	—	—	—	—	—	—	33 033	30 820	29 451	
Borrowing	—	—	—	—	—	—	—	—	—	—	—	
Internally generated funds	3 125	2 131	—	—	—	—	4 754	4 754	6 685	1 500	1 505	
<b>Total sources of capital funds</b>	<b>36 158</b>	<b>35 164</b>	—	—	—	—	<b>4 754</b>	<b>4 754</b>	<b>39 918</b>	<b>32 320</b>	<b>30 956</b>	
<b>Financial position</b>												
Total current assets	43 737	61 232	—	—	—	—	—	—	61 232	14 361	18 039	
Total non current assets	415 373	416 622	—	—	—	—	—	—	416 622	402 529	391 299	
Total current liabilities	17 107	17 395	—	—	—	—	—	—	17 395	12 759	12 759	
Total non current liabilities	7 868	5 882	—	—	—	—	—	—	5 882	7 868	7 868	
Community wealth/Equity	426 068	378 938	—	—	—	—	—	—	378 938	—	—	
<b>Cash flows</b>												
Net cash from (used) operating	45 055	43 693	—	—	—	—	(2 051)	(2 051)	41 542	41 937	41 153	
Net cash from (used) investing	(36 158)	(14 171)	—	—	—	—	(4 774)	(4 774)	(18 945)	(32 430)	(30 971)	
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	—	—	
<b>Cash/cash equivalents at the year end</b>	<b>10 112</b>	<b>31 000</b>	—	—	—	—	<b>(6 824)</b>	<b>(6 824)</b>	<b>24 176</b>	<b>19 619</b>	<b>29 801</b>	
<b>Cash backlog/surplus reconciliation</b>												
Cash and investments available	3 680	28 273	—	—	—	—	—	—	28 273	2 151	2 151	
Application of cash and investments	(19 938)	(11 217)	—	—	—	—	—	—	(11 217)	2 165	(472)	
<b>Balance - surplus (shortfall)</b>	<b>23 616</b>	<b>39 490</b>	—	—	—	—	—	—	<b>39 490</b>	<b>(14)</b>	<b>2 623</b>	
<b>Asset Management</b>												
Asset register summary (WDV)	38 408	35 164	—	—	—	—	4 754	4 754	39 918	32 320	30 971	
Depreciation & asset impairment	10 144	10 144	—	—	—	—	—	—	10 144	10 587	11 381	
Renewal and Upgrading of Existing Assets	14 263	14 263	—	—	—	—	—	—	14 263	—	—	
Repairs and Maintenance	3 050	3 468	—	—	—	—	741	741	4 209	2 956	3 178	
<b>Free services</b>												
Cost of Free Basic Services provided	—	—	—	—	—	—	—	—	—	—	—	
Revenue cost of free services provided	—	—	—	—	—	—	—	—	—	—	—	
<b>Households below minimum service level</b>												
Water:	—	—	—	—	—	—	—	—	—	—	—	
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—	—	
Energy:	1	1	—	—	—	—	—	—	1	1	1	
Refuse:	26	26	—	—	—	—	—	—	26	32	32	

### Explanatory notes to MBRR Table B1 – Budget Summary

1. Table B1 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 B2 – Budgeted Financial Performance (revenue and expenditure by standard classification)**

KZN285 Mthonjaneni - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/05/2020

Standard Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21		Budget Year +2 2021/22	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H					
<b>Revenue - Functional</b>															
Governance and administration		103 524	106 622	–	–	–	–	–	–	106 622	110 150	116 563	–	–	
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	
Finance and administration		103 524	106 622	–	–	–	–	–	–	106 622	110 150	116 563	–	–	
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	
Community and public safety		5 673	7 173	–	–	–	–	745	745	7 918	6 752	6 438	–	–	
Community and social services		1 119	1 119	–	–	–	–	745	745	1 854	1 925	1 249	–	–	
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	
Public safety		4 554	6 054	–	–	–	–	–	–	6 054	4 827	5 189	–	–	
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		20 813	24 313	–	–	–	–	–	–	24 313	19 619	20 810	–	–	
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	
Road transport		20 813	24 313	–	–	–	–	–	–	24 313	19 619	20 810	–	–	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	
Trading services		48 000	48 051	–	–	–	–	–	–	48 051	52 273	57 149	–	–	
Energy sources		46 088	46 088	–	–	–	–	–	–	46 088	50 247	54 970	–	–	
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste management		1 912	1 963	–	–	–	–	–	–	1 963	2 026	2 178	–	–	
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	
<b>Total Revenue - Functional</b>	<b>2</b>	<b>178 010</b>	<b>186 160</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>745</b>	<b>745</b>	<b>186 905</b>	<b>188 794</b>	<b>200 960</b>			
<b>Expenditure - Functional</b>															
Governance and administration		63 671	66 439	–	–	–	–	1 967	1 967	68 405	66 746	71 744	–	–	
Executive and council		18 542	19 371	–	–	–	–	76	76	19 447	19 651	21 117	–	–	
Finance and administration		42 951	44 792	–	–	–	–	1 890	1 890	46 682	44 753	48 109	–	–	
Internal audit		2 178	2 276	–	–	–	–	–	–	2 276	2 342	2 517	–	–	
Community and public safety		24 256	23 723	–	–	–	–	556	556	24 279	24 794	25 927	–	–	
Community and social services		10 503	9 496	–	–	–	–	556	556	10 051	10 156	10 197	–	–	
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	
Public safety		13 753	14 228	–	–	–	–	–	–	14 228	14 638	15 730	–	–	
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		22 374	25 750	–	–	–	–	331	331	26 081	22 309	23 947	–	–	
Planning and development		4 303	4 876	–	–	–	–	(300)	(300)	4 576	4 698	4 999	–	–	
Road transport		18 071	20 873	–	–	–	–	631	631	21 504	17 610	18 948	–	–	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	
Trading services		31 401	28 475	–	–	–	–	(58)	(58)	28 417	31 280	35 071	–	–	
Energy sources		29 042	26 110	–	–	–	–	292	292	26 402	28 745	32 346	–	–	
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste management		2 358	2 365	–	–	–	–	(350)	(350)	2 015	2 535	2 725	–	–	
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>141 702</b>	<b>144 387</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 796</b>	<b>2 796</b>	<b>147 183</b>	<b>145 129</b>	<b>156 688</b>			
<b>Surplus/ (Deficit) for the year</b>		<b>36 308</b>	<b>41 773</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>39 722</b>	<b>43 666</b>	<b>44 272</b>			

**Explanatory notes to Table B2 – Budget Financial Performance (revenue and expenditure by standard classification)**

1. Table B2 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 B4.

**Table 7: MBRR Table B3 – Budgeted Financial performance (revenue and expenditure by municipal vote)**

KZN285 Mthonjaneni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/05/2020

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore, Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H	I	
R thousands												
<b>Revenue by Vote</b>	1	—	—	—	—	—	—	—	—	—	—	—
Vote 1 - Vote 1 - Executive and Council		—	—	—	—	—	—	—	—	—	—	—
Vote 2 - Vote 2 - Finance and administration		103 524	106 622	—	—	—	—	—	—	106 622	110 150	116 563
Vote 3 - Vote 3 - Community and social services		1 119	1 119	—	—	—	—	—	—	1 119	1 180	1 249
Vote 4 - Vote 4 - Public safety		4 554	6 054	—	—	—	—	—	—	6 054	4 827	5 189
Vote 5 - Vote 5 - Planning and development		—	—	—	—	—	—	—	—	—	—	—
Vote 6 - Vote 6 - Road transport		20 813	24 313	—	—	—	—	—	—	24 313	19 619	20 810
Vote 7 - Vote 7 - Energy sources		46 088	46 088	—	—	—	—	—	—	46 088	50 247	54 970
Vote 8 - Vote 8 - Waste management		1 912	1 953	—	—	—	—	—	—	1 953	2 026	2 178
9.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
10.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
11.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
12.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
13.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
14.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
0		—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue by Vote</b>	2	178 010	186 160	—	—	—	—	—	—	186 160	188 049	200 960
<b>Expenditure by Vote</b>	1	—	—	—	—	—	—	—	—	—	—	—
Vote 1 - Vote 1 - Executive and Council		20 721	21 547	—	—	—	—	76	76	21 723	21 993	23 634
Vote 2 - Vote 2 - Finance and administration		42 951	44 792	—	—	—	—	1 890	1 890	46 682	44 753	48 109
Vote 3 - Vote 3 - Community and social services		10 503	9 496	—	—	—	—	556	556	10 051	10 166	10 197
Vote 4 - Vote 4 - Public safety		13 753	14 228	—	—	—	—	—	—	14 228	14 638	15 730
Vote 5 - Vote 5 - Planning and development		4 303	4 876	—	—	—	—	(300)	(300)	4 576	4 698	4 999
Vote 6 - Vote 6 - Road transport		18 071	20 873	—	—	—	—	631	631	21 504	17 610	18 948
Vote 7 - Vote 7 - Energy sources		29 042	26 110	—	—	—	—	292	292	26 402	28 745	32 346
Vote 8 - Vote 8 - Waste management		2 358	2 365	—	—	—	—	(350)	(350)	2 015	2 535	2 725
9.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
10.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
11.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
12.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
13.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
14.10 - [Name of sub-vote]		—	—	—	—	—	—	—	—	—	—	—
0		—	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditure by Vote</b>	2	141 702	144 387	—	—	—	—	2 796	2 796	147 183	145 129	156 688
<b>Surplus/ (Deficit) for the year</b>	2	36 308	41 773	—	—	—	—	(2 796)	(2 796)	38 977	42 921	44 272

### Explanatory notes to MBRR Table B3 – Budgeted Financial Performance (revenue and expenditure per municipal vote)

- Table B3 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 B4 – Budgeted Financial Performance (revenue and expenditure)**

KZN285 Mthonjaneni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	19 981	19 981	–	–	–	–	–	–	19 981	21 179	22 450
Service charges - electricity revenue	2	31 088	31 088	–	–	–	–	–	–	31 088	35 247	39 970
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	1 910	1 962	–	–	–	–	–	–	1 962	2 025	2 177
Rental of facilities and equipment		181	181	–	–	–	–	–	–	181	192	206
Interest earned - external investments		750	750	–	–	–	–	–	–	750	795	855
Interest earned - outstanding debtors		–	750	–	–	–	–	–	–	750	752	754
Dividends received		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 500	3 000	–	–	–	–	–	–	3 000	1 590	1 709
Licences and permits		3 054	3 054	–	–	–	–	–	–	3 054	3 237	3 480
Agency services		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		85 379	85 379	–	–	–	–	745	745	86 124	88 755	93 115
Other revenue	2	1 134	4 634	–	–	–	–	–	–	4 634	1 202	1 292
Gains on disposal of PPE		–	2 348	–	–	–	–	–	–	2 348	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>144 977</b>	<b>153 127</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>745</b>	<b>745</b>	<b>153 872</b>	<b>154 974</b>	<b>166 009</b>
<b>Expenditure By Type</b>												
Employee related costs		53 418	54 789	–	–	–	–	(1 637)	(1 637)	53 152	56 193	60 407
Remuneration of councillors		9 299	9 298	–	–	–	–	–	–	9 299	9 996	10 746
Debt impairment		3 900	3 900	–	–	–	–	–	–	3 900	4 193	4 507
Depreciation & asset impairment		10 145	10 145	–	–	–	–	–	–	10 145	10 587	11 381
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		26 705	23 258	–	–	–	–	–	–	23 258	26 281	29 698
Other materials		2 227	3 262	–	–	–	–	(110)	(110)	3 152	2 265	2 460
Contracted services		17 967	19 432	–	–	–	–	2 435	2 435	21 867	16 729	17 974
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–
Other expenditure		18 042	20 303	–	–	–	–	2 107	2 107	22 410	18 234	19 515
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>141 702</b>	<b>144 387</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 796</b>	<b>2 796</b>	<b>147 183</b>	<b>144 479</b>	<b>156 688</b>
<b>Surplus/(Deficit)</b>												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 275	8 740	–	–	–	–	(2 051)	(2 051)	6 669	10 496	9 321
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		33 033	33 033	–	–	–	–	–	–	33 033	33 820	34 951
Transfer and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) before taxation</b>		<b>36 308</b>	<b>41 773</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>39 722</b>	<b>44 316</b>	<b>44 272</b>
Taxation		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>36 308</b>	<b>41 773</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>39 722</b>	<b>44 316</b>	<b>44 272</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>36 308</b>	<b>41 773</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>39 722</b>	<b>44 316</b>	<b>44 272</b>
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>36 308</b>	<b>41 773</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>39 722</b>	<b>44 316</b>	<b>44 272</b>

### Explanatory notes to Table B4 – 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 B5 – Budgeted Capital Expenditure by vote, standard classification and funding sources**

KZN285 Mthonjaneni - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H				
<b>Capital expenditure - Vote</b>													
Multi-year expenditure to be adjusted	2												
Vote 1 - Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Vote 3 - Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Vote 4 - Public safety		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Vote 5 - Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Vote 6 - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Vote 7 - Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Vote 8 - Waste management		-	-	-	-	-	-	-	-	-	-	-	
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	
Single-year expenditure to be adjusted	2												
Vote 1 - Vote 1 - Executive and Council		80	20	-	-	-	-	-	-	20	-	-	
Vote 2 - Vote 2 - Finance and administration		75	129	-	-	-	(20)	(20)	109	-	45		
Vote 3 - Vote 3 - Community and social services		60	79	-	-	-	-	-	79	-	60		
Vote 4 - Vote 4 - Public safety		85	38	-	-	-	-	-	38	1 350	1 200		
Vote 5 - Vote 5 - Planning and development		-	-	-	-	-	-	-	-	-	-		
Vote 6 - Vote 6 - Road transport		20 268	19 568	-	-	-	4 774	4 774	24 342	18 820	19 951		
Vote 7 - Vote 7 - Energy sources		15 380	15 330	-	-	-	-	-	15 330	12 000	9 500		
Vote 8 - Vote 8 - Waste management		-	-	-	-	-	-	-	-	150	200		
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-		
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-		
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-		
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-		
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-		
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-		
Capital single-year expenditure sub-total		35 908	35 164	-	-	-	4 754	4 754	39 918	32 320	30 956		
<b>Total Capital Expenditure - Vote</b>		35 908	35 164	-	-	-	4 754	4 754	39 918	32 320	30 956		
<b>Capital Expenditure - Functional</b>													
<b>Governance and administration</b>		135	149	-	-	-	(20)	(20)	129	-	45		
Executive and council		60	20	-	-	-	-	-	20	-			
Finance and administration		75	129	-	-	-	(20)	(20)	109	-	45		
Internal audit		-	-	-	-	-	-	-	-	-	-		
<b>Community and public safety</b>		125	117	-	-	-	-	-	117	1 350	1 200		
Community and social services		60	79	-	-	-	-	-	79	-	60		
Sport and recreation		-	-	-	-	-	-	-	-	-	-		
Public safety		65	38	-	-	-	-	-	38	1 350	1 200		
Housing		-	-	-	-	-	-	-	-	-	-		
Health		-	-	-	-	-	-	-	-	-	-		
<b>Economic and environmental services</b>		20 268	19 568	-	-	-	4 774	4 774	24 342	18 820	19 951		
Planning and development		-	-	-	-	-	-	-	-	-	-		
Road transport		20 268	19 568	-	-	-	4 774	4 774	24 342	18 820	19 951		
Environmental protection		-	-	-	-	-	-	-	-	-	-		
<b>Trading services</b>		15 380	15 330	-	-	-	-	-	15 330	12 150	9 700		
Energy sources		15 380	15 330	-	-	-	-	-	15 330	12 000	9 500		
Water management		-	-	-	-	-	-	-	-	-	-		
Waste water management		-	-	-	-	-	-	-	-	-	-		
Waste management		-	-	-	-	-	-	-	-	150	200		
Other		-	-	-	-	-	-	-	-	-	-		
<b>Total Capital Expenditure - Functional</b>	3	35 908	35 164	-	-	-	4 754	4 754	39 918	32 320	30 956		
<b>Funded by:</b>													
National Government		33 033	33 033	-	-	-	-	-	33 033	30 820	29 451		
Provincial Government		-	-	-	-	-	-	-	-	-	-		
District Municipality		-	-	-	-	-	-	-	-	-	-		
Other transfers and grants		-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	4	33 033	33 033	-	-	-	-	-	33 033	30 820	29 451		
Borrowing		-	-	-	-	-	-	-	-	-	-		
Internally generated funds		3 125	2 131	-	-	-	4 754	4 754	6 885	1 500	1 505		
<b>Total Capital Funding</b>		36 158	35 164	-	-	-	4 754	4 754	39 918	32 320	30 956		

### Explanatory notes to Table B5 – Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table B5 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. Capital Expenditure = will be adjusted upwards by R 4.8 million rand. This is to cater for projects that were additionally funded by VAT refunds like Manzawayo Gravel Road (R1.4 million), Mehlamasha Community Hall (R628 thousand) and Urban Roads Upgrade (R2.5 million). Also the extension of taxi rank carports (R900 thousand) as advised by the Environmental specialist from King Cetshwayo in compliance with COVID-19 regulations such as social distancing.
3. The capital programs of Mthonjaneni Municipality is funded from national & provincial grants and subsidies and from accumulated cash backed reserves that are not committed for any other purposes.

**Table 10: MBRR Table B6 – Budgeted Financial Position**

KZN285 Mthonjaneni - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>ASSETS</b>													
<b>Current assets</b>													
Cash		1 529							24 593	24 593	26 122		
Call investment deposits	1	2 151	–	–	–	–	–	–	–	–	2 151	2 151	2 151
Consumer debtors	1	5 573	–	–	–	–	–	–	–	–	5 573	12 210	15 888
Other debtors		33 940						(7 000)	(7 000)	–	26 940		
Current portion of long-term receivables										–	–		
Inventory		544							(98)	98	446		
<b>Total current assets</b>		<b>43 737</b>	–	–	–	–	–	–	<b>17 495</b>	<b>17 495</b>	<b>61 232</b>	<b>14 361</b>	<b>18 039</b>
<b>Non current assets</b>											–	–	
Long-term receivables											–	–	
Investments											–	–	
Investment property		112							(5)	(5)	106		
Investment in Associate											–	–	
Property, plant and equipment	1	413 719	–	–	–	–	–	–	–	–	413 719	402 529	391 299
Biological		1 506							1 256	1 256	2 762		
Intangible		35							(2)	(2)	33		
Other non-current assets		1							–	–	1		
<b>Total non current assets</b>		<b>415 373</b>	–	–	–	–	–	–	<b>1 249</b>	<b>1 249</b>	<b>416 622</b>	<b>402 529</b>	<b>391 299</b>
<b>TOTAL ASSETS</b>		<b>459 110</b>	–	–	–	–	–	–	<b>18 744</b>	<b>18 744</b>	<b>477 854</b>	<b>416 891</b>	<b>409 338</b>
<b>LIABILITIES</b>													
<b>Current liabilities</b>													
Bank overdraft											–	–	
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		1 081							(65)	(65)	1 016		
Trade and other payables		12 759	–	–	–	–	–	–	–	–	12 759	12 759	12 759
Provisions		3 261							360	360	3 621		
<b>Total current liabilities</b>		<b>17 101</b>	–	–	–	–	–	–	<b>295</b>	<b>295</b>	<b>17 395</b>	<b>12 759</b>	<b>12 759</b>
<b>Non current liabilities</b>													
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	7 868	–	–	–	–	–	–	(1 986)	(1 986)	5 882	7 868	7 868
<b>Total non current liabilities</b>		<b>7 868</b>	–	–	–	–	–	–	<b>(1 986)</b>	<b>(1 986)</b>	<b>5 882</b>	<b>7 868</b>	<b>7 868</b>
<b>TOTAL LIABILITIES</b>		<b>24 989</b>	–	–	–	–	–	–	<b>(1 692)</b>	<b>(1 692)</b>	<b>23 277</b>	<b>20 627</b>	<b>20 627</b>
<b>NET ASSETS</b>	2	<b>434 141</b>	–	–	–	–	–	–	<b>20 435</b>	<b>20 435</b>	<b>454 576</b>	<b>396 263</b>	<b>388 711</b>
<b>COMMUNITY WEALTH/EQUITY</b>													
Accumulated Surplus/(Deficit)		426 058	–	–	–	–	–	–	(47 130)	(47 130)	378 938	–	–
Reserves		–	–	–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>426 058</b>	–	–	–	–	–	–	<b>(47 130)</b>	<b>(47 130)</b>	<b>378 938</b>	–	–

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

1. Table B6 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 B7 – Budgeted Cash Flow Statement**

KZN285 Mthonjaneni - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21		Budget Year +2 2021/22	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		A	3 A1 B	4 C	5 D	6 E	7	8 F	9 G	10 H				
R thousands														
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>														
Receipts														
Property rates		17 983	15 585							15 585	19 062	20 205		
Service charges		29 691	28 569							28 669	31 480	33 100		
Other revenue		5 863	10 619							10 619	6 221	6 688		
Government - operating	1	85 379	85 379						745	745	86 124	98 010	93 115	
Government - capital	1	33 033	33 033								33 033	33 920	34 951	
Interest		750	750							750	795	855		
Dividends		-	-							-	-	-		
Payments														
Suppliers and employees		(127 857)	(130 342)						(2 796)	(2 796)	(133 138)	(137 452)	(147 750)	
Finance charges										-	-	-		
Transfers and Grants	1									-	-	-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>45 055</b>	<b>43 693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 051)</b>	<b>(2 051)</b>	<b>41 642</b>	<b>41 937</b>	<b>41 153</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>														
Receipts														
Proceeds on disposal of PPE		4 100								4 100	-	-		
Decrease (Increase) in non-current debtors										-	-	-		
Decrease (increase) other non-current receivables		16 893								16 893	-	-		
Decrease (increase) in non-current investments										-	-	-		
Payments														
Capital assets		(36 158)	(35 164)						(4 754)	(4 754)	(39 918)	(32 430)	(30 971)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(36 158)</b>	<b>(14 171)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 754)</b>	<b>(4 754)</b>	<b>(18 925)</b>	<b>(32 430)</b>	<b>(30 971)</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>														
Receipts														
Short term loans										-	-	-		
Borrowing long term/refinancing										-	-	-		
Increase (decrease) in consumer deposits										-	-	-		
Payments										-	-	-		
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>-</b>		
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>8 897</b>	<b>29 522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6 804)</b>	<b>(6 804)</b>	<b>22 717</b>	<b>9 507</b>	<b>10 182</b>		
Cash/cash equivalents at the year begin:	2	1 215	1 479							-	1 479	10 112	19 619	
Cash/cash equivalents at the year end:	2	10 112	31 000	-	-	-	-	(6 804)	(6 804)	24 196	19 619	29 801		

## Explanatory notes to Table B7 – Budgeted Cash Flow Statement

### Cash Collection Rate

Municipal average collection rate for Property Rates past 6 months is calculated at 176.73% however if we take into account end of financial year and beginning of financial year paying customers (government) we then averaged our rate to 78% in worst case scenario for the remainder of the financial year. As for electricity and refuse services the actual average collection rate is 87.93% we then made it 86.75% (reduced by 1%) this is due to the fact that the services are paid religiously as they get disconnected if not paid hence that is why our collection rate is not reduced by huge percentage for budget purpose.

### Grant income-Operating

Grant income-operating has been adjusted upward by **R 745 thousand rand** as this was the relief grant received in response to the national state of disaster declared in Government Gazette No. 43096 on 15 March 2020 relating to the COVID-19 pandemic.

### Suppliers and Employees

The Municipality adjusted downwards on other Suppliers and Employees in order to cover an amount of R2.97 million to cater for expenditure relating to COVID-19 that was not original budgeted.

**Table 12: MBRR Table B8 – Cash Backed Reserves/Accumulated Surplus Reconciliation**

KZN285 Mthonjaneni - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21		Budget Year +2 2021/22	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands	A	B	C	D	E	F	G	H	I	J	K			
<b>Cash and investments available</b>														
Cash/cash equivalents at the year end	1	10 112	31 000	-	-	-	-	(6 804)	(6 804)	24 165	19 519	29 801		
Other current investments > 90 days		(6 432)	(2 727)	-	-	-	-	6 804	6 804	4 077	(17 468)	(27 650)		
Non current assets - Investments		-	-	-	-	-	-	-	-	-	-	-		
<b>Cash and investments available:</b>		<b>3 680</b>	<b>28 273</b>	-	-	-	-	-	-	<b>28 273</b>	<b>2 151</b>	<b>2 151</b>		
<b>Applications of cash and investments</b>														
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-		
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-		
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-		
Other working capital requirements	2	(23 197)	(14 837)	-	-	-	-	-	-	(14 837)	2 165	(472)		
Other provisions		3 261	3 621	-	-	-	-	-	-	3 621	-	-		
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-		
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-		
<b>Total Application of cash and investments:</b>		<b>(19 936)</b>	<b>(11 217)</b>	-	-	-	-	-	-	<b>(11 217)</b>	<b>2 165</b>	<b>(472)</b>		
<b>Surplus(shortfall)</b>		<b>23 616</b>	<b>39 490</b>	-	-	-	-	-	-	<b>39 490</b>	<b>(14)</b>	<b>2 623</b>		

### Explanatory notes to Table B7 – 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 B8 – 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 B9 – Asset Management**

KZN285 Mthonjaneni - Table B9 Asset Management -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21		Budget Year +2 2021/22	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands	A	B	C	D	E	F	G	H	I	J	K	L		
<b>ASSET REGISTER SUMMARY - PPE (NDV)</b>	5	38 408	35 164	-	-	-	-	4 754	4 754	39 918	32 320	30 971		
Roads Infrastructure		14 513	13 663	-	-	-	-	4 138	4 138	17 801	7 932	19 471		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-		
Electrical Infrastructure		15 230	15 230	-	-	-	-	-	-	15 230	12 000	9 500		
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-		
Solid Waste Infrastructure		2 500	(250)	-	-	-	-	-	-	(250)	150	200		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure		32 343	28 643	-	-	-	-	4 138	4 138	32 781	20 082	29 171		
Community Assets		3 770	4 720	-	-	-	-	(338)	(338)	4 382	10 888	480		
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-		
Other Assets		150	650	-	-	-	-	974	974	1 624	-	15		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-		
Computer Equipment		120	183	-	-	-	-	(20)	(20)	163	20	75		
Furniture and Office Equipment		145	48	-	-	-	-	-	-	48	50	115		
Machinery and Equipment		80	70	-	-	-	-	-	-	70	80	115		
Transport Assets		1 800	850	-	-	-	-	-	-	850	1 200	1 000		
Land		-	-	-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-		
<b>TOTAL ASSET REGISTER SUMMARY - PPE (NDV)</b>	5	<b>38 408</b>	<b>35 164</b>	-	-	-	-	<b>4 754</b>	<b>4 754</b>	<b>39 918</b>	<b>32 320</b>	<b>30 971</b>		

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

KZN285 Mthonjaneni - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2019/20										Budget Year +1 Budget Year +2		
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H				
<b>Energy:</b>														
Electricity (at least min. service level)		772	772							772	772	772		
Electricity - prepaid (> min.service level)		26824	26824							26 824	26824	26824		
Minimum Service Level and Above sub-total		27 596	27 596	-	-	-	-	-	-	27 596	27 596	27 596		
Electricity (< min service level)		630	630							630	630	630		
Electricity - prepaid (< min. service level)										-	0	0		
Other energy sources		156	156							156	156	156		
Below Minimum Servic Level sub-total		786	786	-	-	-	-	-	-	786	786	786		
<b>Total number of households</b>	5	28 382	28 382	-	-	-	-	-	-	28 382	28 382	28 382		
<b>Refuse:</b>														
Removed at least once a week (min.service)		6546	6546							6 546	6546	6546		
Minimum Service Level and Above sub-total		6 546	6 546	-	-	-	-	-	-	6 546	6 546	6 546		
Removed less frequently than once a week		116	116							116	6546	6546		
Using communal refuse dump		2834	2834							2 834	116	116		
Using own refuse dump		22294	22294							22 294	2834	2834		
Other rubbish disposal		290	290							290	22294	22294		
No rubbish disposal										-	290	290		
Below Minimum Servic Level sub-total		25 534	25 534	-	-	-	-	-	-	25 534	32 080	32 080		
<b>Total number of households</b>	5	32 080	32 080	-	-	-	-	-	-	32 080	38 626	38 626		

## Part 2 – Supporting Documentation

**Table 15: Adjustments to Expenditure on allocations and grant programmes**

KZN285 Mthonjaneni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F		
R thousands										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
Local Government Equitable Share		84 288	84 288	–	–	745	745	85 033	87 605	91 898
Finance Management		79 412	79 412			–	–	79 412	84 010	89 048
Municipal Systems Improvement		2 850	2 850			–	–	2 850	2 850	2 850
EPWP Incentive		2 026	2 026			–	–	2 026	–	–
Municipal Disaster Relief grant		–	–			745	745	745	745	745
Other transfers and grants [insert description]		–	–			–	–	–	–	–
<b>Provincial Government:</b>		1 091	1 091	–	–	–	–	1 091	1 150	1 217
Provincialisation of Libraries		–	–			880	880	880	928	974
Community Library Services Grant		–	–			211	211	211	222	243
Other transfers and grants [insert description]		1 091	1 091			(1 091)	(1 091)	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		85 379	85 379	–	–	745	745	86 124	88 755	93 115
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
Municipal Infrastructure Grant (MIG)		33 033	33 033	–	–	–	–	33 033	33 820	34 951
Integrated National Electrification Grant (INEP)		18 033	18 033			15 000	15 000	15 000	18 820	19 951
Other capital transfers [insert description]		–	–			–	–	–	–	–
<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 expenditure of Transfers and Grants</b>		33 033	33 033	–	–	–	–	33 033	33 820	34 951
<b>Total capital expenditure of Transfers and Grants</b>		118 412	118 412	–	–	745	745	119 157	122 575	128 066

**Table 16: Adjustments to councilor allowances and employee benefits**

KZN285 Mthonjaneni - Supporting Table SB11 Adjustments Budget - councilor and staff benefits -

Summary of remuneration	Ref	Original Budget	Budget Year 2019/20									% change
			5 A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavail. 8 D	Nat. or Prov. Govt. 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		5 442	5 442								5 442	0.0%
Pension and UIF Contributions		766	766								766	0.0%
Medical Aid Contributions		86	86								86	0.0%
Motor Vehicle Allowance		1 894	1 894								1 894	0.0%
Cellphone Allowance		1 020	1 020								1 020	
Housing Allowances		-	-								-	
Other benefits and allowances		90	90								90	
<b>Sub Total - Councillors</b>		<b>9 299</b>	<b>9 299</b>								<b>9 299</b>	<b>0.0%</b>
% increase			-								-	
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		2 538	2 731								2 731	7.6%
Pension and UIF Contributions		7	7								7	0.0%
Medical Aid Contributions		-	-								-	
Overtime		-	-								-	
Performance Bonus		-	-								-	
Motor Vehicle Allowance		480	568								568	18.2%
Cellphone Allowance		18	29								29	58.3%
Housing Allowances		72	72								72	
Other benefits and allowances		118	175								175	
Payments in lieu of leave		-	-								-	
Long service awards		-	-								-	
Post-retirement benefit obligations	5	-	-								-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 233</b>	<b>3 581</b>								<b>3 581</b>	<b>10.8%</b>
% increase			0								-	
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		33 689	34 396						(2 013)	(2 013)	32 382	-3.9%
Pension and UIF Contributions		4 006	4 395						-	-	4 395	9.7%
Medical Aid Contributions		2 127	2 646						-	-	2 646	24.4%
Overtime		1 576	1 620						-	-	1 620	2.8%
Performance Bonus		2 432	2 380						-	-	2 380	
Motor Vehicle Allowance		3 390	3 590						-	-	3 590	5.9%
Cellphone Allowance		210	301						-	-	301	43.2%
Housing Allowances		33	28						-	-	28	
Other benefits and allowances		2 346	2 229						-	-	2 229	
Payments in lieu of leave		-	-						-	-	-	
Long service awards		-	-						-	-	-	
Post-retirement benefit obligations	5	-	-						-	-	-	
<b>Sub Total - Other Municipal Staff</b>		<b>49 809</b>	<b>51 585</b>						(2 013)	(2 013)	<b>49 571</b>	<b>-0.5%</b>
% increase												
<b>Total Parent Municipality</b>		<b>62 340</b>	<b>64 464</b>						(2 013)	(2 013)	<b>62 451</b>	<b>0.2%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>53 042</b>	<b>55 165</b>						(2 013)	(2 013)	<b>53 152</b>	<b>0.2%</b>

SUMMARY	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22	% Percentage
<b>Revenue by Source</b>						
Property Rates	(19 980 632.86)	0.00	(19 980 632.86)	(21 179 470.83)	(22 450 239.08)	11%
Service charges-electricity revenue	(31 088 091.76)	0.00	(31 088 091.76)	(35 246 611.69)	(39 970 490.73)	17%
Service charges-refuse revenue	(1 961 749.93)	0.00	(1 961 749.93)	(2 024 895.54)	(2 176 762.70)	1%
Rentals of facilities and equipment	(181 086.30)	0.00	(181 086.30)	(191 951.48)	(206 347.84)	0%
Interest earned-External investments	(750 000.00)	0.00	(750 000.00)	(795 000.00)	(854 625.00)	0%
Interest earned-Outstanding Debtors	(750 000.00)	0.00	(750 000.00)	(752 000.00)	(754 000.00)	0%
Fines	(3 000 000.00)	0.00	(3 000 000.00)	(1 590 000.00)	(1 709 250.00)	2%
Licences and permits	(3 053 933.31)	0.00	(3 053 933.31)	(3 237 169.31)	(3 479 957.01)	2%
Grant income-Operating	(85 379 000.00)	(745 000.00)	(86 124 000.00)	(88 755 000.00)	(93 115 000.00)	46%
Grant income-Capital	(33 033 000.00)	0.00	(33 033 000.00)	(33 820 000.00)	(34 951 000.00)	18%
Other Revenue	(4 634 265.64)	0.00	(4 634 265.64)	(1 202 321.57)	(1 292 495.69)	2%
Gains on Disposal of PPE	(2 348 018.09)	0.00	(2 348 018.09)	0.00	0.00	1%
	(186 159 777.88)	(745 000.00)	(186 904 777.88)	(188 794 420.41)	(200 960 168.04)	99%
<b>Expenditure by Type</b>						
Employee related costs	53 151 860.58	-	53 151 860.58	56 192 725.64	60 407 180.07	36%
Remuneration of councillors	9 298 708.36	-	9 298 708.36	9 996 111.32	10 745 819.67	6%
Debt impairment	3 900 000.00	-	3 900 000.00	4 192 500.00	4 506 937.50	3%
Depreciation and asset impairment	10 144 965.00	-	10 144 965.00	10 587 058.92	11 381 088.34	7%
Bulk Purchases	23 257 783.00	-	23 257 783.00	26 281 294.79	29 697 863.11	16%
Other materials	3 262 100.00	(109 900.00)	3 152 200.00	2 265 382.50	2 460 286.19	2%
Other expenditure	21 940 338.71	470 090.10	22 410 428.81	18 884 033.98	19 514 799.03	15%
Contracted Services	19 431 594.50	2 435 378.85	21 866 973.35	16 729 413.50	17 974 119.51	15%
	144 387 350.15	2 795 568.95	147 182 919.10	145 128 520.65	156 688 093.41	100%
(Surplus)/ Deficit	(41 772 427.73)	2 050 568.95	(39 721 858.78)	(43 665 899.76)	(44 272 074.64)	
Capital Expenditure	35 164 025.35	4 753 725.53	39 917 750.88	32 320 000.00	30 956 000.00	
NTAMBANANA CASH SPLIT	-	6 892 653.31	-	6 892 653.31	-	-
Net (Surplus)/ Deficit	(13 501 055.69)	6 804 294.48	(6 696 761.21)	(11 345 899.76)	(13 316 074.64)	

CAPITAL EXPENDITURE				
VOTE DESCRIPTION	Adjustments	Covid 19 Special Adjusted Budget 2019/20	BUDGET 2020-21	BUDGET 2021-22
<b>Municipal Manager</b>				
Infrastructure Assets		-	-	-
Community Assets		-	-	-
Heritage Assets		-	-	-
Investments Properties		-	-	-
Other Assets		-	-	-
Biological or Cultivated Assets		-	-	-
Intangible Assets		-	-	-
Computer Equipment:Acquisitions		15 000.00		
Furniture and Office Equipment:Acquisitions		-		
Machinery and Equipment		-		
Transport Assets		15 000.00	-	-
<b>Mayoral and Council</b>		-		
Infrastructure Assets		-		
Community Assets		-		
Heritage Assets		-		
Investments Properties		-		
Other Assets		-		
Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Other				
Assets:Cost:Acquisitions - Admin		-		
Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Other				
Assets:Cost:Acquisitions		-		
Assets:Non-current Assets:Property, Plant and Equipment:Cost Model:Other		-		
Biological or Cultivated Assets		-		
Intangible Assets		-		
Computer Equipment:Acquisitions	-	20 000.00	80 378.00	15 000.00
Furniture and Office Equipment:Acquisitions		-		
Machinery and Equipment		-		
Transport Assets	-	20 000.00	80 378.00	-
<b>Executive and council</b>	-	20 000.00	95 378.00	-
<b>Administrative and Corporate Support</b>		-		
Infrastructure Assets		-		
Community Assets		-		
Heritage Assets		-		
Investments Properties		-		
Other Assets		-		
Biological or Cultivated Assets		-		
Intangible Assets		-		
Computer Equipment:Acquisitions		10 000.00		15 000.00
Furniture and Office Equipment:Acquisitions		-		
	-	10 000.00	-	15 000.00
<b>Budget and Treasury Office</b>		-		
Infrastructure Assets		-		
Community Assets		-		
Heritage Assets		-		
Investments Properties		-		
Other Assets		-		
Biological or Cultivated Assets		-		
Intangible Assets		-		
Machinery and Equipment: Acquisitions		10 000.00		15 000.00
Computer Equipment:Acquisitions		10 000.00	20 000.00	30 000.00
Furniture and Office Equipment		3 582.00	20 000.00	15 000.00
	-	23 582.00	20 000.00	60 000.00
<b>Finance and administration</b>	-	33 582.00	20 000.00	75 000.00
<b>Community Services</b>		-		
Infrastructure Assets		-		
Community Assets		-		
Heritage Assets		-		
Investments Properties		-		
Other Assets		-		
Biological or Cultivated Assets		-		
Intangible Assets		-		
Computer Equipment		10 000.00		15 000.00
Furniture and Office Equipment		50 000.00		
PA Sound System		60 000.00	-	15 000.00
	-	-		
<b>Libraries</b>		-		
Infrastructure Assets		-		
Community Assets		-		
Heritage Assets		-		
Investments Properties		-		
Other Assets		-		
Biological or Cultivated Assets		-		
Intangible Assets		-		
Furniture and Office Equipment: Acquisition		6 694.00		15 000.00
Computer Equipment		10 000.00	-	15 000.00
	-	16 694.00	-	15 000.00
<b>Community and social services</b>	-	76 694.00	-	30 000.00

<b>Electricity Services</b>		-		
<b>Infrastructure Assets</b>		-		
Electrical Infrastructure: HV and LV Networks:Cost:Acquisitions		160 000.00		
Electrical Infrastructure:Acquisitions (Street Lights)		70 000.00		
Electrical Infrastructure:Future Use:Power Plants:Cost:Acquisitions - (INR)		15 000 000.00	12 000 000.00	9 500 000.00
Machinery and Equipment:Acquisitions		100 000.00		
		<b>15 330 000.00</b>	<b>12 000 000.00</b>	<b>9 500 000.00</b>
<b>Roads</b>		-		
<b>Infrastructure Assets</b>		-		
Urban Roads Upgrade & Rehabilitation: Phase 5 - Town	2 523 529.74	7 038 064.24	4 661 447.53	-
Nungwini Gravel Road	666 673.69	2 425 905.47	1 112 107.31	-
Mfule Gravel Road	649 700.77	1 825 573.95	541 360.03	-
Manzawayo Gravel Road	1 351 103.78	3 028 293.59	669 286.65	-
Hawai Gravel Road	5 640.65	171 037.23	-	-
Mkhakhwini, Sangooyane Gravel Road	31 840.14	177 200.33	-	-
Noziphiva Gravel Road	306 368.76	2 784 908.78	947 321.78	-
Urban Roads Upgrade & Rehabilitation: Phase 5 - Thubalethu Extension				4 221 370.46
Mbiza Gravel Road				5 512 387.00
Urban Roads Upgrade & Rehabilitation: Phase 5 - Thubalethu Township				9 736 810.46
	<b>4 137 829.87</b>	<b>17 450 983.59</b>	<b>7 931 523.30</b>	<b>19 470 567.92</b>
<b>Community Assets</b>		-		
Gobihlahla Creche	309 225.65	538 882.59	-	-
Mpevu Community Hall	201 352.56	418 186.40	-	-
Ntombokazi Community Hall	450 151.08	-	-	-
Mehlamasha Community Hall	628 177.56	2 480 225.56	380 106.78	-
Sangooyane Sportsfield	5 348.60	944 651.40	10 508 369.92	480 432.08
	<b>337 900.33</b>	<b>4 381 945.95</b>	<b>10 888 476.70</b>	<b>480 432.08</b>
<b>Other Assets</b>		-		
Computer Equipment		12 371.35		15 000.00
Furniture and Office Equipment:Acquisitions ( Add Chairs and Tables)		20 000.00		
Machinery and Equipment	316 740.64	366 740.64		
Transport Assets	107 055.35	957 055.35		
Upgrading of Landfill Site Access Road/Parkings/Drainage	350 000.00	-		
Carpots (Finance, Stores and Main Offices)		250 000.00		
Extension of Taxi rank Carpots	900 000.00	900 000.00		
	<b>973 795.99</b>	<b>2 506 167.34</b>		<b>15 000.00</b>
	<b>4 773 725.53</b>	<b>24 339 096.88</b>	<b>18 820 000.00</b>	<b>19 966 000.00</b>
<b>Fire Fighting</b>		-		
Infrastructure Assets		-	-	-
Community Assets		-	-	-
Heritage Assets		-	-	-
Investments Properties		-	-	-
Other Assets		-	-	-
Biological or Cultivated Assets		-	-	-
Intangible Assets		-	-	-
Computer Equipment		15 000.00		
Furniture and Office Equipment: Acquisitions		8 000.00	20 000.00	30 000.00
Machinery and Equipment:Acquisitions		10 000.00	80 000.00	100 000.00
Transport Assets - Engine Truck		-	1 200 000.00	1 000 000.00
		<b>33 000.00</b>	<b>1 300 000.00</b>	<b>1 130 000.00</b>
<b>Licensing and Protection Services</b>		-		
Infrastructure Assets		-	-	-
Community Assets		-	-	-
Heritage Assets		-	-	-
Investments Properties		-	-	-
Other Assets		-	-	-
Biological or Cultivated Assets		-	-	-
Intangible Assets		-	-	-
Computer Equipment		-	-	-
Furniture and Office Equipment: Acquisitions		10 000.00	30 000.00	40 000.00
	<b>-</b>	<b>10 000.00</b>	<b>30 000.00</b>	<b>40 000.00</b>
<b>Public safety</b>	<b>-</b>	<b>43 000.00</b>	<b>1 330 000.00</b>	<b>1 170 000.00</b>
<b>Solid Waste Removal</b>		-		
Solid Waste Infrastructure:Acquisitions ( Refuse Bins/Skips)		-	150 000.00	200 000.00
Community Assets		-	-	-
Heritage Assets		-	-	-
Investments Properties		-	-	-
Other Assets		-	-	-
Biological or Cultivated Assets		-	-	-
Intangible Assets		-	-	-
Computer Equipment		-	-	-
Furniture and Office Equipment		-	150 000.00	200 000.00
	<b>4 753 725.53</b>	<b>39 917 750.88</b>	<b>32 320 000.00</b>	<b>30 956 000.00</b>

COUNCIL

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Office-bearer Allowance/Speaker	3 600.00	0.00	3 600.00	3 870.00	4 160.25
Travelling Allowance/Speaker	92 355.24	0.00	92 355.24	99 281.86	106 728.02
Basic Salary/Speaker	256 587.00	0.00	256 587.00	275 831.02	296 518.35
Cell phone Allowance/Speaker	40 800.00	0.00	40 800.00	43 860.00	47 149.50
Pension Fund Contributions/Speaker	36 138.96	0.00	36 138.96	38 849.38	41 763.09
Office-bearer Allowance/Executive Mayor	3 600.00	0.00	3 600.00	3 870.00	4 160.25
Travelling Allowance/Executive Mayor	155 202.94	0.00	155 202.94	166 843.16	179 356.39
Basic Salary/Executive Mayor	574 925.72	0.00	574 925.72	618 045.15	664 398.54
Cell phone Allowance/Executive Mayor	40 800.00	0.00	40 800.00	43 860.00	47 149.50
Pension Fund Contributions/Executive Mayor	80 975.40	0.00	80 975.40	87 048.56	93 577.20
Office-bearer Allowance/Deputy Executive Mayor	3 600.00	0.00	3 600.00	3 870.00	4 160.25
Travelling Allowance/Deputy Executive Mayor	124 162.50	0.00	124 162.50	133 474.69	143 485.29
Basic Salary/Deputy Executive Mayor	427 631.69	0.00	427 631.69	459 704.06	494 181.87
Cell phone Allowance/Deputy Executive Mayor	40 800.00	0.00	40 800.00	43 860.00	47 149.50
Pension Fund Contributions/Deputy Executive Mayor	60 229.80	0.00	60 229.80	64 747.04	69 603.06
Medial Aid Benefits/Deputy Executive Mayor	34 888.08	0.00	34 888.08	37 504.69	40 317.54
Office-bearer Allowance/Section 79 Committee	3 600.00	0.00	3 600.00	3 870.00	4 160.25
Travelling Allowance/Section 79 Committee	84 042.72	0.00	84 042.72	90 345.92	97 121.87
Basic Salary/Section 79 Committee	233 492.64	0.00	233 492.64	251 004.59	269 829.94
Cell phone Allowance/Section 79 Committee	40 800.00	0.00	40 800.00	43 860.00	47 149.50
Pension Fund Contributions/Section 79 Committee	32 886.24	0.00	32 886.24	35 352.71	38 004.16
Office-bearer Allowance/Executive Committee	10 800.00	0.00	10 800.00	11 610.00	12 480.75
Travelling Allowance/Executive Committee	259 754.40	0.00	259 754.40	279 235.98	300 178.68
Basic Salary/Executive Committee	721 665.00	0.00	721 665.00	775 789.88	833 974.12
Cell phone Allowance/Executive Committee	122 400.00	0.00	122 400.00	131 580.00	141 448.50
Pension Fund Contributions/Executive Committee	101 643.12	0.00	101 643.12	109 266.35	117 461.33
Office-bearer Allowance/Other Councillors	64 800.00	0.00	64 800.00	69 660.00	74 884.50
Travelling Allowance/Other Councillors	1 178 783.28	0.00	1 178 783.28	1 287 192.03	1 362 231.43
Basic Salary/Other Councillors	3 227 627.47	0.00	3 227 627.47	3 469 699.53	3 729 926.99
Cell phone Allowance/Other Councillors	734 400.00	0.00	734 400.00	789 480.00	848 691.00
Pension Fund Contributions/Other Councillors	454 596.16	0.00	454 596.16	488 690.57	525 342.36
Medial Aid Benefits/Other Councillors	51 120.00	0.00	51 120.00	54 954.13	59 075.69
Expenditure: Skills Development Levy	84 462.31	0.00	84 462.31	90 796.98	97 606.75
Inventory : Stores and material	40 000.00	0.00	40 000.00	43 000.00	46 225.00
<b>Subsistance and Travelling/Mayor and Council</b>					
Expenditure:Operational Cost:Parking Fees	15 000.00	0.00	15 000.00	3 225.00	3 466.88
Expenditure:Operational Cost:Toll Gate Fees	2 000.00	0.00	2 000.00	2 150.00	2 311.25
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	200 000.00	0.00	200 000.00	215 000.00	231 125.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	2 000.00	0.00	2 000.00	2 150.00	2 311.25
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage	20 000.00	0.00	20 000.00	21 500.00	23 112.50
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with	10 000.00	0.00	10 000.00	26 875.00	28 890.63
Expenditure:Contracted Services:Outsourced Services:Security Services	2 450 000.00	0.00	2 450 000.00	2 633 750.00	2 831 281.25
Expenditure:Contracted Services:Outsourced Services:Transport Services	100 000.00	0.00	100 000.00	107 500.00	115 562.50
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	0.00	0.00	0.00	16 125.00	17 334.38
Expenditure:Operational Cost:Printing, Publications and Books	0.00	0.00	0.00	53 750.00	57 781.25
Council Support Burial	228 462.74	0.00	228 462.74	0.00	0.00
Expenditure:Operational Cost:Seating Allowance for Traditional Leaders	52 500.00	0.00	52 500.00	64 500.00	69 337.50
<b>12 503 133.41</b>	<b>0.00</b>	<b>12 503 133.41</b>	<b>13 276 433.30</b>	<b>14 272 165.79</b>	

**MUNICIPAL MANAGER**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary/M.M	1 013 285.04	0.00	1 013 285.04	1 160 084.57	1 247 090.92
Bonuses/M.M	0.00	0.00	0.00	0.00	0.00
Travel or Motor Vehicle/M.M	150 000.00	0.00	150 000.00	161 250.00	173 343.75
Scarcity/M.M	46 531.32	0.00	46 531.32	50 021.17	53 772.76
Unemployment Insurance/M.M	1 784.64	0.00	1 784.64	1 918.49	2 062.37
Basic Salary and Wages/Municipal Staff	847 258.99	0.00	847 258.99	898 175.46	965 538.62
Bonuses/Municipal Staff	70 604.92	0.00	70 604.92	74 847.95	80 461.55
Cellular and Telephone/Municipal Staff	24 000.00	0.00	24 000.00	6 450.00	6 933.75
Travel or Motor Vehicle/Municipal Staff	90 000.00	0.00	90 000.00	98 750.00	104 006.25
Rental/Municipal Staff	18 000.00	0.00	18 000.00	19 350.00	20 801.25
Overtime/Municipal Staff	31 325.02	0.00	31 325.02	40 574.87	43 617.99
Bargaining Council/Municipal Staff	447.36	0.00	447.36	480.91	516.98
Group Life Insurance/Municipal Staff	4 585.92	0.00	4 585.92	4 628.91	4 976.08
Medical/Municipal Staff	109 072.80	0.00	109 072.80	98 262.38	103 482.06
Pension/Municipal Staff	136 453.32	0.00	136 453.32	125 684.06	135 110.36
Unemployment Insurance/Municipal Staff	7 138.56	0.00	7 138.56	7 673.95	8 249.50
Skills Development Levy	21 005.44	0.00	21 005.44	24 623.65	26 685.42
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	2 500 000.00	236 689.84	2 736 689.84	2 150 000.00	2 311 250.00
Expenditure:Contracted Services:Advertising, Publicity and Marketing:Municipal Newsletters	4 900.29	0.00	4 900.29	2 150.00	2 311.25
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional Items	18 188.47	0.00	18 188.47	88 000.00	92 450.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	0.00	0.00	0.00	75 250.00	80 893.75
Expenditure:Inventory Consumed:Materials and Supplies	74 224.21	102 230.81	176 455.02	53 750.00	57 781.25
<b>Subsistence and Travelling</b>					
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	60 000.00	(26 725.04)	33 274.96	45 000.00	45 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	1 000.00	(1 000.00)	0.00	5 000.00	5 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage Served	1 000.00	(1 000.00)	0.00	10 000.00	10 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport	1 000.00	(1 000.00)	0.00	10 000.00	10 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	20 000.00	(10 000.00)	10 000.00	30 000.00	30 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rent	20 000.00	(10 000.00)	10 000.00	10 000.00	10 000.00
Expenditure:Operational Cost:Printing, Publications and Books	0.00	0.00	0.00	32 250.00	34 668.75
Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	44 457.00	5 000.00	39 457.00	32 250.00	34 668.75
<b>IDP Budget Roadshows</b>	419 019.70				
Expenditure:Contracted Services:Outsourced Services:Catering Services	496 550.00	288 030.30	208 519.70	268 750.00	288 906.25
Expenditure:Contracted Services:Outsourced Services:Transport Services	255 000.00	(143 200.00)	111 800.00	161 250.00	173 343.75
Expenditure:Operational Cost:Hire Charges	190 000.00	91 300.00	98 700.00	107 500.00	115 582.50
Expenditure:Contracted Services:Outsourced Services:Catering Services	20 000.00	274 610.45	294 610.45	21 500.00	23 112.50
Expenditure:Operational Cost:Printing, Publications and Books	0.00	0.00	0.00	26 875.00	28 890.63
<b>Performance Management</b>					
Expenditure:Contracted Services:Contractors:Catering Services	150 000.00	(130 000.00)	20 000.00	16 125.00	17 334.38
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Human Resources	0.00	0.00	0.00	10 750.00	11 556.25
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	0.00	0.00	0.00	10 750.00	11 556.25
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional Items	0.00	0.00	0.00	21 500.00	23 112.50
Expenditure:Operational Cost:Communication:Radio and TV Transmissions	30 000.00	170 000.00	200 000.00	53 750.00	57 781.25
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	10 000.00	0.00	10 000.00	43 000.00	46 225.00
Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal Advice and	400 000.00	400 000.00	0.00	322 500.00	346 687.50
	6 867 813.29	76 275.76	6 944 089.05	6 374 876.37	6 844 742.10

**INTERNAL AUDIT**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary and Wages/Municipal Staff	548 645.88	0.00	548 645.88	589 794.35	634 028.93
Bonuses/Municipal Staff	45 720.49	0.00	45 720.49	49 149.53	52 835.74
Cellular and Telephone/Municipal Staff	12 000.00	0.00	12 000.00	12 900.00	13 867.50
Travel or Motor Vehicle/Municipal Staff	150 000.00	0.00	150 000.00	161 250.00	173 343.75
Rental/Municipal Staff	9 000.00	0.00	9 000.00	9 675.00	10 400.63
Bargaining Council/Municipal Staff	111.84	0.00	111.84	120.23	129.25
Group Life Insurance/Municipal Staff	21 945.84	0.00	21 945.84	22 151.88	23 813.27
Medical/Municipal Staff	34 632.00	0.00	34 632.00	0.00	0.00
Pension/Municipal Staff	98 756.28	0.00	98 756.28	57 504.95	61 817.82
Unemployment Insurance/Municipal Staff	1 784.64	0.00	1 784.64	1 918.49	2 062.37
Skills Development Levy	6 986.46	0.00	6 986.46	7 510.44	8 073.73
Expenditure:Operational Cost:Audit Committee Fees	146 198.01	0.00	146 198.01	139 750.00	150 231.25
Expenditure:Contracted Services:Consultants and Professional	1 200 000.00	0.00	1 200 000.00	1 290 000.00	1 386 750.00
	<b>2 275 781.44</b>	<b>0.00</b>	<b>2 275 781.44</b>	<b>2 341 724.87</b>	<b>2 517 354.24</b>
	<b>2 275 781.44</b>	<b>0.00</b>	<b>2 275 781.44</b>	<b>2 341 724.87</b>	<b>2 517 354.24</b>

**BUDGET AND TREASURY OFFICE**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Revenue:Non-exchange Revenue:Property Rates:Agricultural Property	(1 443 788.24)	0.00	(1 443 788.24)	(1 530 415.53)	(1 622 240.46)
Revenue:Non-exchange Revenue:Property Rates:Business and Commercial Properties	(7 036 570.58)	0.00	(7 036 570.58)	(7 458 764.81)	(7 906 290.70)
Revenue:Non-exchange Revenue:Property Rates:Public Service Infrastructure Properties	(64 960.20)	0.00	(64 960.20)	(68 857.81)	(72 989.28)
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Developed	(3 420 410.19)	0.00	(3 420 410.19)	(3 625 634.80)	(3 843 172.89)
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Vacant Land	(213 078.18)	0.00	(213 078.18)	(226 498.87)	(240 088.80)
Revenue:Non-exchange Revenue:Property Rates:State-owned Properties	(3 407 552.31)	0.00	(3 407 552.31)	(3 812 005.45)	(3 828 725.78)
Revenue:Non-exchange Revenue:Property Rates:Other Categories	(4 393 873.16)	0.00	(4 393 873.16)	(4 657 293.55)	(4 936 731.16)
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Interest:Current and Non-current Assets	(750 000.00)	0.00	(750 000.00)	(750 000.00)	(854 625.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National Government	(79 412 000.00)	0.00	(79 412 000.00)	(84 010 000.00)	(89 048 000.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:National Government	(2 850 000.00)	0.00	(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)	0.00	(3 787.43)	(4 014.88)	(4 315.78)
Revenue:Exchange Revenue:Operational Revenue:Collection Charges	(500 000.00)	0.00	(500 000.00)	(530 000.00)	(569 750.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Services	(2 524.95)	0.00	(2 524.95)	(2 676.45)	(2 877.18)
Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	(25 249.54)	0.00	(25 249.54)	(26 764.51)	(28 771.85)
Interest earned - outstanding debtors	(750 000.00)	0.00	(750 000.00)	(752 000.00)	(754 000.00)
Gains on Disposal Of PPE	(2 348 018.09)	0.00	(2 348 018.09)	0.00	0.00
	(106 622 212.87)	0.00	(106 622 212.87)	(110 149 926.47)	(116 562 578.89)
Basic Salary/CFO	469 652.19	0.00	469 652.19	140 011.58	150 512.45
Bonuses/CFO	0.00	0.00	0.00	0.00	0.00
Travel or Motor Vehicle/CFO	87 500.00	0.00	87 500.00	0.00	0.00
Scarce /CFO	22 286.11	0.00	22 286.11	5 600.46	6 020.50
Unemployment Insurance/CFO	1 784.64	0.00	1 784.64	1 400.12	1 505.12
Bargaining Council/CFO	111.84	0.00	111.84	120.23	129.25
Cellular and Telephone/CFO	0.00	0.00	0.00		
Basic Salary and Wages/Municipal Staff	3 430 120.64	0.00	3 430 120.64	3 520 583.57	3 784 627.33
Bonuses/Municipal Staff	299 126.95	0.00	299 126.95	293 381.96	315 385.61
Cellular and Telephone/Municipal Staff	38 000.00	0.00	38 000.00	22 575.00	24 268.13
Travel or Motor Vehicle/Municipal Staff	325 000.00	0.00	325 000.00	282 187.50	303 351.56
Rental/Municipal Staff	102 750.00	0.00	102 750.00	108 843.75	117 007.03
Overtime/Municipal Staff	79 129.14	0.00	79 129.14	77 684.35	83 489.18
Bargaining Council/Municipal Staff	1 565.76	0.00	1 565.76	1 923.85	2 067.92
Group Life Insurance/Municipal Staff	27 070.56	0.00	27 070.56	45 858.98	49 298.41
Medical/Municipal Staff	278 981.35	0.00	278 981.35	209 253.87	224 947.91
Pension/Municipal Staff	490 534.51	0.00	490 534.51	567 984.97	610 583.84
Unemployment Insurance/Municipal Staff	24 096.96	0.00	24 096.96	25 823.25	27 759.99
Skills Development Levy	37 551.21	0.00	37 551.21	38 027.71	40 879.79
Basic Salary and Wages/Municipal Staff	499 999.80	0.00	499 999.80	537 499.79	577 812.27
Bonuses/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Overtime/Municipal Staff	24 999.99	0.00	24 999.99	26 874.99	28 890.61
Bargaining Council/Municipal Staff	559.20	0.00	559.20	601.14	646.23
Unemployment Insurance/Municipal Staff	5 000.00	0.00	5 000.00	5 375.00	5 778.12
Liabilities:Current Liabilities:Provision and Impairment:Impairment:Other Receivables from Non-exchange Tr	3 900 000.00	0.00	3 900 000.00	4 192 500.00	4 506 937.50
<b>Depreciation</b>					
Expenditure:Depreciation and Amortisation:Depreciation:Community Assets	3 124 965.00	0.00	3 124 965.00	3 359 337.38	3 611 287.68
Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	200 000.00	0.00	200 000.00	215 000.00	231 125.00
Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure	2 900 000.00	0.00	2 900 000.00	3 117 500.00	3 351 312.50
Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	240 000.00	0.00	240 000.00	258 000.00	277 350.00
Expenditure:Depreciation and Amortisation:Depreciation:Machine and Equipment	280 000.00	0.00	280 000.00	301 000.00	323 575.00
Expenditure:Depreciation and Amortisation:Depreciation:Other Assets	400 000.00	0.00	400 000.00	111 221.54	119 563.16
Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure	2 750 000.00	0.00	2 750 000.00	2 956 250.00	3 177 968.75
Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	250 000.00	0.00	250 000.00	268 750.00	288 906.25
Expenditure:Contracted Services:Consultants and Professional Services:Assets Physical Verification	250 000.00	0.00	250 000.00	268 750.00	288 906.25
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisor:Accounting	3 130 000.00	0.00	3 130 000.00	2 827 250.00	3 039 293.75
Vending System	500 000.00	0.00	500 000.00	537 500.00	577 812.50
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisor:Valuer and	1 500 000.00	0.00	1 500 000.00	1 075 000.00	1 155 625.00
<b>Grant Expense/FMG/Training MFMP</b>					
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisor:Business an	500 000.00	0.00	500 000.00	537 500.00	577 812.50
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	120 000.00	0.00	120 000.00	129 000.00	138 675.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	13 000.00	0.00	13 000.00	13 975.00	15 023.13
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Printing, Publications and Books	250 000.00	140 000.00	210 000.00	161 250.00	173 343.75
Expenditure:Operational Cost:External Audit Fees	2 000 000.00	203 500.07	2 203 500.07	2 150 000.00	2 311 250.00
Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts	103 000.00	0.00	103 000.00	110 725.00	119 029.38
Expenditure:Operational Cost:Insurance Underwriting:Premiums	963 214.34	0.00	963 214.34	900 000.00	967 500.00
Expenditure:Contracted Services:Contractors:Safeguard and Security	100 000.00	0.00	100 000.00	26 875.00	28 890.63
Expenditure:Contracted Services:Advertising	30 000.00	0.00	30 000.00	0.00	0.00
<b>Subsistance and Travell/Budget &amp; Treasury</b>					
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	130 000.00	150 000.00	80 000.00	64 500.00	69 337.50
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	3 000.00	0.00	3 000.00	3 225.00	3 466.88
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)	8 000.00	0.00	8 000.00	8 600.00	9 245.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	1 000.00	0.00	1 000.00	1 075.00	1 155.63
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:	10 000.00	0.00	10 000.00	10 750.00	11 556.25
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	8 000.00	0.00	8 000.00	8 600.00	9 245.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	20 000.00	20 000.00	0.00	32 250.00	34 668.75
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	0.00	0.00	0.00	10 750.00	11 556.25
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	15 000.00	0.00	15 000.00	18 125.00	17 334.38
	29 945 000.18	93 500.07	30 038 500.25	29 584 850.78	31 803 714.59
	(76 677 212.69)	93 500.07	(76 583 712.62)	(80 565 075.69)	(84 758 864.31)

## ASSET MANAGEMENT

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary and Wages/Municipal Staff	224 561.59	0.00	224 561.59	276 454.82	297 188.93
Bonuses/Municipal Staff	18 713.47	0.00	18 713.47	22 118.58	23 777.48
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	9 000.00	0.00	9 000.00	9 675.00	10 400.63
Travel or Motor Vehicle/Municipal Staff	82 500.00	0.00	82 500.00	88 687.50	95 339.06
Overtime/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Bargaining Council/Municipal Staff	102.52	0.00	102.52	120.23	129.25
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	414.34	445.41
Medical/Municipal Staff	22 298.40	0.00	22 298.40	18 885.60	20 302.02
Pension/Municipal Staff	44 095.68	0.00	44 095.68	23 878.38	25 669.26
Unemployment Insurance/Municipal Staff	1 784.64	0.00	1 784.64	2 028.81	2 180.97
Skills Development Levy/Asset Management	3 070.62	0.00	3 070.62	3 651.42	3 925.28
	<b>406 126.91</b>	<b>0.00</b>	<b>406 126.91</b>	<b>445 914.68</b>	<b>479 358.28</b>
	<b>406 126.91</b>	<b>0.00</b>	<b>406 126.91</b>	<b>445 914.68</b>	<b>479 358.28</b>

## SUPPLY CHAIN MANAGEMENT

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary and Wages/Municipal Staff	961 915.32	0.00	961 915.32	1 025 943.08	1 102 888.82
Bonuses/Municipal Staff	80 159.61	0.00	80 159.61	85 495.26	91 907.40
Cellular and Telephone/Municipal Staff	12 000.00	0.00	12 000.00	11 825.00	12 711.88
Travel or Motor Vehicle/Municipal Staff	150 000.00	0.00	150 000.00	161 250.00	173 343.75
Rental/Municipal Staff	27 000.00	0.00	27 000.00	9 675.00	10 400.63
Overtime/Municipal Staff	12 468.83	0.00	12 468.83	13 555.87	14 572.56
Bargaining Council/Municipal Staff	447.36	0.00	447.36	480.91	516.98
Group Life Insurance/Municipal Staff	17 727.48	0.00	17 727.48	17 475.11	18 785.75
Medical/Municipal Staff	96 883.20	0.00	96 883.20	25 147.26	27 033.30
Pension/Municipal Staff	173 144.76	0.00	173 144.76	153 356.52	164 858.26
Skills Development Levy/Supply Chain Management	11 119.15	0.00	11 119.15	11 871.93	12 762.33
Unemployment Insurance/Municipal Staff	6 063.05	0.00	6 063.05	6 548.15	7 039.26
	<b>1 548 928.76</b>	<b>0.00</b>	<b>1 548 928.76</b>	<b>1 522 624.10</b>	<b>1 636 820.91</b>
	<b>1 548 928.76</b>	<b>0.00</b>	<b>1 548 928.76</b>	<b>1 522 624.10</b>	<b>1 636 820.91</b>

**ADMINISTRATIVE & CORPORATE SUPPORT**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary and Wages/Municipal Staff	3 039 845.60	0.00	3 039 845.60	3 339 714.77	3 590 193.38
Bonuses/Municipal Staff	235 682.02	0.00	235 682.02	278 309.56	299 182.78
Cellular and Telephone/Municipal Staff	18 000.00	0.00	18 000.00	6 450.00	6 933.75
Travel or Motor Vehicle/Municipal Staff	180 000.00	0.00	180 000.00	258 000.00	277 350.00
Non-pensionable/Municipal Staff	0.00	0.00	0.00	24 042.38	25 845.55
Rental/Municipal Staff	102 600.00	0.00	102 600.00	107 553.75	115 620.28
Overtime/Municipal Staff	116 019.68	0.00	116 019.68	109 190.07	117 379.32
Bargaining Council/Municipal Staff	1 789.44	0.00	1 789.44	2 043.88	2 197.17
Group Life Insurance/Municipal Staff	19 760.04	0.00	19 760.04	50 313.35	54 086.86
Medical/Municipal Staff	305 058.60	0.00	305 058.60	173 768.16	186 800.77
Pension/Municipal Staff	502 174.80	0.00	502 174.80	470 983.47	506 307.23
Unemployment Insurance/Municipal Staff	25 163.49	0.00	25 163.49	26 158.25	28 120.12
Skills Development Levy/Admin & Corp. support	31 141.82	0.00	31 141.82	35 977.15	38 675.43
Expenditure:Operational Cost:Municipal Services	12 100.00	0.00	12 100.00	13 007.50	13 983.06
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	10 000.00	0.00	10 000.00	10 750.00	11 556.25
<b>Publishing (Gazette)/Admin &amp; Corp. support</b>					
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Staff Recruitment	0.00	0.00	0.00	64 500.00	69 337.50
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Customer/Client Information	0.00	0.00	0.00	21 500.00	23 112.50
<b>Ward Committees</b>					
Expenditure:Operational Cost:Ward Committee Meetings	40 000.00	(17 900.00)	22 100.00	43 000.00	46 225.00
Expenditure:Operational Cost:Ward Committee Trainings	100 000.00	(100 000.00)	0.00	107 500.00	115 562.50
Expenditure:Operational Cost:Remuneration to Ward Committees	1 883 540.00	0.00	1 883 540.00	2 024 805.50	2 176 665.91
Expenditure:Operational Cost:Indigent Relief	10 000.00	(10 000.00)	0.00	10 750.00	11 556.25
Expenditure:Operational Cost:External Computer Service:Software Licences	10 000.00	(10 000.00)	0.00	10 750.00	11 556.25
Expenditure:Operational Cost:Printing, Publications and Books	200 000.00	(40 000.00)	160 000.00	215 000.00	231 125.00
<b>Postage &amp; Stamps/Admin &amp; Corp. support</b>					
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex	700 000.00	(50 000.00)	650 000.00	430 000.00	462 250.00
Expenditure:Operational Cost:Courier and Delivery Services	5 000.00	0.00	5 000.00	5 375.00	5 778.13
Expenditure:Operational Cost:Communication:Postage/Stamps/Frinking Machines	360 000.00	(10 000.00)	350 000.00	118 250.00	127 118.75
<b>Staff Wellness/Admin &amp; Corp. support</b>					
Expenditure:Contracted Services:Contractors:Catering Services	144 897.82	0.00	144 897.82	53 750.00	57 781.25
Expenditure:Contracted Services:Contractors:Employee Wellness	63 000.00	0.00	63 000.00	53 750.00	57 781.25
Expenditure:Operational Cost:Transport Provided as Part of Departmental Activities:Funerals	0.00	0.00	0.00	5 375.00	5 778.13
Expenditure:Inventory Consumed:Water	0.00	0.00	0.00	6 450.00	6 933.75
Expenditure:Inventory Consumed:Consumables:Standard Rated	56 731.79	(10 000.00)	46 731.79	80 625.00	86 671.88
<b>Subsistence and Travelling/Admin &amp; Corp. support</b>					
Expenditure:Operational Cost:Toll Gate Fees	5 000.00	0.00	5 000.00	5 375.00	5 778.13
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	50 000.00	(20 000.00)	30 000.00	53 750.00	57 781.25
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	5 000.00	0.00	5 000.00	5 375.00	5 778.13
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	5 000.00	0.00	5 000.00	5 375.00	5 778.13
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Other Transport	5 000.00	0.00	5 000.00	5 375.00	5 778.13
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	10 000.00	(5 000.00)	5 000.00	10 750.00	11 556.25
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Car	20 000.00	(10 000.00)	10 000.00	43 000.00	46 225.00
<b>IT Management and Support</b>					
Expenditure:Operational Cost:External Computer Service:Internet Charge	180 000.00	(60 000.00)	130 000.00	107 500.00	115 562.50
Expenditure:Operational Cost:External Computer Service:Software Licences	150 000.00	(30 000.00)	120 000.00	161 250.00	173 343.75
Expenditure:Website	70 000.00	0.00	70 000.00	161 250.00	173 343.75
<b>Training/Admin &amp; Corp. support</b>					
Expenditure:Contracted Services:Outsourced Services:Catering Services	10 000.00	(9 750.50)	249.50	10 750.00	11 556.25
Expenditure:Inventory Consumed:Materials and Supplies	15 000.00	0.00	15 000.00	16 125.00	17 334.38
Expenditure:Contracted Services:Outsourced Services:Training Fees	160 000.00	(100 000.00)	60 000.00	161 250.00	173 343.75
Expenditure:Operational Cost:Professional Bodies, Membership and Subscription:SALGA	540 000.00	(18 729.00)	521 271.00	602 000.00	647 150.00
Expenditure:Contracted Services:Outsourced Services:Hygiene Services	2 385 000.00	45 000.00	2 340 000.00	2 385 000.00	26 875.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Medical Examinations	50 000.00	0.00	50 000.00	53 750.00	57 781.25
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Qualification Verification	20 000.00	0.00	20 000.00	21 500.00	23 112.50
Expenditure:Job Evaluation Licence	40 000.00	(21 797.00)	18 203.00	53 750.00	57 781.25
Expenditure:Contracted Services : Job Evaluation	10 000.00	(10 000.00)	0.00	32 250.00	34 668.75
Expenditure:Storage Site	50 000.00	(20 000.00)	30 000.00	53 750.00	57 781.25
Expenditure:Operational Cost:Bursaries (Employees)	150 000.00	150 000.00	0.00	150 000.00	107 500.00
Expenditure:Operating Leases:Machinery and Equipment	100 000.00	0.00	100 000.00	107 500.00	115 562.50
Expenditure:Operational Cost:Occupational Health and Safety	62 234.57	0.00	62 234.57	53 750.00	57 781.25
Expenditure:Operational Cost:Uniform and Protective Clothing	50 000.00	0.00	50 000.00	53 750.00	57 781.25
Expenditure:Operational Cost:Indigent Relief	910 000.00	910 000.00	0.00	910 000.00	978 250.00
	10 884 739.68	1 796 823.50	12 681 563.18	11 049 392.79	11 878 097.25
	10 884 739.68	1 796 823.50	12 681 563.18	11 049 392.79	11 878 097.25

## HUMAN RESOURCES

Vote Description	2019/20 Medium Term Revenue & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary and Wages/Municipal Staff	836 459.38	0.00	836 459.38	693 076.45	745 057.18
Bonuses/Municipal Staff	69 704.95	0.00	69 704.95	57 756.37	62 088.10
Rental/Municipal Staff	18 000.00	0.00	18 000.00	19 350.00	20 801.25
Overtime/Municipal Staff	6 157.30	0.00	6 157.30	6 463.74	6 948.52
Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Bargaining Council/Municipal Staff	335.52	0.00	335.52	360.68	387.74
Group Life Insurance/Municipal Staff	24 417.84	0.00	24 417.84	4 855.43	5 219.59
Medical/Municipal Staff	93 436.20	0.00	93 436.20	35 263.44	37 908.20
Pension/Municipal Staff	107 922.48	0.00	107 922.48	154 646.88	166 245.39
Unemployment Insurance/Municipal Staff	4 800.74	0.00	4 800.74	5 129.72	5 514.45
Skills Development Levy/Human Resources	9 864.59	0.00	9 864.59	7 737.01	8 317.29
	<b>1 171 099.00</b>	<b>0.00</b>	<b>1 171 099.00</b>	<b>984 639.73</b>	<b>1 058 487.71</b>
	<b>1 171 099.00</b>	<b>0.00</b>	<b>1 171 099.00</b>	<b>984 639.73</b>	<b>1 058 487.71</b>

## LIBRARY

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations	(211 000.00)	0.00	(211 000.00)	(226 000.00)	(242 000.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations	880 000.00	0.00	880 000.00	924 000.00	975 000.00
Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Overdue Books Fine	(3 156.19)	0.00	(3 156.19)	(3 345.56)	(3 596.48)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Photocopies and F	25 000.00	0.00	(25 000.00)	(26 500.00)	(28 487.50)
	<b>(1 119 156.19)</b>	<b>0.00</b>	<b>(1 119 156.19)</b>	<b>(1 179 845.56)</b>	<b>(1 249 083.98)</b>
Basic Salary and Wages/Municipal Staff	840 885.24	0.00	840 885.24	859 591.57	924 060.93
Bonuses/Municipal Staff	70 073.77	0.00	70 073.77	71 632.63	77 005.08
Non-pensionable/Municipal Staff	0.00	0.00	0.00	4 808.48	5 169.11
Rental/Municipal Staff	31 200.00	0.00	31 200.00	27 090.00	29 121.75
Overtime/Municipal Staff	27 923.13	0.00	27 923.13	28 155.30	30 266.94
Bargaining Council/Municipal Staff	559.20	0.00	559.20	601.14	646.23
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	73 576.80	0.00	73 576.80	67 709.52	72 787.73
Pension/Municipal Staff	152 914.32	0.00	152 914.32	151 553.20	162 919.69
Unemployment Insurance/Municipal Staff	7 360.75	0.00	7 360.75	7 549.55	8 115.76
Skills Development Levy/Libraries and Archives	8 408.85	0.00	8 408.85	8 595.92	9 240.61
Expenditure:Contracted Services:Outsourced Services:Catering Services	20 000.00	0.00	20 000.00	32 250.00	34 668.75
Expenditure:Operational Cost:Printing, Publications and Books	29 484.23	0.00	29 484.23	53 195.55	57 185.21
Subsistence and Travelling/Libraries and Archives					
Expenditure:Operational Cost:Toll Gate Fees	1 000.00	0.00	1 000.00	1 075.00	1 155.63
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	12 000.00	0.00	12 000.00	12 900.00	13 887.50
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	1 200.00	0.00	1 200.00	1 290.00	1 386.75
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serves	4 000.00	0.00	4 000.00	4 300.00	4 622.50
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	1 000.00	0.00	1 000.00	1 075.00	1 155.63
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator	0.00	0.00	0.00	8 062.50	8 667.19
Expenditure:Operational Cost:Municipal Services	10 000.00	(9 900.00)	100.00	10 750.00	11 556.25
Consumable Goods	30 000.00	(10 000.00)	20 000.00	32 250.00	34 668.75
School-Text Books	--	20 000.00	0.00	21 500.00	23 112.50
	<b>1 341 586.29</b>	<b>(39 900.00)</b>	<b>1 301 686.29</b>	<b>1 405 935.34</b>	<b>1 511 380.49</b>
	<b>222 430.10</b>	<b>(39 900.00)</b>	<b>182 530.10</b>	<b>226 089.78</b>	<b>262 296.51</b>

**INFORMATION TECHNOLOGY**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2020/21
Basic Salary and Wages/Municipal Staff	439 174.92	0.00	439 174.92	704 831.49	757 693.85
Bonuses/Municipal Staff	69 704.95	0.00	69 704.95	58 735.96	63 141.15
Cellular and Telephone/Municipal Staff	6 000.00	0.00	6 000.00	12 900.00	13 867.50
Travel or Motor Vehicle/Municipal Staff	165 000.00	0.00	165 000.00	161 250.00	173 343.75
Rental/Municipal Staff	13 500.00	0.00	13 500.00	19 350.00	20 801.25
Overtime/Municipal Staff	0.00	0.00	0.00	11 420.24	12 276.76
Bargaining Council/Municipal Staff	223.68	0.00	223.68	240.46	258.49
Group Life Insurance/Municipal Staff	8 322.78	0.00	8 322.78	17 893.98	19 236.03
Medical/Municipal Staff	66 902.40	0.00	66 902.40	91 252.58	98 096.52
Pension/Municipal Staff	57 680.46	0.00	57 680.46	75 040.85	80 668.91
Unemployment Insurance/Municipal Staff	3 569.28	0.00	3 569.28	3 836.98	4 124.75
Skills Development Levy/Information Technology	6 041.75	0.00	6 041.75	8 660.81	9 310.38
	<b>836 120.22</b>	<b>0.00</b>	<b>836 120.22</b>	<b>1 165 413.33</b>	<b>1 252 819.33</b>
	<b>836 120.22</b>	<b>0.00</b>	<b>836 120.22</b>	<b>1 165 413.33</b>	<b>1 252 819.33</b>

**COMMUNITY SERVICES**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary/DCCM	646 290.00	0.00	646 290.00	739 921.28	795 415.36
Bonuses/DCCM	0.00	0.00	0.00	0.00	0.00
Housing Benefits/DCCM	72 000.00	0.00	72 000.00	77 400.00	83 205.00
Travel or Motor Vehicle/DCCM	150 000.00	0.00	150 000.00	161 250.00	173 343.75
Scarcity/DCCM	34 731.60	0.00	34 731.60	37 335.83	40 136.01
Unemployment Insurance/DCCM	1 784.84	0.00	1 784.84	1 918.49	2 062.37
Bargaining Council/DCCM	7 982.90	0.00	7 982.90	120.23	129.25
Basic Salary and Wages/Municipal Staff	1 486 666.16	0.00	1 486 666.16	1 473 650.31	1 584 174.08
Bonuses/Municipal Staff	116 597.18	0.00	116 597.18	122 804.19	132 014.51
Cellular and Telephone/Municipal Staff	36 000.00	0.00	36 000.00	25 800.00	27 735.00
Travel or Motor Vehicle/Municipal Staff	420 000.00	0.00	420 000.00	451 500.00	485 362.50
Rental/Municipal Staff	36 000.00	0.00	36 000.00	29 025.00	31 201.88
Overtime/Municipal Staff	12 000.00	0.00	12 000.00	32 908.83	35 376.99
Bargaining Council/Municipal Staff	559.20	0.00	559.20	601.14	646.23
Group Life Insurance/Municipal Staff	16 985.52	0.00	16 985.52	25 954.67	27 901.27
Medical/Municipal Staff	218 748.60	0.00	218 748.60	173 763.00	186 795.23
Pension/Municipal Staff	173 512.56	0.00	173 512.56	157 153.22	168 939.71
Unemployment Insurance/Municipal Staff	9 771.13	0.00	9 771.13	9 516.04	10 232.87
Skills Development Levy/Community Halls and Facilities	19 066.66	0.00	19 066.66	29 299.11	31 496.54
<b>Early Childhood Development</b>	<b>10 000.00</b>	<b>0.00</b>	<b>10 000.00</b>	<b>32 250.00</b>	<b>34 668.75</b>
Expenditure:Contracted Services:Contractors:Catering Services (Heritage day)	0.00	0.00	0.00	0.00	0.00
<b>Zulu Dance</b>					
Expenditure:Contracted Services:Contractors:Catering Services	24 015.25	0.00	24 015.25	43 000.00	46 225.00
Expenditure:Contracted Services:Contractors:Transportation	20 000.00	(5 050.00)	14 950.00	43 000.00	46 225.00
Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	21 300.00	0.00	21 300.00	21 500.00	23 112.50
<b>Reed Dance</b>					
Expenditure:Contracted Services:Contractors:Catering Services	212 179.50	(1 608.48)	210 571.02	148 113.50	159 222.01
Expenditure:Contracted Services:Contractors:Transportation	124 100.00	0.00	124 100.00	161 250.00	173 343.75
Expenditure:Contracted Services:Contractors:Catering Services (Heritage day)	0.00	0.00	0.00	0.00	0.00
<b>Youth Activities</b>					
Expenditure:Contracted Services:Contractors:Catering Services	20 800.00	0.00	20 800.00	22 360.00	24 037.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations	10 000.00	0.00	10 000.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	0.00	0.00	0.00	0.00	0.00
<b>Sport Development Programme</b>					
Expenditure:Contracted Services:Contractors:Sports and Recreation	10 000.00	(10 000.00)	0.00	0.00	0.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotions	189 792.30	(34 784.00)	155 008.30	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Catering Services	19 111.83	(3 980.00)	15 131.83	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	18 000.00	0.00	18 000.00	0.00	0.00
Hire Charges	44 500.00	0.00	44 500.00	0.00	0.00
<b>Youth Summit</b>					
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations	53 368.80	(18 704.40)	34 664.40	21 500.00	23 112.50
Expenditure:Contracted Services:Contractors:Catering Services	29 000.00	(20 000.00)	9 000.00	1 290.00	1 386.75
Expenditure:Contracted Services:Outsourced Services:Transport Services	84 000.00	(42 000.00)	42 000.00	32 250.00	34 668.75
<b>Senior Citizens</b>					
Expenditure:Contracted Services:Outsourced Services:Transport Services	17 500.00	0.00	17 500.00	86 000.00	92 450.00
Expenditure:Contracted Services:Outsourced Services:Catering Services	192 174.83	0.00	192 174.83	182 750.00	198 458.25
<b>Disability</b>					
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations	0.00	0.00	0.00	10 750.00	11 556.25
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	0.00	0.00	0.00	10 750.00	11 556.25
Expenditure:Contracted Services:Outsourced Services:Catering Services	0.00	0.00	0.00	43 000.00	46 225.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	4 500.00	(4 500.00)	0.00	43 000.00	46 225.00
<b>HIV/Aids</b>					
Expenditure:Contracted Services:Contractors:Catering Services	0.00	0.00	0.00	53 750.00	57 781.25
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	0.00	0.00	0.00	16 125.00	17 334.38
Expenditure:Contracted Services:Contractors:Transportation	0.00	0.00	0.00	37 625.00	40 446.88
<b>Operation Sukuma Sakhe</b>					
Expenditure:Contracted Services:Contractors:Catering Services	213 140.00	(10 000.00)	203 140.00	139 750.00	150 231.25
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations	0.00	0.00	0.00	32 250.00	34 668.75
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	400.00	(400.00)	0.00	43 000.00	46 225.00
Expenditure:Contracted Services:Contractors:Transportation	22 500.00	0.00	22 500.00	53 750.00	57 781.25
Feeding of Needy Homes/ Food distribution		750 000.00	750 000.00	650 000.00	0.00
Expenditure:Inventory Consumed:Materials and Supplies	40 000.00	(10 000.00)	30 000.00	75 250.00	80 893.75
Expenditure:Operational Cost:Management Fee: Tourism	0.00	0.00	0.00	100 000.00	107 500.00
<b>NYUSI VOLUME</b>					
Expenditure:Contracted Services:Contractors:Event Promoters	1 312 736.25	13 000.00	1 325 736.25	1 400 000.00	1 500 000.00
<b>Mayoral Cup</b>					
Expenditure:Contracted Services:Contractors:Catering Services	66 580.77	(1 434.78)	65 145.99	100 000.00	110 000.00
Expenditure:Contracted Services:Contractors:First Aid	173 940.00	0.00	173 940.00	35 000.00	40 000.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations	227 000.00	0.00	227 000.00	100 000.00	110 000.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	213 612.00	0.00	213 612.00	45 000.00	50 000.00
Expenditure:Contracted Services:Contractors:Transportation	91 000.00	0.00	91 000.00	120 000.00	130 000.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Bursaries (Non-emergency)	150 000.00	0.00	150 000.00	150 000.00	150 000.00
Expenditure:Operational Cost:Licences/Licence Agency Fees	0.00	0.00	0.00	21 500.00	23 112.50
Expenditure:Contracted Services:Outsourced Services:Drivers Licence Programme	150 000.00	0.00	150 000.00	150 000.00	150 000.00
<b>Subsistence and Travelling</b>					
Subsistence Travelling - Accommodation	80 000.00	0.00	80 000.00	50 000.00	55 000.00
Subsistence and Travelling - Daily Allowance	1 000.00	0.00	1 000.00	5 000.00	5 000.00
Subsistence and Travelling - Food	2 000.00	0.00	2 000.00	2 000.00	2 000.00
Subsistence and Travelling - Incidental	1 000.00	0.00	1 000.00	1 000.00	1 000.00
Subsistence and Travelling - Other Transport	2 000.00	0.00	2 000.00	7 000.00	7 000.00
Subsistence and Travelling - Car Rental	5 000.00	0.00	5 000.00	5 000.00	5 000.00
Subsistence and Travelling - Own Transport	10 000.00	(5 000.00)	5 000.00	50 000.00	50 000.00
Subsistence and Travelling - Parking Fees	500.00	0.00	500.00	500.00	500.00
	<b>7 325 427.68</b>	<b>595 538.34</b>	<b>7 920 966.02</b>	<b>7 896 187.82</b>	<b>7 768 114.41</b>
	<b>7 325 427.68</b>	<b>595 538.34</b>	<b>7 920 966.02</b>	<b>7 896 187.82</b>	<b>7 768 114.41</b>

## DISASTER MANAGEMENT

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2021/22	Budget year 2020/21
Municipal Disaster Relief Grant		(745 000.00)	(745 000.00)	(745 000.00)	0.00
		(745 000.00)	(745 000.00)	(745 000.00)	
Basic Salary and Wages/Municipal Staff	523 235.88	0.00	523 235.88	549 284.46	590 480.80
Bonuses/Municipal Staff	43 602.99	0.00	43 602.99	45 773.71	49 206.73
Cellular and Telephone/Municipal Staff	12 000.00	0.00	12 000.00	6 450.00	6 933.75
Travel or Motor Vehicle/Municipal Staff	150 000.00	0.00	150 000.00	161 250.00	173 343.75
Bargaining Council/Municipal Staff	111.84	0.00	111.84	120.23	129.25
Group Life Insurance/Municipal Staff	12 714.60	0.00	12 714.60	12 533.00	13 472.97
Medical/Municipal Staff	27 993.60	0.00	27 993.60	23 204.52	24 944.86
Pension/Municipal Staff	51 015.48	0.00	51 015.48	45 895.75	49 337.93
Unemployment Insurance/Municipal Staff	1 784.64	0.00	1 784.64	1 918.49	2 062.37
Skills Development Levy/Disaster Management	6 732.36	0.00	6 732.36	7 105.34	7 638.25
	<b>829 191.39</b>	<b>0.00</b>	<b>829 191.39</b>	<b>853 535.49</b>	<b>917 550.66</b>
	<b>829 191.39</b>	<b>(745 000.00)</b>	<b>84 191.39</b>	<b>108 535.49</b>	<b>917 550.66</b>

## FIRE FIGHTING

Vote #	Vote Description	2019/20 Medium Term & Expenditure Framework				
		Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
O0001/E00036/F0041/X109/R0092/001/C	Basic Salary and Wages/Municipal Staff	1 979 051.56	0.00	1 979 051.56	2 070 112.23	2 225 370.65
O0001/E00038/F0041/X109/R0092/001/C	Bonuses/Municipal Staff	164 920.96	0.00	164 920.96	172 509.35	185 447.55
O0001/E00121/F0041/X109/R0092/001/C	Cellular and Telephone/Municipal Staff	12 000.00	0.00	12 000.00	12 900.00	13 867.50
O0001/E01523/F0041/X109/R0092/001/C	Rental/Municipal Staff	108 000.00	0.00	108 000.00	116 100.00	124 807.50
O0001/E01535/F0041/X109/R0092/001/C	Standby Allowance/Municipal Staff	288 000.00	0.00	288 000.00	182 218.31	195 884.68
O0001/E03969/F0041/X109/R0092/001/C	Overtime/Municipal Staff	288 000.00	0.00	288 000.00	207 011.22	222 537.07
O0001/E00040/F0041/X109/R0092/001/C	Bargaining Council/Municipal Staff	1 342.08	0.00	1 342.08	1 442.74	1 550.94
O0001/E00042/F0041/X109/R0092/001/C	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
O0001/E00043/F0041/X109/R0092/001/C	Medical/Municipal Staff	252 907.20	0.00	252 907.20	158 685.48	170 586.89
O0001/E00044/F0041/X109/R0092/001/C	Pension/Municipal Staff	268 355.88	0.00	268 355.88	240 843.39	258 906.64
O0001/E00045/F0041/X109/R0092/001/C	Unemployment Insurance/Municipal Staff	19 330.10	0.00	19 330.10	20 280.61	21 801.65
O0001/E00595/F0041/X109/R0092/001/C	Skills Development Levy/ Fire Fighting	20 690.52	0.00	20 690.52	19 159.92	20 596.91
O1550-1/E00650/F0041/X109/R0093/001/F	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	30 000.00	0.00	30 000.00	32 250.00	34 668.75
O0001/E00604/F0045/X109/R0092/001/F	Expenditure:Operational Cost:Uniform and Protective Clothing	150 000.00	0.00	150 000.00	161 250.00	173 343.75
O1265-1/E00639/F0041/X109/R0093/001/F	Expenditure:Contracted Services:Contractors:Fire Services	50 000.00	0.00	50 000.00	53 750.00	57 781.25
O0001/E00534/F0041/X109/R0093/001/C	Disaster Recovery and Response	50 000.00	0.00	50 000.00	53 750.00	57 781.25
O0001/E00060/F0041/X109/R0092/001/C	Subsistance Travelling - Accomodation	20 000.00	0.00	20 000.00	10 000.00	10 000.00
O0001/E00061/F0041/X109/R0092/001/C	Subsistance and Travelling - Daily Allowance	5 000.00	0.00	5 000.00	5 000.00	5 000.00
O0001/E00062/F0041/X109/R0092/001/C	Subsistance and Travelling - Food	1 000.00	0.00	1 000.00	1 000.00	1 000.00
O0001/E00063/F0041/X109/R0092/001/C	Subsistance and Travelling - Incidental	1 000.00	0.00	1 000.00	1 000.00	1 000.00
O0001/E00142/F0041/X109/R0092/001/C	Subsistance and Travelling - Other Transport	2 000.00	0.00	2 000.00	2 000.00	2 000.00
O0001/E00143/F0041/X109/R0092/001/C	Subsistance and Travelling - Car Rental	4 500.00	0.00	4 500.00	4 500.00	4 500.00
O0001/E00144/F0041/X109/R0092/001/C	Subsistance and Travelling - Own Transport	6 000.00	0.00	6 000.00	11 000.00	11 000.00
O0001/E00602/F0041/X109/R0092/001/C	Subsistance and Travelling - Parking Fees	500.00	0.00	500.00	500.00	500.00
		<b>3 722 598.30</b>	<b>0.00</b>	<b>3 722 598.30</b>	<b>3 537 263.24</b>	<b>3 799 932.99</b>
		<b>3 722 598.30</b>	<b>0.00</b>	<b>3 722 598.30</b>	<b>3 537 263.24</b>	<b>3 799 932.99</b>

**LICENSING & PROTECTION SERVICES**

Vote #	Vote Description	2019/20 Medium Term & Expenditure Framework				
		Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2020/21
D0001/IR01021/F0042/X153/R0092/00	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Tra	(3 000 000.00)	0.00	3 000 000.00	(1 590 000.00)	1 709 250.00
D0001/IR01519/F0044/X153/R0093/00	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:D	(420 839.24)	0.00	420 839.24	(446 089.59)	479 546.31
D0001/IR01520/F0044/X153/R0093/00	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:D	(420 839.24)	0.00	420 839.24	(446 089.59)	479 546.31
D0001/IR01523/F0044/X153/R0093/00	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:L	(420 839.24)	0.00	420 839.24	(446 089.59)	479 546.31
D0001/IR01527/F0044/X153/R0093/00	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:L	(420 839.24)	0.00	420 839.24	(446 089.59)	479 546.31
D0001/IR01528/F0044/X153/R0093/00	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:O	(108 056.64)	0.00	(108 056.64)	(114 542.15)	123 132.62
D0001/IR01529/F0044/X153/R0093/00	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:T	(420 839.24)	0.00	420 839.24	(446 089.59)	479 546.31
D0001/IR01529/F0045/X153/R0093/00	Revenue:Exchange Revenue:Operational Revenue:Registration Fees:Ro	(420 839.24)	0.00	420 839.24	(446 089.59)	479 546.31
D0001/IR01524/F0044/X153/R0093/00	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:M	(420 839.24)	0.00	(420 839.24)	(446 089.59)	479 546.31
		(6 053 933.31)	0.00	(6 053 933.31)	(4 827 169.31)	(5 189 207.01)
O0001/E00036/F0041/X153/R0092/00	Basic Salary and Wages/Municipal Staff	6 869 409.18	0.00	6 869 409.18	6 903 436.25	7 421 193.97
O0001/E00038/F0041/X153/R0092/00	Bonuses/Municipal Staff	355 619.58	0.00	355 619.58	386 411.84	415 392.73
O0001/E00121/F0041/X153/R0092/00	Cellular and Telephone/Municipal Staff	31 000.00	0.00	31 000.00	35 475.00	38 135.63
O0001/E01521/F0041/X153/R0092/00	Housing Benefits and Incidental/Municipal Staff	6 354.39	0.00	6 354.39	11 710.23	12 588.50
O0001/E00126/F0041/X153/R0092/00	Travel or Motor Vehicle/Municipal Staff	627 500.00	0.00	627 500.00	741 750.00	797 381.25
O0001/E00125/F0041/X153/R0092/00	Non-pensionable/Municipal Staff	0.00	0.00	0.00	9 616.95	10 338.22
O0001/E01523/F0041/X153/R0092/00	Rental/Municipal Staff	152 400.00	0.00	152 400.00	157 863.75	169 703.53
O0001/E03968/F0041/X153/R0092/00	Night Shift Allowance/Municipal Staff	16 261.92	0.00	16 261.92	23 648.80	25 422.46
O0001/E01535/F0041/X153/R0092/00	Standby Allowance/Municipal Staff	182 000.00	0.00	182 000.00	202 678.35	217 879.23
O0001/E01536/F0041/X153/R0092/00	Tools Allowance/Municipal Staff	165 500.00	0.00	165 500.00	159 100.00	171 032.50
O0001/E03969/F0041/X153/R0092/00	Overtime/Municipal Staff	461 674.64	0.00	461 674.64	529 731.16	569 461.00
O0001/E00040/F0041/X153/R0092/00	Bar/Bathing Council/Municipal Staff	2 460.48	0.00	2 460.48	2 885.47	3 101.88
O0001/E00043/F0041/X153/R0092/00	Medical/Municipal Staff	433 746.45	0.00	433 746.45	701 884.01	754 525.31
O0001/E00044/F0041/X153/R0092/00	Pension/Municipal Staff	800 128.78	0.00	800 128.78	735 867.77	791 057.85
O0001/E00045/F0041/X153/R0092/00	Unemployment Insurance/Municipal Staff	62 559.02	0.00	62 559.02	61 275.65	65 871.33
O0001/E00595/F0041/X153/R0092/00	Skills Development Levy/Public Safety	71 118.01	0.00	71 118.01	76 461.86	82 185.75
O0001/E00579/F0042/X153/R0092/00	Expenditure:Operational Cost:Wet Fuel	20 000.00	0.00	20 000.00	21 500.00	23 112.50
O1550-1/E00650/F0045/X153/R0092/00	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	30 000.00	0.00	30 000.00	32 250.00	34 668.75
O2774-1/E00631/F0042/X153/R0093/00	Expenditure:Contracted Services:Contractors:Building	15 000.00	0.00	15 000.00	16 125.00	17 334.38
O0001/E00607/F0042/X153/R0093/00	Expenditure:Inspection Fees	5 000.00	0.00	5 000.00	5 375.00	5 778.13
O0001/E00534/F0042/X153/R0092/00	Expenditure:Inventory Consumed:Materials and Supplies	124 357.55	0.00	124 357.55	74 559.37	80 151.32
	<b>Subsistence and Travelling/Public Safety</b>					
O0001/E00060/F0045/X153/R0093/00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	15 000.00	0.00	15 000.00	37 625.00	40 446.88
O0001/E00061/F0045/X153/R0093/00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	2 000.00	0.00	2 000.00	5 375.00	5 778.13
O0001/E00062/F0045/X153/R0093/00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage	2 000.00	0.00	2 000.00	10 750.00	11 556.25
O0001/E00142/F0045/X153/R0093/00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transportation	2 000.00	0.00	2 000.00	5 375.00	5 778.13
O0001/E00602/F0041/X153/R0092/00	Expenditure:Operational Cost:Toll Gate Fees	10 000.00	0.00	10 000.00	43 000.00	46 225.00
O0001/E00144/F0041/X153/R0092/00	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transportation	2 000.00	0.00	2 000.00	5 375.00	5 778.13
O0001/E00604/F0042/X153/R0092/00	Expenditure:Operational Cost:Uniform and Protective Clothing	20 000.00	0.00	20 000.00	53 750.00	57 781.25
O0001/E00579/F0041/X153/R0092/00	Resources - VIP Guards	20 000.00	0.00	20 000.00	50 000.00	50 000.00
		<b>10 505 090.00</b>	<b>0.00</b>	<b>10 505 090.00</b>	<b>11 100 846.46</b>	<b>11 929 659.95</b>
		<b>4 451 156.69</b>	<b>0.00</b>	<b>4 451 156.69</b>	<b>6 273 677.16</b>	<b>6 740 452.94</b>

**ROADS**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:National Government:Municipal Infrastructure	(18 033 000.00)	0.00	(18 033 000.00)	(18 820 000.00)	(19 951 000.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National Governments:Exempt	(2 026 000.00)	0.00	(2 026 000.00)	0.00	0.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Cemetery and Burial	(40 907.83)	0.00	(40 907.83)	(43 362.30)	(46 614.47)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan Approval	(40 907.83)	0.00	(40 907.83)	(43 362.30)	(46 614.47)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Taxi Rank	35 998.89	0.00	(35 998.89)	(38 158.62)	(41 020.73)
Revenue:Non-exchange Revenue:Licences or Permits:Hoarding (Collective/Storing)	(68 179.71)	0.00	(68 179.71)	(72 270.49)	(77 690.78)
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Land:Undeveloped Land	272 718.84	0.00	(272 718.84)	(289 081.97)	(310 763.12)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Application Fees for Land Usage	(20 453.91)	0.00	(20 453.91)	(21 681.15)	(23 307.23)
Revenue:Exchange Revenue:Operational Revenue:Sale of Property	(3 500 000.00)	0.00	(3 500 000.00)	0.00	0.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Sub-division and Consolidation Fees	(27 271.88)	0.00	(27 271.88)	(28 908.20)	(31 076.31)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Publications:Tender Documents	(53 000.00)	0.00	(53 000.00)	(56 180.00)	(60 393.50)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Entrance Fees	(13 635.94)	0.00	(13 635.94)	(14 454.10)	(15 538.16)
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Land:Grazing Fees	31 800.00	0.00	(31 800.00)	(33 708.00)	(36 236.10)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Housing Boarding Services:Staff	34 089.86	0.00	(34 089.86)	(36 135.25)	(38 845.39)
Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Property Plant and Equipment:Ad-hoc rentals:Com	(115 196.44)	0.00	(115 196.44)	(122 108.23)	(131 266.35)
	(24 313 161.13)	0.00	(24 313 161.13)	(19 619 410.80)	(20 810 366.61)
 <b>Basic Salary/DT</b>	601 460.04	0.00	601 460.04	688 506.43	740 241.16
<b>Bonuses/DT</b>	0.00	0.00	0.00	0.00	0.00
<b>Cellular and Telephone/DT</b>	18 000.00	0.00	18 000.00	19 350.00	20 801.25
<b>Travel or Motor Vehicle/DT</b>	180 000.00	0.00	180 000.00	193 500.00	208 012.50
<b>Scarce/DT</b>	31 258.44	0.00	31 258.44	33 802.35	36 122.53
<b>Unemployment Insurance/DT</b>	1 784.64	0.00	1 784.64	1 918.49	2 062.37
<b>Bargaining Council/DT</b>	111.84	0.00	111.84	120.23	129.25
<b>Basic Salary and Wages/Municipal Staff</b>	5 349 213.42	0.00	5 349 213.42	5 728 302.44	6 157 925.12
<b>Basic Salary and Wages/Ewp (old)</b>	0.00	0.00	0.00	1 742 360.00	1 873 037.00
<b>Bonuses/Municipal Staff</b>	445 767.79	0.00	445 767.79	484 173.43	520 486.44
<b>Cellular and Telephone/Municipal Staff</b>	67 800.00	0.00	67 800.00	58 050.00	62 403.75
<b>Housing Benefits and Incidentals/Municipal Staff</b>	10 893.24	0.00	10 893.24	11 710.23	12 588.50
<b>Travel or Motor Vehicle/Municipal Staff</b>	480 000.00	0.00	480 000.00	516 000.00	554 700.00
<b>Non-pensionable/Municipal Staff</b>	0.00	0.00	0.00	0.00	0.00
<b>Rental/Municipal Staff</b>	150 000.00	0.00	150 000.00	154 800.00	166 410.00
<b>Standby Allowance/Municipal Staff</b>	114 518.28	0.00	114 518.28	356 288.33	383 009.95
<b>Overtime/Municipal Staff</b>	333 472.17	0.00	333 472.17	366 478.52	393 964.40
<b>Bargaining Council/Municipal Staff</b>	3 690.72	0.00	3 690.72	4 568.66	4 911.31
<b>Group Life Insurance/Municipal Staff</b>	64 204.92	0.00	64 204.92	68 093.88	73 200.71
<b>Medical/Municipal Staff</b>	381 074.40	0.00	381 074.40	317 135.08	340 920.22
<b>Pension/Municipal Staff</b>	811 648.40	0.00	811 648.40	580 009.93	623 510.67
<b>Unemployment Insurance/Ewp (old)</b>	42 936.78	0.00	42 936.78	49 817.81	53 339.14
<b>Unemployment Insurance/Ewp (new)</b>	0.00	0.00	0.00	17 423.60	18 730.37
<b>Basic Salary and Wages/Ewp (new)</b>	3 488 821.03	0.00	3 488 821.03	3 488 821.03	3 488 821.03
<b>Skills Development Levy/Other Staff</b>	57 236.84	0.00	57 236.84	62 443.02	67 126.25
<b>Unemployment Insurance/Ewp (new)</b>	34 888.21	0.00	34 888.21	17 423.60	18 730.37
<b>Skills Development Levy/Ewp</b>	34 888.21	0.00	34 888.21	0.00	0.00
<b>Expenditure:Contracted Services:Contractors:Maintenance of Equipment</b>	0.00	0.00	0.00	0.00	0.00
<b>Expenditure:Contracted Services:Contractors:Maintenance of Equipment</b>	0.00	0.00	0.00	0.00	0.00
 <b>Repairs and Maintenance</b>					
<b>Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities</b>	1 050 000.00	80 000.00	1 130 000.00	645 000.00	693 375.00
<b>Expenditure:Contracted Services:Outsourced Services:Transport Services</b>	500 000.00	0.00	500 000.00	322 500.00	346 687.50
<b>Expenditure:Contracted Services:Contractors:Maintenance of Roads and Sidewalks</b>	550 000.00	408 803.89	958 803.89	752 500.00	808 937.50
<b>Expenditure:Contracted Services:Contractors:Maintenance: Computer Equipment</b>	0.00	0.00	0.00	16 125.00	17 334.38
<b>Expenditure:Contracted Services:Contractors:Maintenance: Machinery and Equipment</b>	50 000.00	0.00	50 000.00	53 750.00	57 781.25
 <b>Expenditure:Operational Cost:Printing and Stationery</b>	15 000.00	0.00	15 000.00	32 250.00	34 688.75
<b>Expenditure:Inventory Consumed:Materials and Supplies/Chemicals</b>	50 000.00	212 038.02	262 038.02	53 750.00	57 781.25
<b>Expenditure:Operational Cost:Workmen's Compensation Fund</b>	20 000.00	10 000.00	10 000.00	75 250.00	80 893.75
<b>Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities</b>	19 756.80	(7 526.40)	12 230.40	10 750.00	11 556.25
<b>Expenditure:Operational Cost:Municipal Services/Water accounts</b>	350 000.00	0.00	350 000.00	98 750.00	104 006.25
<b>Expenditure:Inventory Consumed:Materials and Supplies/Toilet Papers</b>	180 000.00	50 000.00	130 000.00	169 850.00	182 588.75
<b>Expenditure:Operational Cost:Municipal Services/Electricity usage</b>	600 000.00	0.00	800 000.00	215 000.00	231 125.00
 <b>(Subsistence and Travelling/Road Transport/Other)</b>					
<b>Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation</b>	45 000.00	(10 000.00)	35 000.00	45 000.00	45 000.00
<b>Expenditure:Operational Cost:Travel and Subsistence:Domestic:Dail Allowance</b>	2 000.00	0.00	2 000.00	2 000.00	2 000.00
<b>Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)</b>	5 000.00	0.00	5 000.00	5 000.00	5 000.00
<b>Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport</b>	13 000.00	(5 000.00)	8 000.00	13 000.00	13 000.00
<b>Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental</b>	10 000.00	(5 000.00)	5 000.00	10 000.00	10 000.00
<b>Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport</b>	10 000.00	(5 000.00)	5 000.00	40 000.00	40 000.00
<b>Expenditure:Operational Cost:Wet Fuel</b>	1 200 000.00	(100 000.00)	1 100 000.00	1 182 500.00	1 271 187.50
<b>Expenditure:Contracted Services:Outsourced Services:Transport Services - Leased Vehicles</b>	800 000.00	0.00	800 000.00	645 000.00	693 375.00
<b>Expenditure:Operational Leases:Machinery and Equipment: Hire</b>	2 000 000.00	0.00	2 000 000.00	1 000 000.00	1 100 000.00
<b>Expenditure:Operational Cost:Uniform and Protective Clothing</b>	350 000.00	0.00	350 000.00	537 500.00	577 812.50
<b>Expenditure: Contracted Services: Maintenance Plan - Infrastructure Assets and PPE</b>	650 000.00	0.00	650 000.00	0.00	0.00
<b>Loyal Town Planning</b>	30 000.00	0.00	30 000.00	32 250.00	34 668.75
<b>Expenditure:Operational Cost: Rural Grass Cutting</b>	0.00	142 608.80	142 608.80	107 500.00	115 562.50
<b>Expenditure:Operational Cost: Vehicles - Registration and Renewal of Licenses</b>	70 000.00	(20 000.00)	50 000.00	75 250.00	80 893.75
	20 873 426.17	630 924.31	21 504 350.48	17 610 440.83	18 947 598.89
	(3 439 734.96)	630 924.31	(2 808 810.65)	(2 008 969.97)	(1 862 767.72)

### REGIONAL PLANNING AND DEVELOPMENT

	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary and Wages/Municipal Staff	1 626 381.49	0.00	1 626 381.49	1 703 273.13	1 831 018.61
Bonuses/Municipal Staff	135 531.79	0.00	135 531.79	141 939.43	152 584.88
Travel or Motor Vehicle/Municipal Staff	455 000.00	0.00	455 000.00	338 625.00	364 021.88
Rental/Municipal Staff	16 500.00	0.00	16 500.00	29 025.00	31 201.88
Cellular and Telephone/Municipal Staff	34 000.00	0.00	34 000.00	12 900.00	13 867.50
Bargaining Council/Municipal Staff	447.36	0.00	447.36	480.91	516.98
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	145 789.20	0.00	145 789.20	108 341.94	116 467.59
Pension/Municipal Staff	262 199.70	0.00	262 199.70	105 961.33	113 908.43
Unemployment Insurance/Municipal Staff	7 138.56	0.00	7 138.56	7 673.95	8 249.50
Skills Development Levy/ Reg. Planning & Dev	20 813.81	0.00	20 813.81	20 418.98	21 950.40
Subdivision of Residential Properties	50 000.00	0.00	50 000.00	53 750.00	57 781.25
	<b>2 753 801.92</b>	<b>0.00</b>	<b>2 753 801.92</b>	<b>2 522 389.67</b>	<b>2 711 568.90</b>
	<b>2 753 801.92</b>	<b>0.00</b>	<b>2 753 801.92</b>	<b>2 522 389.67</b>	<b>2 711 568.90</b>

### ECONOMIC DEVELOPMENT/PLANNING

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Basic Salary and Wages/Municipal Staff	528 111.36	0.00	528 111.36	549 052.56	590 231.50
Bonuses/Municipal Staff	44 009.28	0.00	44 009.28	45 754.38	49 185.96
Travel or Motor Vehicle/Municipal Staff	180 000.00	0.00	180 000.00	96 750.00	104 006.25
Rental/Municipal Staff	18 000.00	0.00	18 000.00	9 675.00	10 400.63
Overtime/Municipal Staff	0.00	0.00	0.00	11 152.41	11 988.84
Bargaining Council/Municipal Staff	223.68	0.00	223.68	240.46	258.49
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	12 244.29	13 162.61
Medical/Municipal Staff	48 549.60	0.00	48 549.60	18 885.60	20 302.02
Pension/Municipal Staff	3 569.28	0.00	3 569.28	78 282.25	84 153.42
Unemployment Insurance/Municipal Staff	0.00	0.00	0.00	3 836.98	4 124.75
Expenditure: LED Projects-Inventory Consumed: Mater	1 300 000.00	(300 000.00)	1 000 000.00	1 350 000.00	1 400 000.00
	<b>2 122 463.20</b>	<b>(300 000.00)</b>	<b>1 822 463.20</b>	<b>2 175 873.92</b>	<b>2 287 814.47</b>
	<b>2 122 463.20</b>	<b>(300 000.00)</b>	<b>1 822 463.20</b>	<b>2 175 873.92</b>	<b>2 287 814.47</b>

**ELECTRICITY SERVICES**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Revenue:Exchange Revenue:Service Charges:Electricity:Availability Charges	(413 093.70)	0.00	(413 093.70)	(466 795.89)	(527 479.35)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic	(7 198 728.70)	0.00	(7 198 728.70)	(8 134 563.43)	(9 192 056.67)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic	(10 588 728.70)	0.00	(10 588 728.70)	(11 965 263.43)	(13 520 747.67)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Commercial	(7 198 728.70)	0.00	(7 198 728.70)	(8 134 563.43)	(9 192 056.67)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Commercial	(7 198 728.70)	0.00	(7 198 728.70)	(8 134 563.43)	(9 192 056.67)
Electricity forgone	1 672 400.00	0.00	1 672 400.00	1 772 744.00	1 861 381.20
Revenue:Exchange Revenue:Service Charges:Electricity:Connection/Reconnection	(162 483.26)	0.00	(162 483.26)	(183 606.09)	(207 474.88)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary	(15 000 000.00)	0.00	(15 000 000.00)	(15 000 000.00)	(15 000 000.00)
	<b>(46 088 091.76)</b>	<b>0.00</b>	<b>(46 088 091.76)</b>	<b>(50 246 611.69)</b>	<b>(54 970 490.73)</b>
Basic Salary and Wages/Municipal Staff	1 423 971.92	0.00	1 423 971.92	1 543 733.70	1 659 513.72
Bonuses/Municipal Staff	91 558.19	0.00	91 558.19	97 611.33	104 932.18
Travel or Motor Vehicle/Municipal Staff	90 000.00	0.00	90 000.00	136 598.62	146 843.51
Non-pensionable/Municipal Staff	0.00	0.00	0.00	14 425.43	15 507.33
Rental/Municipal Staff	48 600.00	0.00	48 600.00	50 310.00	54 083.25
Standby Allowance/Municipal Staff	126 000.00	0.00	126 000.00	124 833.17	134 195.66
Overtime/Municipal Staff	138 000.00	0.00	138 000.00	87 485.64	94 047.06
Bargaining Council/Municipal Staff	782.88	0.00	782.88	841.60	904.72
Group Life Insurance/Municipal Staff	31 545.24	0.00	31 545.24	35 292.57	37 939.51
Medical/Municipal Staff	66 391.20	0.00	66 391.20	36 824.34	39 586.17
Pension/Municipal Staff	151 205.64	0.00	151 205.64	124 979.72	134 353.19
Unemployment Insurance/Municipal Staff	11 066.91	0.00	11 066.91	11 932.45	12 827.38
Skills Development Levy/Electricity	15 139.72	0.00	15 139.72	16 803.32	18 063.57
Expenditure:Contracted Services:Contractors:Maintenance of Electricity Equipment	437 969.69	302 406.97	740 376.66	107 500.00	115 562.50
Expenditure:Contracted Services:Contractors:Maintenance of Vehicles	210 000.00	0.00	210 000.00	64 500.00	69 337.50
Expenditure:Contracted Services:Contractors:Maintenance of Computer Equipment	0.00	0.00	0.00	0.00	0.00
Expenditure:Bulk Purchases:Electricity:ESKOM	1 130 783.00	0.00	1 130 783.00	1 277 784.79	1 443 896.81
Expenditure:Bulk Purchases:Electricity:ESKOM	22 127 000.00	0.00	22 127 000.00	25 003 510.00	28 253 966.30
Subsistence and Travelling/Electricity					
Expenditure:Operational Cost: Travel and Subsistence:Domestic:Accommodation	8 000.00	0.00	8 000.00	8 000.00	8 000.00
Expenditure:Operational Cost: Travel and Subsistence:Domestic:Daily Allowance	1 000.00	0.00	1 000.00	1 000.00	1 000.00
Expenditure:Operational Cost: Travel and Subsistence:Domestic:Food and Beverage	1 000.00	0.00	1 000.00	1 000.00	1 000.00
Expenditure:Operational Cost: Travel and Subsistence:Domestic:Transport Within	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost: Travel and Subsistence:Domestic:Transport Within	0.00	0.00	0.00	0.00	0.00
	<b>26 110 014.39</b>	<b>302 406.97</b>	<b>26 412 421.36</b>	<b>28 744 966.66</b>	<b>32 345 560.37</b>
	<b>(19 978 077.37)</b>	<b>302 406.97</b>	<b>(19 675 670.40)</b>	<b>(21 501 645.03)</b>	<b>(22 624 930.36)</b>

**SOLID WASTE REMOVAL**

Vote Description	2019/20 Medium Term & Expenditure Framework				
	Budget year Adjusted 2019/20	Adjustments	Covid 19 Special Adjusted Budget 2019/20	Budget year 2020/21	Budget year 2021/22
Revenue: Exchange Revenue: Service Charges: Waste Management: Refuse Removal	(6 946.61)	0.00	(6 946.61)	(7 363.41)	(7 915.66)
Revenue: Exchange Revenue: Operational Revenue: Collection Charges	(1 954 803.32)	0.00	(1 954 803.32)	(2 017 532.13)	(2 168 847.04)
Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Cleaning Services	(1 472.68)	0.00	(1 472.68)	(1 561.05)	(1 678.12)
	<b>(1 963 222.61)</b>	<b>0.00</b>	<b>(1 963 222.61)</b>	<b>(2 026 456.58)</b>	<b>(2 178 440.82)</b>
Basic Salary and Wages/Municipal Staff	1 026 659.16	0.00	1 026 659.16	986 288.29	1 060 259.91
Bonuses/Municipal Staff	85 554.93	0.00	85 554.93	82 190.69	88 354.99
Housing Benefits and Incidental/Municipal Staff	10 893.24	0.00	10 893.24	11 710.23	12 588.50
Non-pensionable/Municipal Staff	0.00	0.00	0.00	19 233.90	20 676.44
Rental/Municipal Staff	42 600.00	0.00	42 600.00	38 700.00	41 602.50
Overtime/Municipal Staff	102 665.92	0.00	102 665.92	98 628.83	106 025.99
Barjaringa Council/Municipal Staff	1 006.56	0.00	1 006.56	841.60	904.72
Group Life Insurance/Municipal Staff	7 998.36	0.00	7 998.36	11 832.88	12 720.35
Medical/Municipal Staff	0.00	0.00	0.00	30 309.84	32 583.08
Pension/Municipal Staff	116 987.64	0.00	116 987.64	85 382.13	91 785.79
Unemployment Insurance/Municipal Staff	10 375.52	0.00	10 375.52	9 979.99	10 728.48
Skills Development Levy/Solid Waste	10 266.59	0.00	10 266.59	9 862.88	10 602.60
Expenditure: Contracted Services: Outsourced Services: Transport Services	150 000.00	(50 000.00)	100 000.00	247 250.00	265 793.75
Expenditure: Contracted Services: Outsourced Services: Refuse Removal	500 000.00	(100 000.00)	400 000.00	537 500.00	577 812.50
Expenditure: Contracted Services: Contractors: Maintenance of Equipment	30 000.00	0.00	30 000.00	32 250.00	34 668.75
Expenditure: Inventory Consumed: Consumables: Standard Rated	150 000.00	(100 000.00)	50 000.00	161 250.00	173 343.75
Expenditure: Inventory Consumed: Materials and Supplies	10 000.00	0.00	10 000.00	10 750.00	11 556.25
Expenditure: Operational Cost: Uniform and Protective Clothing	110 000.00	(100 000.00)	10 000.00	161 250.00	173 343.75
	<b>2 365 007.92</b>	<b>(350 000.00)</b>	<b>2 015 007.92</b>	<b>2 535 211.26</b>	<b>2 725 352.11</b>
	<b>401 785.31</b>	<b>(350 000.00)</b>	<b>51 785.31</b>	<b>508 754.68</b>	<b>546 911.28</b>

## Quality Certificate

I, ..... Pthumani Phuzenow SIBAMA....., the municipal manager of **Mthonjaneni Local Municipality**, hereby certify that the Covid-19 special adjustments budget 2019/20 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name Pthumani Phuzenow SIBAMA

Municipal manager of Mthonjaneni Local Municipality KZN285

Signature 

Date 28/05/2020