

ADJUSTMENTS BUDGET OF
2020/21
MTHONJANENI LOCAL
MUNICIPALITY



2020/21 TO 2022/23
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

Copies of this document can be viewed:

- In the foyers of all municipal buildings
- At www.mthonjaneni.org.za

Table of Contents

PART 1 – SPECIAL ADJUSTMENTS BUDGET

- Mayor's report
- Resolutions
- Executive summary
- Adjustments budget tables

PART 2 – SUPPORTING DOCUMENTATION

- Adjustments to budget assumptions
- Adjustments to budget funding
- Adjustments to expenditure on allocations and grant programmes
- Adjustments to allocations and grants made by the municipality
- Adjustments to councillor allowances and employee benefits
- Adjustments to service delivery and budget implementation plan
- Adjustments to capital expenditure
- Other supporting documents
- Municipal manager's quality certification

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 – Adjustments 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. Following a council resolution taken at a special council meeting on 25 January 2021, resolution no. MLMSC 21/195 on municipal mid-year budget and performance assessment, I hereby present to Council the Medium Term Revenue and Expenditure Framework adjustments budget 2020/21 and the two outer subsequent years.

We are faced with difficult economic conditions. Many businesses have closed down, and many jobs have been lost. The war against covid19 pandemic is still on. There is beamer of hope as the National Government has started the vaccination roll out in the fight against covid19. We mourn with families who have lost their loved ones. God is still here with us, this too shall pass. We salute the health care workers and our essential workers who remain at the forefront in the war against covid19.

We continue to urge Councillors, municipal staff and our community to be on high alert, resist covid19 fatigue, not be complacent and take health precautionary measures in order to curb the spread of this virus and also to observe and obey all Covid-19 protocols and regulations.

As informed by the Mid-year budget and Performance assessment it was necessary for the municipality to prepare the adjustments budget in light of the material variances identified. Some votes where individual votes were materially underspent and others were projected to be overspent by year end hence it was imperative that an adjustments budget for the municipality be prepared.

As informed by the Mid-year budget and Performance assessment it was necessary for the municipality to prepare the adjustments budget in light of the material variances identified. Some votes where individual votes were materially underspent and others were projected to be overspent by year end hence it was imperative that an adjustments budget for the municipality be prepared.

The adjustments 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 2020/21 adjustments budget must be adopted by Council by no later than 28 February 2021.

The National Treasury adjustments budget has not provided Mthonjaneni Municipality with any additional amount in terms of Division of Revenue Act (DORA).

The following are key budget areas that were adjusted:

- a) Interest Earned-External investments= Will be adjusted upwards by **R200 thousand rand** as it was 36% above the proportional budget as at December 2020 and the municipality expect to realise more interest earned on external investments than was originally budgeted.
- b) Interest Earned-Outstanding Debtors= Will be adjusted upwards by **R500 thousand rand**, using the historical interest earned on outstanding debtors and due to Covid-19 pandemic the municipality expect to get more interest than was originally anticipated.
- c) Grant Income-Operating= The Municipal Disaster Relief Grant will be adjusted downwards by R745 thousand rand. The national government initially promised us this funding as per Government Gazette No.43702, dated 11 September 2020. To date we have not received it, and upon making enquiries, Provincial Treasury advised that this grant was transferred to municipalities early in May 2020, which was allocated to 2019/20 financial year and must be adjusted downwards in the current year.
- d) Grant Income-Capital= The Municipal Infrastructure Grant will be adjusted downwards by **R220 thousand rand** as per Government Gazette No.44178, 22 February 2021.
- e) Other Revenue= Will be adjusted upwards by **R2.5million rand** as the municipality anticipate to get more revenue from sale of sites. The sites that were bidded amount to R4.8million rand and using the collection rate of 94% the municipality expect to realise about R4.5million rand from sale of sites.
- f) Other Materials= will be adjusted upwards by **R109.7 thousand rand**. This was mainly to cater for materials and supplies and consumables that has already exceeded the budget as at December 2020 to avoid unauthorised expenditure.
- g) Depreciation and Asset Impairment = The expenditure item was under budgeted as the item is currently around R19.9 million rand and to avoid unauthorised expenditure it was adjusted upwards by **R400 thousand rand**.
- h) Other Expenditure= will be adjusted upwards by **R 1.445 million rand**. This was mainly due to IT Services (**R1 089 million rand**) as there were many upgrades done during the year and for effective operation of the IT office, Plant Hire (**R1 300 million rand**) which is additional funding required to hire plants for Operation Khawuleza and a saving of **R944 thousand**

rand was realized from the projects that were planned to take place during quarter 1 and 2, but couldn't due to lockdown regulations like Reed Dance, Trainings, Seminars, Conferences, Workshops & Events, Travel & Subsistence and Vending Systems etc.

- i) Contracted Services= will be adjusted upwards by the net amount of **R127 thousand rand**. The savings were mainly realized from projects that were planned to take place during quarter 1 and 2 but couldn't due to lockdown regulations and funds were reprioritised to other projects. Savings were realized in projects like Consultants and Professional Services: Valuers and CPMD (**R560 thousand rand**), Nyus'Volume (**R1.6 million rand**), New Cemetery Feasibility Study (**R250 thousand rand**) and other projects.

The upward adjustments were done on Town Cleaning Services (**R1 million rand**), Internal Audit Fees (**R400 thousand rand**), Legal Services (**R640 thousand rand**), Financial System License & mSCOA support (**R800 thousand rand**), Repairs and Maintenance on Roads and Sidewalks (**R1.2 million rand**), to cater for repairs and maintenance of KwaSanguye Gravel Road and Youth Activities by (**R400 thousand rand**)

- j) Capital Expenditure = will be adjusted upwards by **R 50 thousand rand**. Item was adjusted upwards to cater for previous year projects expenditure incurred in the current year when retention payments were done to avoid unauthorised expenditure. Also an adjustment of **R200 thousand** on IT infrastructure. The savings were realized and funds reprioritised to other expenditure items on projects like Machinery & Equipment (**R384 thousand rand**), Transport Assets (**R545 thousand rand**) and Rehabilitation of landfill sites (**R1 million rand**) where the funds were reprioritised to cleaning services of the Melmoth Town.

Summary of the adjustments budget 2020/21 and two outer years is as follows

Description	SPECIAL ADJUSTED BUDGET 2020/21	ADJUSTED BUDGET 2020/21	BUDGET 2021/22	BUDGET 2022/23
Operational Revenue	R181.70 million	R182.16 million	R180.16 million	R190.49 million
Capital Revenue	R29.10 million	R28.88 million	R31.2 million	R33.0 million
Total Revenue	R210.80 million	R211.04 million	R211.4 million	R223.5 million
Operational Expenditure	R168.99 million	R170.96 million	R 169.9 million	R181.4 million
Capital Expenditure	R39.90 million	R39.94 million	R 38.5 million	R36.1 million
Total Expenditure	R208.89 million	R210.90 million	R 208.4 million	R217.5 million
Net (Surplus)/Deficit	(R1.91 million)	(R131 thousand)	(R3.31 million)	(R6.47 million)

In light of the aforementioned reasons, I recommend that Council approves the adjustments budget for 2020/21 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 2020/21 adjustments budget.

I thank you! Ngiyathokoza!

COUNCILLOR SBK BIYELA

HIS WORSHIP THE MAYOR

1.2 Council Resolutions

1.2.1 That the MTREF Adjustments budget of the Municipality for the financial year 2020/21 and two outer years be referred to the Budget Steering Committee and Finance Portfolio for adoption.

1.2.2 That the MTREF Adjustments budget 2020/21 be approved by council.

1.2.3 That the MTREF Adjustments budget of the Municipality for the financial year 2020/21 in the prescribed format be submitted to National and Provincial Treasury after approval by Council.

1.2.4 That the Provincial Treasury feedback assessment report on 2020/21 mid-year budget and performance assessment report be noted.

1.3 Executive Summary

The adjustments 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

In addition, municipalities should use this adjustments budget to reprioritise the 2020/21 budget to respond to the impact of the COVID-19 pandemic on the budget. Given that it has been 10 months since the lockdown, better quality information should be available to inform the budget assumptions.

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. The 2020/21 adjustments budget must be adopted by Council by no later than 28 February 2021.

MFMA Circular No. 94 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.

MFMA Circular No. 98 further states in addition to low growth, South Africa's biggest economic risk is Eskom. On-going problems with the utility's operations continue to disrupt the supply of electricity to households and businesses. Government has allocated significant resources to assist Eskom. With the immediate financial restraints lifted, the focus must be on operational problems and restructuring Eskom into three separate entities. Doing so will mark the beginning of a transition to a competitive, transparent and financially viable electricity sector.

South Africa's public finances deteriorated over the past decade; a trend that accelerated in recent years as low growth led to large revenue shortfalls. For 10 years, the country has run large budget deficits. This has put us deeply in debt, to the point where interest payments have begun crowding out social and economic spending programmes. This cannot be sustained.

Government proposed a range of expenditure reductions to restore the public finances to a sustainable position, some of which are likely to be painful. We owe it to future generations to ensure that we are good stewards of our country's resources and that they do not have to pay for faults in our decision-making

National Treasury's MFMA Circulars no. 94 and no. 98 were used to guide the compilation of the 2020/21 MTREF.

The main challenges experienced during the compilation of the 2020/21 MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy;
- Wage increases for municipal staff that continues to exceed consumer inflation.
- Ongoing problems with the utility's operations which continue to disrupt the supply of electricity to households and businesses.

The following budget principles and guidelines directly informed the compilation of the 2020/21 Special Adjustments MTREF:

- The 2020/21 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 2020/21 Final annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Property rate increases which is based on the new General Valuation Roll to be implemented in 2020/21.
- 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.
- Provincial Gazette No. 2245, 10 December 2020
- Government Gazette No.43702, 11 September 2020.
- Government Gazette No.44178, 22 February 2021

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 2020/21 MTREF (classified by main revenue source):

Municipal adjustments budgets & supporting tables

mSCOA Version 6.4

Click for Instructions!

Accountability

Transparency

**Information &
service delivery**



national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:
Elisabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Table 1 Summary of revenue classified by main revenue source

KZN285 Mthonjaneni - Table B1 Adjustments Budget Summary - 26 February 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	31 382	31 382	–	–	–	–	–	–	31 382	38 199	40 873
Service charges	34 702	34 702	–	–	–	–	–	–	34 702	36 784	39 359
Investment revenue	900	900	–	–	–	–	200	200	1 100	954	1 021
Transfers recognised - operational	90 660	104 047	–	–	–	–	(745)	(745)	103 302	92 909	97 127
Other own revenue	10 675	10 675	–	–	–	–	1 000	1 000	11 675	11 315	12 107
Total Revenue (excluding capital transfers and contributions)	168 319	181 706	–	–	–	–	455	455	182 161	180 162	190 488
Employee costs	57 216	57 251	–	–	–	–	–	–	57 251	60 686	64 918
Remuneration of councillors	9 256	9 256	–	–	–	–	–	–	9 256	9 811	10 498
Depreciation & asset impairment	13 834	16 834	–	–	–	–	400	400	17 234	14 664	15 691
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	27 674	28 060	–	–	–	–	2	2	28 063	27 995	29 695
Transfers and grants	–	900	–	–	–	–	–	–	900	795	851
Other expenditure	52 083	56 689	–	–	–	–	1 572	1 572	58 261	55 929	59 782
Total Expenditure	160 063	168 991	–	–	–	–	1 974	1 974	170 965	169 881	181 434
Surplus/(Deficit)	8 257	12 716	–	–	–	–	(1 519)	(1 519)	11 197	10 282	9 054
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	32 939	29 098	–	–	–	–	(220)	(220)	28 878	31 152	33 040
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	41 196	41 814	–	–	–	–	(1 739)	(1 739)	40 075	41 434	42 094
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	41 196	41 814	–	–	–	–	(1 739)	(1 739)	40 075	41 434	42 094
Capital expenditure & funds sources											
Capital expenditure	39 694	39 893	–	–	–	–	50	50	39 943	38 470	36 055
Transfers recognised - capital	32 939	29 098	–	–	–	–	–	–	29 098	31 152	33 040
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	6 755	10 795	–	–	–	–	50	50	10 845	7 318	3 015
Total sources of capital funds	39 694	39 893	–	–	–	–	50	50	39 943	38 470	36 055
Financial position											
Total current assets	54 649	54 649	–	–	–	–	(13 636)	(13 636)	41 013	–	–
Total non current assets	386 913	386 913	–	–	–	–	20 313	20 313	407 226	–	–
Total current liabilities	8 553	8 553	–	–	–	–	15 834	15 834	24 387	–	–
Total non current liabilities	12 890	12 890	–	–	–	–	(1 534)	(1 534)	11 356	–	–
Community wealth/Equity	420 120	420 738	–	–	–	–	(1 739)	(1 739)	418 999	41 434	42 094
Cash flows											
Net cash from (used) operating	42 046	47 664	–	–	–	–	(5 957)	(5 957)	41 707	37 720	38 129
Net cash from (used) investing	(32 794)	(32 993)	–	–	–	–	6 214	6 214	(26 779)	(32 270)	(29 655)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	11 945	17 365	–	–	–	–	2 377	2 377	19 742	5 450	8 474
Cash backing/surplus reconciliation											
Cash and investments available	6 176	6 176	–	–	–	–	(1 275)	(1 275)	4 902	–	–
Application of cash and investments	(18 152)	(18 152)	–	–	–	–	22 187	22 187	4 034	–	–
Balance - surplus (shortfall)	24 329	24 329	–	–	–	–	(23 461)	(23 461)	868	–	–
Asset Management											
Asset register summary (WDV)	39 694	39 893	–	–	–	–	50	50	39 943	–	–
Depreciation & asset impairment	–	16 834	–	–	–	–	400	400	17 234	14 664	15 691
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	3 336	7 636	–	–	–	–	665	665	8 301	3 536	3 777
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	0	0	–	–	–	–	–	–	0	0	0
Refuse:	13	13	–	–	–	–	–	–	13	13	13

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.

- a) Interest Earned-External investments= Will be adjusted upwards by **R200 thousand rand** as it was 36% above the proportional budget as at December 2020 and the municipality expect to realise more interest earned on external investments than was originally budgeted.
- b) Interest Earned-Outstanding Debtors= Will be adjusted upwards by **R500 thousand rand**, using the historical interest earned on outstanding debtors and due to Covid-19 pandemic the municipality expect to get more interest than was originally anticipated.
- c) Transfers recognised-Operational=The Municipal Disaster Relief Grant will be adjusted downwards by R745 thousand rand. The national government initially promised us this funding as per Government Gazette No.43702, dated 11 September 2020. To date we have not received it, and upon making enquiries, Provincial Treasury advised that this grant was transferred to municipalities early in May 2020, which was allocated to 2019/20 financial year and must be adjusted downwards in current year.
- d) Transfers recognised-Capital= The Municipal Infrastructure Grant will be adjusted downwards by **R220 thousand rand** as per Government Gazette No.44178, 22 February 2021.
- e) Other Revenue= Will be adjusted upwards by **R2.5million rand** as the municipality anticipate to get more revenue from sale of sites. The sites that were bidded amount to R4.8million rand and using the collection rate of 94% the municipality expect to realise about R4.5million rand from sale of sites.

The total revenue (including capital transfers and contributions) increased from R 210,8 million rand to R 211, 04 million rand mainly due to an upwards adjustment to Interest Earned-External Investments, Interest Earned-Outstanding debtors and other revenue item like sale of sites.

Table 2 Operating Transfers and Grants Receipts

KZN285 Mthonjaneni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26 February 2021

Description	Ref	Budget Year 2020/21						Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget
		A	A1	B	C	D	E	F	
R thousands									
RECEIPTS:	1, 2								
Operating Transfers and Grants									
National Government:		89 410	102 816	-	-	(745)	(745)	102 071	91 732
Local Government Equitable Share		83 914	97 320	-	-	-	-	97 320	88 932
Finance Management	3	2 800	2 800	-	-	-	-	2 800	2 800
EPWP Incentive		1 951	1 951	-	-	-	-	1 951	-
Municipal Disaster Relief Grant		745	745	-	-	(745)	(745)	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Provincial Government:		1 250	1 231	-	-	-	-	1 231	1 177
Provincialisation of Libraries		905	905	-	-	-	-	905	935
Community Library Services Grant		226	226	-	-	-	-	226	242
Title Deeds Restoration Grant	4	119	100	-	-	-	-	100	-
		-	-	-	-	-	-	-	-
	5	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
[insert description]							-	-	
							-	-	
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]							-	-	
							-	-	
Total Operating Transfers and Grants	6	90 660	104 047	-	-	(745)	(745)	103 302	92 909
Capital Transfers and Grants									
National Government:		32 939	29 098	-	-	(220)	(220)	28 878	31 152
Municipal Infrastructure Grant (MIG)		17 939	17 939	-	-	(220)	(220)	17 719	19 152
Integrated Electrification Programme Grant		15 000	11 159	-	-	-	-	11 159	12 000
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-	
							-	-	
District Municipality:		-	-	-	-	-	-	-	-
[insert description]							-	-	
							-	-	
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]							-	-	
							-	-	
Total Capital Transfers and Grants	6	32 939	29 098	-	-	(220)	(220)	28 878	31 152
TOTAL RECEIPTS OF TRANSFERS & GRANTS		123 599	133 145	-	-	(965)	(965)	132 180	124 061

There were some downwards adjustments on transfers and grant receipt. Operating Transfers were adjusted downwards by **R745 thousand rand** (Municipal Disaster Relief Grant) and Capital Transfers by **R220 thousand rand** (Municipal Infrastructure Grant)

Revenue By Source

Revenue Source	Percentage
Grant income-Operating	49%
Property Rates	15%
Service charges-electricity revenue	15%
Grant income-Capital	14%
Other Revenue	2%
Gains on Disposal of PPE	0%
Service charges-refuse revenue	1%
Rentals of facilities and equipment	0%
Interest earned-External investments	0%
Interest earned-Outstanding Debtors	1%
Fines	1%
Licences and permits	1%

- a) Other Materials= will be adjusted upwards by **R109.7 thousand rand**. This was mainly to cater for materials and supplies and consumables that has already exceeded the budget as at December 2020 to avoid unauthorised expenditure.
- b) Depreciation and Asset Impairment = The expenditure item was under budgeted as the item is currently around R19.9 million rand and to avoid unauthorised expenditure it was adjusted upwards by **R 400 thousand rand**
- c) Other Expenditure= will be adjusted upwards by **R 1.445 million rand**. This was mainly due to IT Services (**R1 089 million rand**) as there were many upgrades done during the year and for effective operation of the IT office, Plant Hire (**R1 300 million rand**) which is additional funding required to hire plants for Operation Khawuleza and a saving of **R944 thousand rand** was realized from the projects that were planned to take place during quarter 1 and 2, but couldn't due to lockdown regulations like Reed Dance, Trainings, Seminars, Conferences, Workshops & Events, Travel & Subsistence and Vending Systems etc.
- d) Contracted Services= will be adjusted upwards by the net amount of **R127 thousand rand**. The savings were mainly realized from projects that were planned to take place during quarter 1 and 2 but couldn't due to lockdown regulations and funds were reprioritised to other projects. Savings were realized in projects like Consultants and Professional Services: Valuers and CPMD (**R560 thousand rand**), Nyus'Volume (**R1.6 million rand**), New Cemetery Feasibility Study (**R250 thousand rand**) and other projects

The upward adjustments were done on Town Cleaning Services (**R1 million rand**), Internal Audit Fees (R400 thousand rand), Legal Services (R640 thousand rand), Financial System License & mSCOA support (R800 thousand rand), Repairs and Maintenance on Roads and Sidewalks (R1.2 million rand), to cater for repairs and maintenance of KwaSanguye Gravel Road and Youth Activities by (R400 thousand rand)

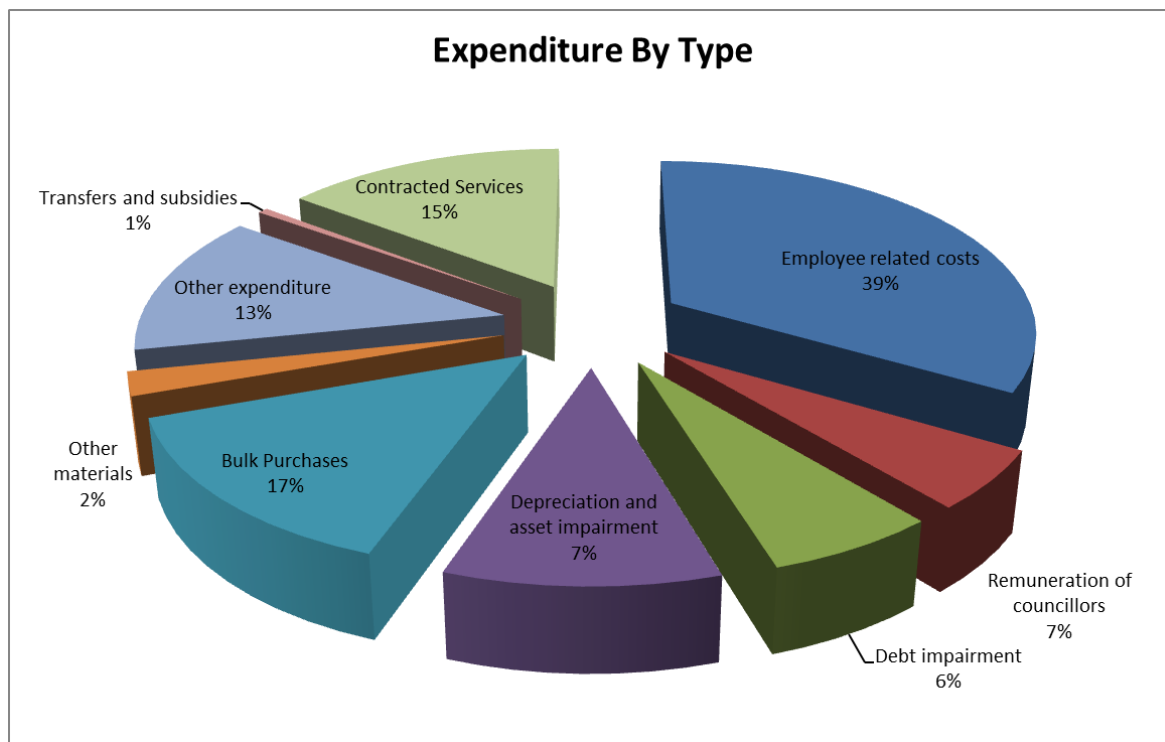


Figure 2 Main operational expenditure categories for the 2020/21 Adjustments Budget

Table 4 Operational repairs and maintenance

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		1 150	4 450	-	-	-	-	1 200	1 200	5 650	1 219	1 300
Roads Infrastructure		750	3 950	-	-	-	-	1 200	1 200	5 150	795	851
Electrical Infrastructure		400	500	-	-	-	-	-	-	500	424	449
Other assets		800	1 350	-	-	-	-	(200)	(200)	1 150	848	907
Operational Buildings		800	1 350	-	-	-	-	(200)	(200)	1 150	848	907
Municipal Offices		800	1 350	-	-	-	-	(200)	(200)	1 150	848	907
Computer Equipment		30	30	-	-	-	-	-	-	30	32	34
Computer Equipment		30	30	-	-	-	-	-	-	30	32	34
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		256	406	-	-	-	-	(135)	(135)	271	271	289
Machinery and Equipment		256	406	-	-	-	-	(135)	(135)	271	271	289
Transport Assets		700	1 000	-	-	-	-	-	-	1 000	742	793
Transport Assets		700	1 000	-	-	-	-	-	-	1 000	742	793
Community Assets		400	400	-	-	-	-	(200)	(200)	200	424	454
Community Facilities		400	400	-	-	-	-	(200)	(200)	200	424	454
Total Repairs and Maintenance Expenditure to be	1	3 336	7 636	-	-	-	-	665	665	8 301	3 536	3 777

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 2020/21 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 - 26 February 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	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	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	31 382	31 382	–	–	–	–	–	–	31 382	38 199	40 873
Service charges	34 702	34 702	–	–	–	–	–	–	34 702	36 784	39 359
Investment revenue	900	900	–	–	–	–	200	200	1 100	954	1 021
Transfers recognised - operational	90 660	104 047	–	–	–	–	(745)	(745)	103 302	92 909	97 127
Other own revenue	10 675	10 675	–	–	–	–	1 000	1 000	11 675	11 315	12 107
Total Revenue (excluding capital transfers and contributions)	168 319	181 706	–	–	–	–	455	455	182 161	180 162	190 488
Employee costs	57 216	57 251	–	–	–	–	–	–	57 251	60 686	64 918
Remuneration of councillors	9 256	9 256	–	–	–	–	–	–	9 256	9 811	10 498
Depreciation & asset impairment	13 834	16 834	–	–	–	–	400	400	17 234	14 664	15 691
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	27 674	28 060	–	–	–	–	2	2	28 063	27 995	29 695
Transfers and grants	–	900	–	–	–	–	–	–	900	795	851
Other expenditure	52 083	56 689	–	–	–	–	1 572	1 572	58 261	55 929	59 782
Total Expenditure	160 063	168 991	–	–	–	–	1 974	1 974	170 965	169 881	181 434
Surplus/(Deficit)	8 257	12 716	–	–	–	–	(1 519)	(1 519)	11 197	10 282	9 054
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	32 939	29 098	–	–	–	–	(220)	(220)	28 878	31 152	33 040
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	41 196	41 814	–	–	–	–	(1 739)	(1 739)	40 075	41 434	42 094
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	41 196	41 814	–	–	–	–	(1 739)	(1 739)	40 075	41 434	42 094
Capital expenditure & funds sources											
Capital expenditure	39 694	39 893	–	–	–	–	50	50	39 943	38 470	36 055
Transfers recognised - capital	32 939	29 098	–	–	–	–	–	–	29 098	31 152	33 040
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	6 755	10 795	–	–	–	–	50	50	10 845	7 318	3 015
Total sources of capital funds	39 694	39 893	–	–	–	–	50	50	39 943	38 470	36 055
Financial position											
Total current assets	54 649	54 649	–	–	–	–	(13 636)	(13 636)	41 013	–	–
Total non current assets	386 913	386 913	–	–	–	–	20 313	20 313	407 226	–	–
Total current liabilities	8 553	8 553	–	–	–	–	15 834	15 834	24 387	–	–
Total non current liabilities	12 890	12 890	–	–	–	–	(1 534)	(1 534)	11 356	–	–
Community wealth/Equity	420 120	420 738	–	–	–	–	(1 739)	(1 739)	418 999	41 434	42 094
Cash flows											
Net cash from (used) operating	42 046	47 664	–	–	–	–	(4 258)	(4 258)	43 406	37 720	38 129
Net cash from (used) investing	(32 794)	(32 993)	–	–	–	–	6 214	6 214	(26 779)	(32 270)	(29 655)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	11 945	17 365	–	–	–	–	4 077	4 077	21 441	5 450	8 474
Cash backing/surplus reconciliation											
Cash and investments available	6 176	6 176	–	–	–	–	(1 275)	(1 275)	4 902	–	–
Application of cash and investments	(18 152)	(18 152)	–	–	–	–	22 187	22 187	4 034	–	–
Balance - surplus (shortfall)	24 329	24 329	–	–	–	–	(23 461)	(23 461)	868	–	–
Asset Management											
Asset register summary (WDV)	39 694	39 893	–	–	–	–	50	50	39 943	–	–
Depreciation & asset impairment	–	16 834	–	–	–	–	400	400	17 234	14 664	15 691
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	3 336	7 636	–	–	–	–	665	665	8 301	3 536	3 777
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sew erage:	–	–	–	–	–	–	–	–	–	–	–
Energy :	0	0	–	–	–	–	–	–	0	0	0
Refuse:	13	13	–	–	–	–	–	–	13	13	13

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) - 26 February 2021

Standard Description	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		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
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		121 344	134 750	-	-	-	-	700	700	135 450	133 374	140 445	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		121 344	134 750	-	-	-	-	700	700	135 450	133 374	140 445	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		7 419	7 419	-	-	-	-	(2 745)	(2 745)	4 674	7 053	7 526	
Community and social services		1 895	1 895	-	-	-	-	(745)	(745)	1 150	1 197	1 261	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		5 524	5 524	-	-	-	-	(2 000)	(2 000)	3 524	5 855	6 265	
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 791	22 772	-	-	-	-	2 280	2 280	25 052	22 101	23 195	
Planning and development		119	100	-	-	-	-	-	-	100	-	-	-
Road transport		22 672	22 672	-	-	-	-	2 280	2 280	24 952	22 101	23 195	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		49 704	45 863	-	-	-	-	-	-	45 863	48 786	52 361	
Energy sources		47 642	43 801	-	-	-	-	-	-	43 801	46 601	50 023	
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 061	2 061	-	-	-	-	-	-	2 061	2 185	2 338	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	201 258	210 804	-	-	-	-	235	235	211 039	211 314	223 528	
Expenditure - Functional													
<i>Governance and administration</i>		74 930	81 657	-	-	-	-	1 568	1 568	83 226	79 639	85 176	
Executive and council		16 593	16 973	-	-	-	-	275	275	17 248	17 909	19 170	
Finance and administration		55 941	62 289	-	-	-	-	894	894	63 182	59 192	63 290	
Internal audit		2 395	2 395	-	-	-	-	400	400	2 795	2 539	2 717	
<i>Community and public safety</i>		26 514	27 164	-	-	-	-	(2 565)	(2 565)	24 600	28 105	30 072	
Community and social services		11 431	11 581	-	-	-	-	(2 563)	(2 563)	9 018	12 117	12 965	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		15 083	15 583	-	-	-	-	(1)	(1)	15 582	15 988	17 107	
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 990	29 240	-	-	-	-	2 430	2 430	31 670	29 670	31 746	
Planning and development		6 314	6 314	-	-	-	-	310	310	6 624	6 693	7 161	
Road transport		21 676	22 926	-	-	-	-	2 120	2 120	25 046	22 977	24 585	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 629	30 929	-	-	-	-	541	541	31 470	32 467	34 439	
Energy sources		27 247	27 547	-	-	-	-	(209)	(209)	27 338	28 882	30 639	
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		3 382	3 382	-	-	-	-	750	750	4 132	3 585	3 800	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	160 063	168 991	-	-	-	-	1 974	1 974	170 965	169 881	181 434	
Surplus/ (Deficit) for the year		41 196	41 814	-	-	-	-	(1 739)	(1 739)	40 075	41 434	42 094	

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) - 26 February 2021

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Exacutive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		121 344	134 750	-	-	-	-	700	700	135 450	133 374	140 445
Vote 3 - Corporate and Community Services		7 419	7 419	-	-	-	-	(2 745)	(2 745)	4 674	7 053	7 526
Vote 4 - Technical		72 495	68 635	-	-	-	-	2 280	2 280	70 915	70 887	75 557
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	201 258	210 804	-	-	-	-	235	235	211 039	211 314	223 528
Expenditure by Vote	1											
Vote 1 - Exacutive and Council		18 989	19 369	-	-	-	-	675	675	20 043	20 448	21 887
Vote 2 - Finance		40 474	45 574	-	-	-	-	286	286	45 860	42 902	45 905
Vote 3 - Corporate and Community Services		44 338	46 236	-	-	-	-	(2 157)	(2 157)	44 079	46 893	50 130
Vote 4 - Technical		56 262	57 812	-	-	-	-	3 171	3 171	60 983	59 638	63 512
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	160 063	168 991	-	-	-	-	1 974	1 974	170 965	169 881	181 434
Surplus/ (Deficit) for the year	2	41 196	41 814	-	-	-	-	(1 739)	(1 739)	40 075	41 434	42 094

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

1. 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) - 26 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	31 382	31 382	-	-	-	-	-	-	31 382	38 199	40 873
Service charges - electricity revenue	2	32 642	32 642	-	-	-	-	-	-	32 642	34 601	37 023
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	2 060	2 060	-	-	-	-	-	-	2 060	2 183	2 336
Rental of facilities and equipment		147	437	-	-	-	-	-	-	437	463	496
Interest earned - external investments		900	900	-	-	-	-	200	200	1 100	954	1 021
Interest earned - outstanding debtors		1 000	1 000	-	-	-	-	500	500	1 500	1 060	1 134
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 600	3 603	-	-	-	-	(2 000)	(2 000)	1 603	3 820	4 087
Licences and permits		1 924	1 999	-	-	-	-	-	-	1 999	2 119	2 267
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		90 660	104 047	-	-	-	-	(745)	(745)	103 302	92 909	97 127
Other revenue	2	3 004	2 635	-	-	-	-	2 500	2 500	5 135	2 794	2 989
Gains		1 000	1 000	-	-	-	-	-	-	1 000	1 060	1 134
Total Revenue (excluding capital transfers and contributions)		168 319	181 706	-	-	-	-	455	455	182 161	180 162	190 488
Expenditure By Type												
Employee related costs		57 216	57 251	-	-	-	-	-	-	57 251	60 686	64 918
Remuneration of councillors		9 256	9 256	-	-	-	-	-	-	9 256	9 811	10 498
Debt impairment		8 900	10 900	-	-	-	-	-	-	10 900	9 434	10 094
Depreciation & asset impairment		13 834	16 834	-	-	-	-	400	400	17 234	14 664	15 691
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		24 421	24 421	-	-	-	-	(107)	(107)	24 313	25 886	27 439
Other materials		3 254	3 640	-	-	-	-	110	110	3 750	2 109	2 256
Contracted services		25 813	24 855	-	-	-	-	127	127	24 981	24 673	26 385
Transfers and subsidies		-	900	-	-	-	-	-	-	900	795	851
Other expenditure		17 369	20 935	-	-	-	-	1 445	1 445	22 380	21 822	23 303
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		160 063	168 991	-	-	-	-	1 974	1 974	170 965	169 881	181 434
Surplus/(Deficit)		8 257	12 716	-	-	-	-	(1 519)	(1 519)	11 197	10 282	9 054
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		32 939	29 098	-	-	-	-	(220)	(220)	28 878	31 152	33 040
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education and Training)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		41 196	41 814	-	-	-	-	(1 739)	(1 739)	40 075	41 434	42 094
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		41 196	41 814	-	-	-	-	(1 739)	(1 739)	40 075	41 434	42 094
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		41 196	41 814	-	-	-	-	(1 739)	(1 739)	40 075	41 434	42 094
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		41 196	41 814	-	-	-	-	(1 739)	(1 739)	40 075	41 434	42 094

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 - 26 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate and Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		50	50	-	-	-	-	(6)	(6)	44	70	95
Vote 2 - Finance		35	75	-	-	-	-	16	16	91	75	120
Vote 3 - Corporate and Community Services		2 280	2 280	-	-	-	-	(221)	(221)	2 059	1 025	1 190
Vote 4 - Technical		37 329	37 488	-	-	-	-	262	262	37 750	37 300	34 650
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		39 694	39 893	-	-	-	-	50	50	39 943	38 470	36 055
Total Capital Expenditure - Vote		39 694	39 893	-	-	-	-	50	50	39 943	38 470	36 055
Capital Expenditure - Functional												
Governance and administration		695	735	-	-	-	-	150	150	885	360	485
Executive and council		50	50	-	-	-	-	(6)	(6)	44	70	95
Finance and administration		645	685	-	-	-	-	156	156	841	290	390
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 670	1 670	-	-	-	-	(361)	(361)	1 309	810	920
Community and social services		255	255	-	-	-	-	(25)	(25)	230	60	120
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 415	1 415	-	-	-	-	(336)	(336)	1 079	750	800
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21 329	24 429	-	-	-	-	712	712	25 141	25 050	21 500
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		21 329	24 429	-	-	-	-	712	712	25 141	25 050	21 500
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		16 000	13 059	-	-	-	-	(450)	(450)	12 609	12 250	13 150
Energy sources		15 700	12 759	-	-	-	-	(250)	(250)	12 509	12 100	13 100
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		300	300	-	-	-	-	(200)	(200)	100	150	50
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	39 694	39 893	-	-	-	-	50	50	39 943	38 470	36 055
Funded by:												
National Government		32 939	29 098	-	-	-	-	-	-	29 098	31 152	33 040
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	32 939	29 098	-	-	-	-	-	-	29 098	31 152	33 040
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		6 755	10 795	-	-	-	-	50	50	10 845	7 318	3 015
Total Capital Funding		39 694	39 893	-	-	-	-	50	50	39 943	38 470	36 055

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. 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 - 26 February 2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
											+1 2021/22	+2 2022/23
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
A												
ASSETS												
Current assets												
Cash		6 073	6 073					(1 259)	(1 259)	4 814		
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	47 770	47 770	–	–	–	–	(12 309)	(12 309)	35 461	–	–
Other debtors												
Current portion of long-term receivables												
Inventory		807	807					(68)	(68)	738		
Total current assets		54 649	54 649	–	–	–	–	(13 636)	(13 636)	41 013	–	–
Non current assets												
Long-term receivables		–	–						–	–		
Investments		104	104					(16)	(16)	88		
Investment property		–	–						–	–		
Investment in Associate		–	–						–	–		
Property , plant and equipment	1	384 019	384 019	–	–	–	–	21 884	21 884	405 903	–	–
Biological		2 762	2 762					(1 551)	(1 551)	1 211		
Intangible		28	28					(5)	(5)	23		
Other non-current assets		1	1					1	1	1		
Total non current assets		386 913	386 913	–	–	–	–	20 313	20 313	407 226	–	–
TOTAL ASSETS		441 562	441 562	–	–	–	–	6 677	6 677	448 240	–	–
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits								1 026	1 026	1 026		
Trade and other payables		17 144	17 144	–	–	–	–	11 789	11 789	28 933	–	–
Provisions		(8 591)	(8 591)					3 020	3 020	(5 571)		
Total current liabilities		8 553	8 553	–	–	–	–	15 834	15 834	24 387	–	–
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	12 890	12 890	–	–	–	–	(1 534)	(1 534)	11 356	–	–
Total non current liabilities		12 890	12 890	–	–	–	–	(1 534)	(1 534)	11 356	–	–
TOTAL LIABILITIES		21 443	21 443	–	–	–	–	14 301	14 301	35 744	–	–
NET ASSETS	2	420 120	420 120	–	–	–	–	(7 623)	(7 623)	412 496	–	–
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		420 120	420 738	–	–	–	–	(1 739)	(1 739)	418 999	41 434	42 094
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		420 120	420 738	–	–	–	–	(1 739)	(1 739)	418 999	41 434	42 094

Explanatory notes to Table B6 – 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 - 26 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		25 586	25 586	–	–	–	–	(650)	(650)	24 936	27 122	29 020
Service charges		23 827	23 827	–	–	–	–	(1 292)	(1 292)	22 534	25 256	27 024
Other revenue		4 957	4 957	–	–	–	–	(2 063)	(2 063)	2 895	5 255	5 623
Transfers and Subsidies - Operational	1	90 660	104 047	–	–	–	–	(745)	(745)	103 302	92 909	97 127
Transfers and Subsidies - Capital	1	32 939	29 098	–	–	–	–	(220)	(220)	28 878	31 152	33 040
Interest		1 405	1 405	–	–	–	–	587	587	1 992	1 489	1 594
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(137 329)	(141 257)	–	–	–	–	(674)	(674)	(141 930)	(145 463)	(155 298)
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Transfers and Grants	1	–	–	–	–	–	–	(900)	(900)	(900)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		42 046	47 664	–	–	–	–	(5 957)	(5 957)	41 707	37 720	38 129
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		900	900	–	–	–	–	3 600	3 600	4 500	–	–
Decrease (increase) in non-current receivables		6 000	6 000	–	–	–	–	3 000	3 000	9 000	6 200	6 400
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(39 694)	(39 893)	–	–	–	–	(386)	(386)	(40 279)	(38 470)	(36 055)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32 794)	(32 993)	–	–	–	–	6 214	6 214	(26 779)	(32 270)	(29 655)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		9 252	14 671	–	–	–	–	257	257	14 927	5 450	8 474
Cash/cash equivalents at the year begin:	2	2 694	2 694	–	–	–	–	2 120	2 120	4 814	–	–
Cash/cash equivalents at the year end:	2	11 945	17 365	–	–	–	–	2 377	2 377	19 742	5 450	8 474

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.

Cash Collection Rate

Municipal average collection rate for Property Rates for past 6 months is calculated at 88.3% however if we take into account end of financial year and beginning of financial year paying customers (government) and the effect of COVID-19 pandemic we then averaged our rate to 79.46% in worst case scenario for the remainder of the financial year which is a 8.84% decrease from the collection rate for the first 6 months. As for service charges (electricity and refuse services) the actual average collection rate is 74.16% we then made it 60.45% (reduced by 13.71%, where service charges on electricity are 65.54% and refuse are set at 55.36%) this is due to the fact that the services are paid religiously as they get disconnected if not paid but due to COVID-19 that exercise might be relaxed and hence a decrease in our collection rate.

Other Revenue Composition

Other revenue is composed of Rental of Facilities & Equipment; Licenses & permits and Fines, penalties & forfeits and Other income. Rental of facilities consist of fixed rent that we charge our tenants with a collection rate of 74% and mostly are municipal employees that pays rent and we deduct from payroll and for hall hire and other facilities it depends on demand but due to COVID-19 hall hire services are still limited due lockdown regulations on gatherings which may reduce the revenue from such service, again we have used past six months history bookings to come

out with the average collection rate of 66.60% on rental of facilities. License and permits we have put them on 88% as this is the most reliable revenue except when there are those individuals if they didn't come for test and with the relaxation of lockdown the testing stations are currently operating. The municipality is also expecting to collect about R500 thousand rand in traffic fines which is 31% of the adjusted budgeted revenue. The municipality appointed TMT to assist with traffic management before lockdown but unfortunately due to COVID-19 regulations and other unforeseen circumstances they couldn't proceed with the services and there were less road offenders during the first six months than expected anticipate the collection rate to be less for the year.

Interest

Interest earned from outstanding debtors is set to 66.79% due to the fact that customers delay to pay interest because they question it a lot but we have come with a systematical way of dealing with it as the system automatically allocates the payment to the interest after rates. Where interest earned on investments is set at 90% collection rate base on historical information and its interest directly from our main account and other municipal investments accounts.

Transfers and Subsidies

There was R 745 thousand rand movements in the operating transfers and grant where there was a downwards adjustment on Municipal Disaster Relief Grant as per Division of Revenue Amendment Bill, Government Gazette No.43702, 11 September 2020.

Proceeds on disposal of PPE

This was budgeted to be R900 thousand rand and will be adjusted upwards by R3.6 million rand to R4.5 million rand, which are proceeds expected from sale of sites.

Decrease (increase) other non-current receivables

The municipality has also estimated an amount of R6 million rand using the average from past three financial years on Vat refunds for the financial year 2020/21 which will assist to fund any deficit that might arise. As at 31 December 2020 the municipality have received R5 751 million in VAT refunds from SARS which translate to 92% more than YTD budget and the municipality has adjusted the item upwards by R3 million rand.

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

KZN285 Mthonjaneni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26 February 2021

Budget Year 2020/21												Budget Year +1 2021/22	Budget Year +2 2022/23
Description	Ref	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H			
Cash and investments available													
Cash/cash equivalents at the year end	1	11 945	17 365	–	–	–	–	2 377	2 377	19 742	5 450	8 474	
Other current investments > 90 days		(5 873)	(11 292)	–	–	–	–	(3 636)	(3 636)	(14 928)	(5 450)	(8 474)	
Non current assets - Investments	1	104	104	–	–	–	–	(16)	(16)	88	–	–	
Cash and investments available:		6 176	6 176	–	–	–	–	(1 275)	(1 275)	4 902	–	–	
Applications of cash and investments													
Unspent conditional transfers		2 432	2 432	–	–	–	–	(2 432)	(2 432)	(0)	–	–	
Unspent borrowing									–	–			
Statutory requirements									–	–			
Other working capital requirements	2	(20 584)	(20 584)					24 619	24 619	4 035	–	–	
Other provisions									–	–			
Long term investments committed		–	–					–	–	–	–	–	
Reserves to be backed by cash/investments									–	–	–	–	
Total Application of cash and investments:		(18 152)	(18 152)	–	–	–	–	22 187	22 187	4 034	–	–	
Surplus(shortfall)		24 329	24 329	–	–	–	–	(23 461)	(23 461)	868	–	–	

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 - 26 February 2021

FINANCIAL STATEMENTS - Table 20: Asset management - 2017/2018/2019												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
TOTAL CAPITAL EXPENDITURE to be adjusted	4	39 694	39 893	–	–	–	–	50	50	39 943	38 470	36 055
ASSET REGISTER SUMMARY - PPE (WDV)	5	39 694	39 893	–	–	–	–	50	50	39 943	–	–
Roads Infrastructure		10 189	10 889	–	–	–	–	2 903	2 903	13 792	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		15 600	12 659	–	–	–	–	(200)	(200)	12 459	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		300	300	–	–	–	–	(200)	(200)	100	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		26 089	23 848	–	–	–	–	2 503	2 503	26 351	–	–
Community Assets		8 100	9 600	–	–	–	–	149	149	9 749	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other Assets		2 090	2 350	–	–	–	–	(1 750)	(1 750)	600	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		100	100	–	–	–	–	100	100	200	–	–
Computer Equipment		560	560	–	–	–	–	55	55	615	–	–
Furniture and Office Equipment		195	285	–	–	–	–	(126)	(126)	159	–	–
Machinery and Equipment		210	800	–	–	–	–	(334)	(334)	466	–	–
Transport Assets		2 350	2 350	–	–	–	–	(546)	(546)	1 804	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	39 694	39 893	–	–	–	–	50	50	39 943	–	–

Table 14: MBRR Table B10 – Basic service delivery measurement

KZN285 Mthonjaneni - Table B10 Basic service delivery measurement - 26 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Energy:												
Electricity (at least min. service level)		386	386						–	386		
Electricity - prepaid (> min.service level)		13412	13412						–	13 412		
Minimum Service Level and Above sub-total		13 798	13 798	–	–	–	–	–	–	13 798	–	–
Electricity (< min.service level)		315	315						–	315	315	315
Electricity - prepaid (< min. service level)		0	0						–	–	0	0
Other energy sources		78	78						–	78	78	78
Below Minimum Servic Level sub-total		393	393	–	–	–	–	–	–	393	393	393
Total number of households	5	14 191	14 191	–	–	–	–	–	–	14 191	393	393
Refuse:												
Removed at least once a week (min.service)		58	58						–	58	58	58
Minimum Service Level and Above sub-total		58	58	–	–	–	–	–	–	58	58	58
Removed less frequently than once a week			0						–	–	0	0
Using communal refuse dump		1417	1417						–	1 417	1417	1417
Using own refuse dump		11147	11147						–	11 147	11147	11147
Other rubbish disposal		145	145						–	145	145	145
No rubbish disposal			0						–	–	0	0
Below Minimum Servic Level sub-total		12 709	12 709	–	–	–	–	–	–	12 709	12 709	12 709
Total number of households	5	12 767	12 767	–	–	–	–	–	–	12 767	12 767	12 767

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 - 26 February 2021

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		89 410	102 816	-	-	(745)	(745)	102 071	91 732	95 888
Local Government Equitable Share		83 914	97 320	-	-	-	-	97 320	88 932	92 888
Finance Management		2 800	2 800	-	-	-	-	2 800	2 800	3 000
EPWP Incentive		1 951	1 951	-	-	-	-	1 951	-	-
Municipal Disaster Relief Grant		745	745	-	-	(745)	(745)	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		1 250	1 231	-	-	-	-	1 231	1 177	1 235
Provincialisation of Libraries		905	905	-	-	-	-	905	935	981
Community Library Services Grant		226	226	-	-	-	-	226	242	254
Title Deeds Restoration Grant		119	100	-	-	-	-	100	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		90 660	104 047	-	-	(745)	(745)	103 302	92 909	97 123
Capital expenditure of Transfers and Grants										
National Government:		32 939	29 098	-	-	(220)	(220)	28 878	31 152	33 040
Municipal Infrastructure Grant (MIG)		17 939	17 939	-	-	(220)	(220)	17 719	19 152	20 040
Integrated Electrification Programme Grant		15 000	11 159	-	-	-	-	11 159	12 000	13 000
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		32 939	29 098	-	-	(220)	(220)	28 878	31 152	33 040
Total capital expenditure of Transfers and Grants		123 599	133 145	-	-	(965)	(965)	132 180	124 061	130 163

Table 16: Adjustments to councilor allowances and employee benefits

KZN285 Mthonjaneni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26 February 2021

Summary of remuneration	Ref	Budget Year 2020/21									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		5 399	5 399			-		-	-	5 399	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	
Sub Total - Councillors		9 256	9 256			-		-	-	9 256	0.0%
% increase			-							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		3 202	3 202	-		-		-	-	3 202	0.0%
Pension and UIF Contributions		7	7	-		-		-	-	7	0.0%
Medical Aid Contributions		-	-	-		-		-	-	-	
Overtime		-	-	-		-		-	-	-	
Performance Bonus		-	-	-		-		-	-	-	
Motor Vehicle Allowance		568	568	-		-		-	-	568	0.0%
Cellphone Allowance		29	29	-		-		-	-	29	0.0%
Housing Allowances		72	72	-		-		-	-	72	
Other benefits and allowances		135	135	-		-		-	-	135	
Payments in lieu of leave		-	-	-		-		-	-	-	
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	
Sub Total - Senior Managers of Municipality		4 012	4 012	-		-		-	-	4 012	0.0%
% increase			-							-	
Other Municipal Staff											
Basic Salaries and Wages		38 634	38 634	-	-	-	-	-	-	38 634	0.0%
Pension and UIF Contributions		4 642	4 677	-	-	-	-	-	-	4 677	0.8%
Medical Aid Contributions		2 618	2 618	-	-	-	-	-	-	2 618	0.0%
Overtime		1 705	1 705	-	-	-	-	-	-	1 705	0.0%
Performance Bonus		2 689	2 689	-	-	-	-	-	-	2 689	
Motor Vehicle Allowance		4 583	4 583	-	-	-	-	-	-	4 583	0.0%
Cellphone Allowance		371	371	-	-	-	-	-	-	371	0.0%
Housing Allowances		111	111	-	-	-	-	-	-	111	
Other benefits and allowances		1 862	1 862	-	-	-	-	-	-	1 862	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		57 216	57 251	-	-	-	-	-	-	57 251	0.1%
% increase											
Total Parent Municipality		70 484	70 519	-	-	-	-	-	-	70 519	0.0%

Other Supporting Tables

SUMMARY	Final Budget year 2020/21	Adjustments	Special Adjusted Budget 2020/21	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23	% Percentage
Revenue by Source								
Property Rates	(31 382 341.85)	0.00	(31 382 341.85)	0.00	(31 382 341.85)	(38 199 364.16)	(40 873 319.65)	15%
Service charges-electricity revenue	(32 642 496.35)	0.00	(32 642 496.35)	0.00	(32 642 496.35)	(34 601 046.13)	(37 023 119.36)	15%
Service charges-refuse revenue	(2 059 837.42)	0.00	(2 059 837.42)	0.00	(2 059 837.42)	(2 183 427.67)	(2 336 267.61)	1%
Rentals of facilities and equipment	(437 000.00)	0.00	(437 000.00)	0.00	(437 000.00)	(463 220.00)	(495 645.40)	0%
Interest earned-External investments	(900 000.00)	0.00	(900 000.00)	(200 000.00)	(1 100 000.00)	(954 000.00)	(1 020 780.00)	1%
Interest earned-Outstanding Debt	(1 000 000.00)	0.00	(1 000 000.00)	(500 000.00)	(1 500 000.00)	(1 060 000.00)	(1 134 200.00)	1%
Fines	(3 603 314.00)	0.00	(3 603 314.00)	2 000 000.00	(1 603 314.00)	(3 819 512.84)	(4 086 878.74)	1%
Licences and permits	(1 998 977.99)	0.00	(1 998 977.99)	0.00	(1 998 977.99)	(2 118 916.66)	(2 267 240.83)	1%
Grant income-Operating	(90 660 000.00)	(13 387 000.00)	(104 047 000.00)	745 000.00	(103 302 000.00)	(92 909 000.00)	(97 127 000.00)	49%
Grant income-Capital	(32 939 000.00)	3 841 000.00	(29 098 000.00)	220 000.00	(28 878 000.00)	(31 152 000.00)	(33 040 000.00)	14%
Other Revenue	(2 635 490.02)	0.00	(2 635 490.02)	(2 500 000.00)	(5 135 490.02)	(2 793 619.42)	(2 989 172.78)	2%
Gains on Disposal of PPE	(1 000 000.00)	0.00	(1 000 000.00)		(1 000 000.00)	(1 060 000.00)	(1 134 200.00)	0%
	(201 258 457.63)	(9 546 000.00)	(210 804 457.63)	(235 000.00)	(211 039 457.63)	(211 314 106.89)	(223 527 824.37)	100%
Expenditure by Type								
Employee related costs	57 250 609.04	-	57 250 609.04	-	57 250 609.04	60 685 645.58	64 918 049.01	33%
Remuneration of councillors	9 256 007.86	-	9 256 007.86	-	9 256 007.86	9 811 368.33	10 498 164.11	5%
Debt impairment	8 900 000.00	2 000 000.00	10 900 000.00	-	10 900 000.00	9 434 000.00	10 094 380.00	6%
Depreciation and asset impairment	13 834 028.37	3 000 000.00	16 834 028.37	400 000.00	17 234 028.37	14 664 070.07	15 690 554.98	10%
Bulk Purchases	24 420 672.15	-	24 420 672.15	107 322.15	24 528 000.00	25 885 912.48	27 439 067.23	14%
Other materials	3 289 750.00	350 000.00	3 639 750.00	109 792.50	3 749 542.50	3 487 135.00	3 730 068.45	2%
Other expenditure	19 387 056.28	1 547 711.35	20 934 767.63	1 445 153.87	22 379 921.50	20 444 279.65	21 828 200.52	13%
Transfers and subsidies	750 000.00	150 000.00	900 000.00	-	900 000.00	450 000.00	420 000.00	1%
Contracted Services	22 974 696.03	1 880 000.00	24 854 696.03	126 704.41	24 981 400.44	24 673 177.79	26 384 898.24	15%
	160 062 819.72	8 927 711.35	168 990 531.07	1 974 328.63	170 964 859.70	169 535 588.90	181 003 382.54	100%
(Surplus)/ Deficit	(41 195 637.90)	(618 288.65)	(41 813 926.55)	1 739 328.63	(40 074 597.92)	(41 778 517.99)	(42 524 441.83)	
Capital Expenditure	39 694 000.00	199 000.00	39 893 000.00	50 371.43	39 943 371.43	38 470 476.70	36 055 000.00	
Net (Surplus)/ Deficit	(1 501 637.90)	(419 288.65)	(1 920 926.55)	1 789 700.06	(131 226.49)	(3 308 041.29)	(6 469 441.83)	

VOTE DESCRIPTION	FUNDING SOURCE	Account/Vote Number	BUDGET 2020-21	Adjustments	Special Adjusted Budget	YTD Budget	YTD Actual	Adjustments	Adjusted Budget 2020/21	BUDGET 2021-22	BUDGET 2022-23
Municipal Manager											
Computer Equipment	INTERNAL FUNDS	C0003-3/A06173/F0041/X045/R0092/001/E/XEC	20 000.00		20 000.00	15 000.00	0.00		20 000.00	20 000.00	30 000.00
Furniture and Office Equipment-Acquisitions	INTERNAL FUNDS	C0004-1/A06233/F0002/X045/R0092/001/E/XEC	10 000.00		10 000.00	5 000.00	0.00		10 000.00	15 000.00	20 000.00
			30 000.00	-	30 000.00	20 000.00	-	-	30 000.00	35 000.00	50 000.00
Mayor and Council											
Computer Equipment	INTERNAL FUNDS	C0003-3/A06173/F0042/X044/R0092/001/E/XEC	10 000.00		10 000.00	5 000.00		10 000.00	-	20 000.00	30 000.00
Furniture and Office Equipment-Acquisitions	INTERNAL FUNDS	C0004-1/A06233/F0002/X044/R0092/001/E/XEC	10 000.00		10 000.00	5 000.00	13 750.00		13 750.00	15 000.00	15 000.00
			20 000.00	-	20 000.00	10 000.00	13 750.00	6 250.00	13 750.00	35 000.00	45 000.00
Executive and council			50 000.00	-	50 000.00	30 000.00	13 750.00	6 250.00	43 750.00	70 000.00	95 000.00
Administrative and Corporate Support											
Computer Equipment-Acquisitions / Server	INTERNAL FUNDS	C0003-3/A06173/F0002/X046/R0092/001/CORP	400 000.00		400 000.00	200 000.00		100 000.00	500 000.00	-	-
Furniture and Office Equipment (Multi media screen)-Acquisitions	INTERNAL FUNDS	C0004-1/A06233/F0002/X046/R0092/001/CORP	110 000.00		110 000.00	55 000.00		60 000.00	50 000.00	15 000.00	20 000.00
Intangible Assets	INTERNAL FUNDS	C0086-3/A04957/F0045/X046/R0092/001/CORP	100 000.00		100 000.00	50 000.00		100 000.00	200 000.00	200 000.00	250 000.00
			610 000.00	-	610 000.00	305 000.00	-	140 000.00	750 000.00	215 000.00	270 000.00
Budget and Treasury Office											
Machinery and Equipment- Acquisitions	INTERNAL FUNDS	C0006-1/A06282/F0002/X049/R0092/001/FIN	10 000.00		10 000.00	5 000.00	25 846.45	15 846.45	25 846.45	15 000.00	30 000.00
Computer Equipment-Acquisitions	INTERNAL FUNDS	C0004-1/A06233/F0002/X049/R0092/001/FIN	25 000.00		25 000.00	27 500.00	38 499.00		55 000.00	30 000.00	45 000.00
Furniture and Office Equipment	INTERNAL FUNDS	C0004-1/A06173/F0002/X049/R0092/001/FIN	10 000.00		10 000.00	5 000.00			10 000.00	30 000.00	45 000.00
			35 000.00	40 000.00	75 000.00	37 500.00	64 345.45	15 846.45	90 846.45	75 000.00	120 000.00
Finance and administration			645 000.00	40 000.00	685 000.00	342 500.00	64 345.45	155 846.45	840 846.45	290 000.00	390 000.00

Community Services											
Computer Equipment	INTERNAL FUNDS	C0003-3/A06173/F0002/X006/R0092/001/COMM	25 000.00		25 000.00	12 500.00		15 000.00	10 000.00	20 000.00	35 000.00
Furniture and Office Equipment	INTERNAL FUNDS	C0004-1/A06233/F0002/X006/R0092/001/COMM	10 000.00		10 000.00	5 000.00			10 000.00	15 000.00	30 000.00
Car Wash structure	INTERNAL FUNDS	C0237-1/A000032/F0048/X006/R0093/001/COMM	200 000.00		200 000.00	100 000.00			200 000.00	-	-
			235 000.00	-	235 000.00	117 500.00	-	15 000.00	220 000.00	35 000.00	65 000.00
Libraries											
Furniture and Office Equipment- Acquisition	INTERNAL FUNDS	C0004-1/A06233/F009789/X007/R0092/001/CORP	10 000.00		10 000.00	5 000.00			10 000.00	15 000.00	30 000.00
Computer Equipment-Acquisitions	INTERNAL FUNDS	C0003-3/A06173/F0002/X007/R0407/001/CORP	10 000.00		10 000.00	5 000.00		10 000.00	-	10 000.00	25 000.00
			20 000.00	-	20 000.00	10 000.00	-	10 000.00	10 000.00	25 000.00	55 000.00
Community and social services			255 000.00	-	255 000.00	127 500.00	-	25 000.00	230 000.00	60 000.00	120 000.00

Electricity Services											
Infrastructure Assets											
Electrical Infrastructure: HV and LV Network	INTERNAL FUNDS	C0154-1/A07100/F0002/X032/R0093/001/TECH	200 000.00	900 000.00	1 100 000.00	880 000.00	24 000.00		1 100 000.00	-	-
Electrical Infrastructure-Acquisitions (Street)	INTERNAL FUNDS	C0015-1/A07020/F0002/X032/R0093/001/TECH	100 000.00		100 000.00	85 000.00		100 000.00	-	-	-
Electrical Infrastructure-Future Use:Power	INTERNAL FUNDS	C0022-1/A01952/F0786/X032/R0093/001/TECH								12 000 000.00	13 000 000.00
Nqekwane Area-Ward 1	INEP	C0023-4/A01952/F0786/X032/R3611/001/TECH	1 500 000.00		1 500 000.00	750 000.00			1 500 000.00		
Thubalethu Extension- Ward 2	INEP	C0023-4/A01952/F0786/X032/R3616/001/TECH	9 000 000.00	3 841 000.00	5 159 000.00	2 579 500.00	3 142 195.63		5 159 000.00		
Okonkomo Area- Ward 3	INEP	C0023-4/A01952/F0786/X032/R3617/001/TECH	500 000.00		500 000.00	250 000.00			500 000.00		
Kataza Area- Ward 4	INEP	C0023-4/A01952/F0786/X032/R3615/001/TECH	1 000 000.00		1 000 000.00	500 000.00			1 000 000.00		
Umlathuze Area- Ward 5	INEP	C0023-4/A01952/F0786/X032/R3619/001/TECH	500 000.00		500 000.00	250 000.00			500 000.00		
Dubeni Area-Ward 6	INEP	C0023-4/A01952/F0786/X032/R3620/001/TECH	500 000.00		500 000.00	250 000.00			500 000.00		
Inkisa Area-Ward 8	INEP	C0023-4/A01952/F0786/X032/R3622/001/TECH	500 000.00		500 000.00	250 000.00			500 000.00		
Ntombikazi Area- Ward 12	INEP	C0023-4/A01952/F0786/X032/R3614/001/TECH	1 000 000.00		1 000 000.00	500 000.00			1 000 000.00		
Sangoyane Area- Ward 13	INEP	C0023-4/A01952/F0786/X032/R3615/001/TECH	500 000.00		500 000.00	250 000.00			500 000.00		
Machinery and Equipment-Acquisitions (Me	INTERNAL FUNDS	C0006-1/A07180/F0786/X032/R0092/001/TECH	150 000.00		150 000.00			50 000.00	100 000.00	100 000.00	100 000.00
Transformer housings	INTERNAL FUNDS	C0021-1/A07140/F0047/X032/R0093/001/TECH	150 000.00		150 000.00	75 000.00		50 000.00	100 000.00		
Airconditioning capital (offices and Library)	INTERNAL FUNDS	C0004-1/A06233/F0002/X032/R0092/001/TECH	100 000.00		100 000.00	50 000.00			50 000.00		
			15 700 000.00	- 2 941 000.00	12 759 000.00	6 669 500.00	3 166 195.63	- 250 000.00	12 509 000.00	12 100 000.00	13 100 000.00

Roads											
Infrastructure Assets											
Urban Roads Upgrade & Rehabilitation: Phase 1	INTERNAL FUNDS	C0177-3/IA01952/F0791/X116/R3617/001/TECH	-	-	-	-	456 959.11	456 959.11	456 959.11	-	-
Nungweni Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3611/001/TECH	-	-	-	-	1 380 411.26	1 380 411.26	1 380 411.26	-	-
Mtshu Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3618/001/TECH	-	-	-	-	-	-	-	-	-
Manzwayo Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3619/001/TECH	-	-	-	-	-	-	-	-	-
Hawai Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3613/001/TECH	-	-	-	-	-	-	-	-	-
Mkhakhwini, Sangoyane Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R6320/001/TECH	-	-	-	-	-	-	-	-	-
Nozophia Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3612/001/TECH	-	-	-	-	-	-	-	-	-
Mbitza Gravel Road-Ward 11	MIG	C0046-2/IA01952/F0791/X116/R3613/001/TECH	5 512 387.00	-	-	-	1 065 186.06	1 065 186.06	1 065 186.06	-	-
Mabhungu Gravel Road- Ward 8	MIG	C0046-2/IA01952/F0791/X116/R3622/001/TECH	4 326 613.00	-	-	-	3 525 565.83	3 525 565.83	3 525 565.83	-	-
MIG Projects			9 839 000.00	-	-	-	9 839 000.00	9 839 000.00	9 839 000.00	19 152 000.00	20 040 000.00

Community Assets											
Gobihlahla Creche	INTERNAL FUNDS	C0227-1/IA01952/F0791/X116/R3613/001/TECH	-	-	-	-	263 915.05	263 915.05	263 915.05	-	-
Mpesu Community Hall	INTERNAL FUNDS	C0230-1/IA01952/F0791/X116/R3623/001/TECH	-	-	-	-	-	-	-	-	-
Niombokazi Community Hall	INTERNAL FUNDS	C0230-1/IA01952/F0791/X116/R3614/001/TECH	-	-	-	-	-	-	-	-	-
Melamashaba Community Hall	INTERNAL FUNDS	C0230-1/IA01952/F0791/X116/R0093/001/TECH	-	-	-	-	-	-	-	-	-
Sangoyane Sportsfield-Ward 13	MIG	C0245-1/IA01952/F0791/X116/R3615/001/TECH	5 600 000.00	-	-	-	5 600 000.00	5 600 000.00	5 600 000.00	3 958 369.92	-
Katza Creche	MIG	C0227-1/IA01952/F0791/X116/R3618/001/TECH	2 500 000.00	-	-	-	1 637 700.66	1 637 700.66	1 637 700.66	2 500 000.00	-
			8 100 000.00	-	-	-	8 100 000.00	8 100 000.00	8 100 000.00	4 338 476.70	-

Other Assets											
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06173/F0002/X116/R0092/001/TECH	30 000.00	-	-	-	30 000.00	30 000.00	30 000.00	20 000.00	10 000.00
Furniture and Office Equipment-Acquisitions	INTERNAL FUNDS	C0004-4/IA06233/F0002/X116/R0092/001/TECH	70 000.00	-	-	-	70 000.00	70 000.00	70 000.00	50 000.00	20 000.00
Machinery and Equipment	INTERNAL FUNDS	C0006-2/IA06289/F0002/X116/R0092/001/TECH	1 150 000.00	-	-	-	1 150 000.00	1 150 000.00	1 150 000.00	850 141.37	1 000 000.00
Transport Assets - 3 vans + Corolla	INTERNAL FUNDS	C0007-2/IA01327/F0002/X116/R0092/001/TECH	350 000.00	1 000 000.00	-	-	1 350 000.00	1 350 000.00	1 350 000.00	850 141.37	1 200 000.00
Upgrading of Landfill Site Access Road/Par	INTERNAL FUNDS	C0120-1/IA00132/F0791/X116/R0093/001/TECH	350 000.00	1 000 000.00	-	-	1 350 000.00	1 350 000.00	1 350 000.00	850 141.37	1 200 000.00
Buildings - Parkings, Customer Care Buildi	INTERNAL FUNDS	C0261-2/IA00092/F0002/X116/R0092/001/TECH	700 000.00	1 500 000.00	-	-	2 200 000.00	2 200 000.00	2 200 000.00	2 045 583.52	2 400 000.00
Machinery and Equipment	INTERNAL FUNDS	C0006-2/IA06282/F0002/X116/R0092/001/TECH	540 000.00	-	-	-	540 000.00	540 000.00	540 000.00	300 000.00	240 000.00
Drain Mainhole Concrete Covers	INTERNAL FUNDS	C0038-1/IA00132/F0002/X116/R0093/001/TECH	150 000.00	-	-	-	150 000.00	150 000.00	150 000.00	50 000.00	40 000.00
Rehabilitation of land fill site	INTERNAL FUNDS	C0049-3/IA00112/F0002/X132/R0093/001/TECH	400 000.00	600 000.00	-	-	1 000 000.00	1 000 000.00	1 000 000.00	500 000.00	500 000.00
			3 390 000.00	3 100 000.00	-	-	6 490 000.00	6 490 000.00	6 490 000.00	2 917 201.89	2 339 858.63

Fire Fighting											
Furniture and Office Equipment- Acquisition	INTERNAL FUNDS	C0004-1/IA06233/F0002/X109/R0092/001/COMM	50 000.00	-	-	-	50 000.00	50 000.00	50 000.00	20 000.00	30 000.00
Machinery and Equipment-Acquisitions	INTERNAL FUNDS	C0006-1/IA06313/F0002/X109/R0092/001/FIRE	100 000.00	-	-	-	100 000.00	100 000.00	100 000.00	80 000.00	100 000.00
Transport Assets - 2x Vans	INTERNAL FUNDS	C0007-1/IA01327/F0002/X109/R0093/001/COMM	1 200 000.00	-	-	-	1 200 000.00	1 200 000.00	1 200 000.00	953 930.44	600 000.00
			1 350 000.00	-	-	-	1 350 000.00	1 350 000.00	1 350 000.00	953 930.44	730 000.00

Licensing and Protection Services											
Computer Equipment-Acquisitions	INTERNAL FUNDS	C0003-3/IA06173/F0002/X153/R0092/001/COMM	40 000.00	-	-	-	40 000.00	40 000.00	40 000.00	30 000.00	30 000.00
Furniture and Office Equipment- Acquisition	INTERNAL FUNDS	C0004-1/IA06233/F0002/X153/R0092/001/COMM	25 000.00	-	-	-	25 000.00	25 000.00	25 000.00	15 000.00	40 000.00
			65 000.00	-	-	-	65 000.00	65 000.00	65 000.00	45 000.00	70 000.00

Public safety											
			1 415 000.00	-	-	-	1 415 000.00	1 415 000.00	1 415 000.00	953 930.44	800 000.00

Solid Waste Removal											
Solid Waste Infrastructure-Acquisitions (R	INTERNAL FUNDS	C0050-1/IA00172/F0002/X132/R0093/001/TECH	300 000.00	-	-	-	300 000.00	300 000.00	300 000.00	200 000.00	50 000.00
			300 000.00	-	-	-	300 000.00	300 000.00	300 000.00	200 000.00	50 000.00
			39 694 000.00	199 000.00	-	-	39 893 000.00	39 893 000.00	39 893 000.00	24 495 999.90	36 055 000.00

COUNCIL							
mSCOA Vote Description							
2020/21 Medium Term & Expenditure Framework							
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Office-bearer Allowance/Speaker	3 600.00	0.00	3 600.00	0.00	3 600.00	3 816.00	4 083.12
Travelling Allowance/Speaker	92 355.24	0.00	92 355.24	0.00	92 355.24	97 896.55	104 749.31
Basic Salary/Speaker	255 382.37	0.00	255 382.37	0.00	255 382.37	270 705.31	289 654.68
Cell phone Allowance/Speaker	40 800.00	0.00	40 800.00	0.00	40 800.00	43 248.00	46 275.36
Pension Fund Contributions/Speaker	36 138.96	0.00	36 138.96	0.00	36 138.96	38 307.30	40 988.81
Office-bearer Allowance/Executive Mayor	3 600.00	0.00	3 600.00	0.00	3 600.00	3 816.00	4 083.12
Travelling Allowance/Executive Mayor	155 202.94	0.00	155 202.94	0.00	155 202.94	164 515.12	176 031.17
Basic Salary/Executive Mayor	543 829.61	0.00	543 829.61	0.00	543 829.61	576 459.38	616 811.54
Cell phone Allowance/Executive Mayor	40 800.00	0.00	40 800.00	0.00	40 800.00	43 248.00	46 275.36
Pension Fund Contributions/Executive Mayor	80 975.40	0.00	80 975.40	0.00	80 975.40	85 833.92	91 842.30
Office-bearer Allowance/Deputy Executive Mayor	3 600.00	0.00	3 600.00	0.00	3 600.00	3 816.00	4 083.12
Travelling Allowance/Deputy Executive Mayor	124 162.50	0.00	124 162.50	0.00	124 162.50	131 612.25	140 825.11
Basic Salary/Deputy Executive Mayor	440 136.04	0.00	440 136.04	0.00	440 136.04	466 544.20	499 202.30
Cell phone Allowance/Deputy Executive Mayor	40 800.00	0.00	40 800.00	0.00	40 800.00	43 248.00	46 275.36
Pension Fund Contributions/Deputy Executive Mayor	60 229.80	0.00	60 229.80	0.00	60 229.80	63 843.59	68 321.64
Medial Aid Benefits/Deputy Executive Mayor	34 888.08	0.00	34 888.08	0.00	34 888.08	36 981.36	39 570.06
Office-bearer Allowance/Section 79 Committee	3 600.00	0.00	3 600.00	0.00	3 600.00	3 816.00	4 083.12
Travelling Allowance/Section 79 Committee	84 042.72	0.00	84 042.72	0.00	84 042.72	89 085.28	95 321.25
Basic Salary/Section 79 Committee	232 396.44	0.00	232 396.44	0.00	232 396.44	246 340.22	263 584.04
Cell phone Allowance/Section 79 Committee	40 800.00	0.00	40 800.00	0.00	40 800.00	43 248.00	46 275.36
Pension Fund Contributions/Section 79 Committee	32 886.24	0.00	32 886.24	0.00	32 886.24	34 859.41	37 299.57
Office-bearer Allowance/Executive Committee	10 800.00	0.00	10 800.00	0.00	10 800.00	11 448.00	12 249.36
Travelling Allowance/Executive Committee	259 754.40	0.00	259 754.40	0.00	259 754.40	275 339.66	294 613.44
Basic Salary/Executive Committee	718 276.90	0.00	718 276.90	0.00	718 276.90	761 373.52	814 669.66
Cell phone Allowance/Executive Committee	122 400.00	0.00	122 400.00	0.00	122 400.00	129 744.00	138 826.08
Pension Fund Contributions/Executive Committee	101 643.12	0.00	101 643.12	0.00	101 643.12	107 741.71	115 283.63
Office-bearer Allowance/Other Councillors	64 800.00	0.00	64 800.00	0.00	64 800.00	68 688.00	73 496.16
Travelling Allowance/Other Councillors	1 178 783.28	0.00	1 178 783.28	0.00	1 178 783.28	1 249 510.28	1 336 976.00
Basic Salary/Other Councillors	3 209 207.66	0.00	3 209 207.66	0.00	3 209 207.66	3 401 760.12	3 639 883.33
Cell phone Allowance/Other Councillors	734 400.00	0.00	734 400.00	0.00	734 400.00	778 464.00	832 956.48
Pension Fund Contributions/Other Councillors	454 596.16	0.00	454 596.16	0.00	454 596.16	481 871.93	515 602.96
Medial Aid Benefits/Other Councillors	51 120.00	0.00	51 120.00	0.00	51 120.00	54 187.20	57 980.30
Expenditure: Skills Development Levy	84 035.30	0.00	84 035.30	0.00	84 035.30	89 077.42	95 312.84
Inventory : Stores and material	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsistence and Travelling/Mayor and Council							
Expenditure:Operational Cost:Parking Fees	15 000.00	0.00	15 000.00	0.00	15 000.00	15 900.00	17 013.00
Expenditure:Operational Cost:Toll Gate Fees	2 000.00	0.00	2 000.00	0.00	2 000.00	2 120.00	2 268.40
Expenditure:Operational Cost:Travel and Subsistence:Dom	100 000.00	0.00	100 000.00	0.00	100 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:Travel and Subsistence:Dom	2 000.00	0.00	2 000.00	0.00	2 000.00	2 120.00	2 268.40
Expenditure:Operational Cost:Travel and Subsistence:Dom	20 000.00	0.00	20 000.00	0.00	20 000.00	21 200.00	22 684.00
Expenditure:Operational Cost:Travel and Subsistence:Dom	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 342.00
		0.00					
Expenditure:Contracted Services:Outsourced Services:Sec	2 280 000.00	0.00	2 280 000.00	(280 000.00)	2 000 000.00	2 416 800.00	2 585 976.00
Expenditure:Contracted Services:Outsourced Services:Trar	100 000.00	0.00	100 000.00	0.00	100 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:Assets less than the Capital	16 125.00	0.00	16 125.00	0.00	16 125.00	17 092.50	18 288.98
Expenditure:Operational Cost:Printing, Publications and Bd	50 000.00	0.00	50 000.00	0.00	50 000.00	53 000.00	56 710.00
Training Councillors	150 000.00	0.00	150 000.00	0.00	150 000.00	159 000.00	170 130.00
Council Support Burial	150 000.00	0.00	150 000.00	0.00	150 000.00	159 000.00	170 130.00
Expenditure:Operational Cost:Seating Allowance for Traditi	64 500.00	0.00	64 500.00	0.00	64 500.00	68 370.00	73 155.90
	12 299 668.16	0.00	12 299 668.16	(280 000.00)	12 019 668.16	13 037 648.25	13 950 283.62

MUNICIPAL MANAGER							
mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Basic Salary/MM	1 074 082.14	0.00	1 074 082.14	0.00	1 074 082.14	1 138 527.07	1 218 223.97
Bonuses/MM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel or Motor Vehicle/MM	150 000.00	0.00	150 000.00	0.00	150 000.00	159 000.00	170 130.00
Scarcity/MM	46 531.32	0.00	46 531.32	0.00	46 531.32	49 323.20	52 775.82
Unemployment Insurance/MM	1 784.64	0.00	1 784.64	0.00	1 784.64	1 891.72	2 024.14
Basic Salary and Wages/Municipal Staff	902 082.56	0.00	902 082.56	0.00	902 082.56	956 207.51	1 023 142.04
Bonuses/Municipal Staff	75 173.55	0.00	75 173.55	0.00	75 173.55	79 683.96	85 261.84
Cellular and Telephone/Municipal Staff	24 000.00	0.00	24 000.00	0.00	24 000.00	25 440.00	27 220.80
Travel or Motor Vehicle/Municipal Staff	90 000.00	0.00	90 000.00	0.00	90 000.00	95 400.00	102 078.00
Rental/Municipal Staff	18 000.00	0.00	18 000.00	0.00	18 000.00	19 080.00	20 415.60
Overtime/Municipal Staff	32 484.52	0.00	32 484.52	0.00	32 484.52	34 433.59	36 843.94
Bargaining Council/Municipal Staff	447.36	0.00	447.36	0.00	447.36	474.20	507.40
Group Life Insurance/Municipal Staff	4 585.92	0.00	4 585.92	0.00	4 585.92	4 861.08	5 201.35
Medical/Municipal Staff	109 072.80	0.00	109 072.80	0.00	109 072.80	115 617.17	123 710.37
Pension/Municipal Staff	136 453.32	0.00	136 453.32	0.00	136 453.32	144 640.52	154 765.36
Unemployment Insurance/Municipal Staff	7 138.56	0.00	7 138.56	0.00	7 138.56	7 566.87	8 096.55
Skills Development Levy	22 161.65	0.00	22 161.65	0.00	22 161.65	23 491.35	25 135.74
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Mun	800 000.00	0.00	800 000.00	0.00	800 000.00	848 000.00	907 360.00
Expenditure:Contracted Serv:Advertising, Publicity and Marketing:Municipal Newslette	2 150.00	0.00	2 150.00	10 000.00	12 150.00	2 279.00	2 438.53
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotio	56 000.00	0.00	56 000.00	(10 000.00)	46 000.00	59 360.00	63 515.20
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	55 250.00	0.00	55 250.00	0.00	55 250.00	58 565.00	62 664.55
Expenditure:Inventory Consumed:Materials and Supplies	53 750.00	0.00	53 750.00	0.00	53 750.00	56 975.00	60 963.25
Subsistence and Travelling							
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	50 000.00	0.00	50 000.00	0.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (\$	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operat	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Op	15 000.00	0.00	15 000.00	0.00	15 000.00	15 900.00	17 013.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Op	15 000.00	0.00	15 000.00	0.00	15 000.00	15 900.00	17 013.00
Expenditure:Operational Cost:Printing, Publications and Books	32 250.00	0.00	32 250.00	0.00	32 250.00	34 185.00	36 577.95
Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	32 250.00	0.00	32 250.00	0.00	32 250.00	34 185.00	36 577.95
IDP Budget Roadshows							
Expenditure:Contracted Services:Outsourced Services:Catering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Hire Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Catering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Printing, Publications and Books	26 875.00	0.00	26 875.00	0.00	26 875.00	28 487.50	30 481.63
Performance Management							
Expenditure:Contracted Services:Contractors:Catering Services	16 125.00	0.00	16 125.00	0.00	16 125.00	17 092.50	18 288.98
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Organis	10 750.00	0.00	10 750.00	(10 750.00)	0.00	11 395.00	12 192.65
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	10 750.00	0.00	10 750.00	0.00	10 750.00	11 395.00	12 192.65
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotio	21 500.00	0.00	21 500.00	0.00	21 500.00	22 790.00	24 385.30
Expenditure:Operational Cost:Communication:Radio and TV Transmissions	30 000.00	0.00	30 000.00	0.00	30 000.00	31 800.00	34 026.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	15 000.00	0.00	15 000.00	0.00	15 000.00	15 900.00	17 013.00
Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:L	350 000.00	0.00	350 000.00	639 689.54	989 689.54	371 000.00	396 970.00
Strategic Planning	0.00	380 000.00	380 000.00	(74 267.84)	305 732.16	320 000.00	350 000.00
	4 293 648.33	380 000.00	4 673 648.33	554 671.70	5 228 320.03	4 871 267.23	5 219 855.94

INTERNAL AUDIT							
Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Basic Salary and Wages/Municipal Staff	581 564.63	0.00	581 564.63	0.00	581 564.63	616 458.51	659 610.61
Bonuses/Municipal Staff	48 463.72	0.00	48 463.72	0.00	48 463.72	51 371.54	54 967.55
Cellular and Telephone/Municipal Staff	12 000.00	0.00	12 000.00	0.00	12 000.00	12 720.00	13 610.40
Travel or Motor Vehicle/Municipal Staff	150 000.00	0.00	150 000.00	0.00	150 000.00	159 000.00	170 130.00
Rental/Municipal Staff	9 000.00	0.00	9 000.00	0.00	9 000.00	9 540.00	10 207.80
Bargaining Council/Municipal Staff	111.84	0.00	111.84	0.00	111.84	118.55	126.85
Group Life Insurance/Municipal Staff	21 945.84	0.00	21 945.84	0.00	21 945.84	23 262.59	24 890.97
Medical/Municipal Staff	34 632.00	0.00	34 632.00	0.00	34 632.00	36 709.92	39 279.61
Pension/Municipal Staff	98 756.28	0.00	98 756.28	0.00	98 756.28	104 681.66	112 009.37
Unemployment Insurance/Municipal Staff	1 784.64	0.00	1 784.64	0.00	1 784.64	1 891.72	2 024.14
Skills Development Levy	7 315.65	0.00	7 315.65	0.00	7 315.65	7 754.59	8 297.41
Expenditure:Operational Cost:Audit Committee Fees	139 750.00	0.00	139 750.00	0.00	139 750.00	148 135.00	158 504.45
Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:L	1 290 000.00	0.00	1 290 000.00	400 000.00	1 690 000.00	1 367 400.00	1 463 118.00
	2 395 324.60	0.00	2 395 324.60	400 000.00	2 795 324.60	2 539 044.07	2 716 777.16
	2 395 324.60	0.00	2 395 324.60	400 000.00	2 795 324.60	2 539 044.07	2 716 777.16

BUDGET AND TREASURY OFFICE							
Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Revenue:Non-exchange Revenue:Property Rates:Agricultural Property	(3 790 148.00)	0.00	(3 790 148.00)	0.00	(3 790 148.00)	(4 017 556.88)	(4 298 785.86)
Revenue:Non-exchange Revenue:Property Rates:Business and Commercial Properties	(8 593 615.00)	0.00	(8 593 615.00)	0.00	(8 593 615.00)	(9 109 231.90)	(9 746 878.13)
Revenue:Non-exchange Revenue:Property Rates:Public Service Infrastructure Properties	(13 103.00)	0.00	(13 103.00)	0.00	(13 103.00)	(13 889.18)	(14 861.42)
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Developed	(6 053 643.00)	0.00	(6 053 643.00)	0.00	(6 053 643.00)	(6 416 861.58)	(6 866 041.89)
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Vacant Land	(1 234 328.00)	0.00	(1 234 328.00)	0.00	(1 234 328.00)	(1 308 387.68)	(1 399 974.82)
Revenue:Non-exchange Revenue:Property Rates:State-owned Properties	(8 799 936.00)	0.00	(8 799 936.00)	0.00	(8 799 936.00)	(9 327 932.16)	(9 980 887.41)
Revenue Forgone (PROPERTY RATES)	4 654 794.15	0.00	4 654 794.15	0.00	4 654 794.15		
Revenue:Non-exchange Revenue:Property Rates:Other Categories	(7 552 363.00)	0.00	(7 552 363.00)	0.00	(7 552 363.00)	(8 005 504.78)	(8 565 890.11)
Revenue:Non-exchange Revenue:Property Rates:State Trust Land						0.00	0.00
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Interest:Current and	(900 000.00)	0.00	(900 000.00)	(200 000.00)	(1 100 000.00)	(954 000.00)	(1 020 780.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(83 914 000.00)	(13 406 000.00)	(97 320 000.00)	0.00	(97 320 000.00)	(88 932 000.00)	(92 888 000.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocation	(2 800 000.00)	0.00	(2 800 000.00)	0.00	(2 800 000.00)	(2 800 000.00)	(3 000 000.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Clearance Charges	(3 976.80)	0.00	(3 976.80)	0.00	(3 976.80)	(4 215.41)	(4 510.49)
Revenue:Exchange Revenue:Operational Revenue:Collection Charges	(315 000.00)	0.00	(315 000.00)	0.00	(315 000.00)	(333 900.00)	(357 273.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Services	(2 651.20)	0.00	(2 651.20)	0.00	(2 651.20)	(2 810.27)	(3 006.99)
Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	(26 512.02)	0.00	(26 512.02)	0.00	(26 512.02)	(28 102.74)	(30 069.93)
Interest earned - outstanding debtors	(1 000 000.00)	0.00	(1 000 000.00)	(500 000.00)	(1 500 000.00)	(1 060 000.00)	(1 134 200.00)
Gains on Disposal Of PPE	(1 000 000.00)	0.00	(1 000 000.00)	0.00	(1 000 000.00)	(1 060 000.00)	(1 134 200.00)
	(121 344 481.87)	(13 406 000.00)	(134 750 481.87)	(700 000.00)	(135 450 481.87)	(133 374 392.58)	(140 445 360.06)
Basic Salary/CFO	805 118.04	0.00	805 118.04	0.00	805 118.04	853 425.12	913 164.88
Bonuses/CFO	0.00	0.00	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	87 500.00	92 750.00	99 242.50
Scarcity/CFO	22 286.11	0.00	22 286.11	0.00	22 286.11	23 823.28	25 276.91
Unemployment Insurance/CFO	1 784.64	0.00	1 784.64	0.00	1 784.64	1 891.72	2 024.14
Bargaining Council/CFO	111.84	0.00	111.84	0.00	111.84	118.55	126.85
Cellular and Telephone/CFO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Basic Salary and Wages/Municipal Staff	3 783 873.68	0.00	3 783 873.68	0.00	3 783 873.68	4 010 906.10	4 291 669.53
Bonuses/Municipal Staff	298 011.00	0.00	298 011.00	0.00	298 011.00	315 891.66	338 004.07
Cellular and Telephone/Municipal Staff	36 000.00	0.00	36 000.00	0.00	36 000.00	38 160.00	40 831.20
Travel or Motor Vehicle/Municipal Staff	300 000.00	0.00	300 000.00	0.00	300 000.00	318 000.00	340 260.00
Rental/Municipal Staff	117 000.00	0.00	117 000.00	0.00	117 000.00	124 020.00	132 701.40
Overtime/Municipal Staff	96 681.68	0.00	96 681.68	0.00	96 681.68	102 482.58	109 656.36
Bargaining Council/Municipal Staff	1 677.60	0.00	1 677.60	0.00	1 677.60	1 778.26	1 902.73
Group Life Insurance/Municipal Staff	18 484.56	0.00	18 484.56	0.00	18 484.56	19 593.63	20 965.19
Medical/Municipal Staff	280 407.60	0.00	280 407.60	0.00	280 407.60	297 232.06	318 038.30
Pension/Municipal Staff	468 067.76	0.00	468 067.76	0.00	468 067.76	496 151.82	530 882.45
Unemployment Insurance/Municipal Staff	25 251.80	0.00	25 251.80	0.00	25 251.80	26 766.91	28 640.59
Skills Development Levy	40 838.74	0.00	40 838.74	0.00	40 838.74	43 289.06	46 319.30
Basic Salary and Wages/Municipal Staff	529 999.79	0.00	529 999.79	0.00	529 999.79	561 799.78	601 125.76
Bonuses/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overtime/Municipal Staff	21 199.99	0.00	21 199.99	0.00	21 199.99	22 471.99	24 045.03
Bargaining Council/Municipal Staff	447.36	0.00	447.36	0.00	447.36	474.20	507.40
Unemployment Insurance/Municipal Staff	4 240.00	0.00	4 240.00	0.00	4 240.00	4 494.40	4 809.01
		0.00					
Liabilities:Current Liabilities:Provision and Impairment:Impairment:Other Receivables from	8 900 000.00	2 000 000.00	10 900 000.00	0.00	10 900 000.00	9 434 000.00	10 094 380.00
Depreciation							
Expenditure:Depreciation and Amortisation:Depreciation:Community Assets	3 931 228.37	500 000.00	4 431 228.37	0.00	4 431 228.37	4 167 102.07	4 458 799.22
Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	206 000.00	100 000.00	306 000.00	0.00	306 000.00	218 360.00	233 645.20
Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure	4 792 200.00	500 000.00	5 292 200.00	0.00	5 292 200.00	5 079 732.00	5 435 313.24
Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	247 200.00	150 000.00	397 200.00	0.00	397 200.00	262 032.00	280 374.24
Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	288 400.00	250 000.00	538 400.00	0.00	538 400.00	305 704.00	327 103.28
Expenditure:Depreciation and Amortisation:Depreciation:Other Assets	412 000.00	500 000.00	912 000.00	200 000.00	1 112 000.00	436 720.00	467 290.40
Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure	3 699 500.00	1 000 000.00	4 699 500.00	0.00	4 699 500.00	3 921 470.00	4 195 972.90
Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	257 500.00	0.00	257 500.00	200 000.00	457 500.00	272 950.00	292 056.50
Expenditure:Contracted Services:Consultants and Professional Services:Assets:Physic	450 000.00	100 000.00	550 000.00	(33 765.22)	516 234.78	477 000.00	510 390.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and	2 582 250.00	0.00	2 582 250.00	800 000.00	3 382 250.00	2 737 185.00	2 928 787.95
Vending System	550 000.00	0.00	550 000.00	(150 000.00)	400 000.00	583 000.00	623 810.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and	800 000.00	0.00	800 000.00	(360 182.50)	439 817.50	848 000.00	907 360.00
Grant Expense/FMG/Training MFMP							
Expenditure:Contracted Services:Consultants and Professional Services:Business and	500 000.00	0.00	500 000.00	(200 000.00)	300 000.00	530 000.00	567 100.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	120 000.00	0.00	120 000.00	(20 000.00)	100 000.00	127 200.00	136 104.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	13 000.00	0.00	13 000.00	(3 000.00)	10 000.00	13 780.00	14 744.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Se	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00					
Expenditure:Operational Cost:Printing, Publications and Books	200 000.00	0.00	200 000.00	0.00	200 000.00	212 000.00	226 840.00
Expenditure:Operational Cost:External Audit Fees	2 000 000.00	0.00	2 000 000.00	0.00	2 000 000.00	2 120 000.00	2 268 400.00
Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts	103 000.00	0.00	103 000.00	0.00	103 000.00	109 180.00	116 822.60
Expenditure:Operational Cost:Insurance Underwriting:Premiums	1 200 000.00	0.00	1 200 000.00	(100 000.00)	1 100 000.00	1 272 000.00	1 361 040.00
Expenditure:Contracted Services:Contractors:Safeguard and Security	100 000.00	0.00	100 000.00	(20 000.00)	80 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:Advertising	30 000.00	0.00	30 000.00	0.00	30 000.00	31 800.00	34 026.00
Subsistence and Travelling/Budget & Treasury							
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	60 000.00	0.00	60 000.00	(20 000.00)	40 000.00	63 600.00	68 052.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	3 000.00	0.00	3 000.00	0.00	3 000.00	3 180.00	3 402.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Se	6 000.00	0.00	6 000.00	0.00	6 000.00	6 360.00	6 805.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator	8 000.00	0.00	8 000.00	0.00	8 000.00	8 480.00	9 073.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Oper	8 000.00	0.00	8 000.00	0.00	8 000.00	8 480.00	9 073.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Oper	10 000.00	0.00	10 000.00	(2 000.00)	8 000.00	10 600.00	11 342.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	15 000.00	0.00	15 000.00	(5 000.00)	10 000.00	15 900.00	17 013.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	38 432 260.55	5 100 000.00	43 532 260.55	286 052.28	43 818 312.83	40 738 196.18	43 589 869.92
	(82 912 221.32)	(8 306 000.00)	(91 218 221.32)	(413 947.72)	(91 632 169.04)	(92 636 196.40)	(96 855 490.15)

ADMINISTRATIVE & CORPORATE SUPPORT							
Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Basic Salary and Wages/Municipal Staff	3 414 992.25	0.00	3 414 992.25	0.00	3 414 992.25	3 619 891.78	3 873 284.21
Bonuses/Municipal Staff	259 653.68	0.00	259 653.68	0.00	259 653.68	275 232.90	294 499.21
Cellular and Telephone/Municipal Staff	24 000.00	0.00	24 000.00	0.00	24 000.00	25 440.00	27 220.80
Travel or Motor Vehicle/Municipal Staff	255 000.00	0.00	255 000.00	0.00	255 000.00	270 300.00	289 221.00
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	102 600.00	0.00	102 600.00	0.00	102 600.00	108 756.00	116 368.92
Overtime/Municipal Staff	129 609.85	0.00	129 609.85	0.00	129 609.85	137 386.44	147 003.49
Bargaining Council/Municipal Staff	1 901.28	0.00	1 901.28	0.00	1 901.28	2 015.36	2 156.43
Group Life Insurance/Municipal Staff	19 760.04	0.00	19 760.04	0.00	19 760.04	20 945.64	22 411.84
Medical/Municipal Staff	305 058.60	0.00	305 058.60	0.00	305 058.60	323 362.12	345 997.46
Pension/Municipal Staff	533 167.04	0.00	533 167.04	0.00	533 167.04	565 157.06	604 718.06
Unemployment Insurance/Municipal Staff	28 741.11	0.00	28 741.11	0.00	28 741.11	30 465.58	32 598.17
Skills Development Levy/Admin & Corp. support	36 699.92	0.00	36 699.92	0.00	36 699.92	38 901.92	41 625.05
Expenditure:Operational Cost:Municipal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Ma	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Publishing (Gazette)/Admin & Corp. support							
Expenditure:Operational Cost:Advertising, Publici	0.00	0.00	0.00	50 626.80	50 626.80	0.00	0.00
Expenditure:Operational Cost:Advertising, Publici	0.00	0.00	0.00	24 202.08	24 202.08	0.00	0.00
Ward Committees							
Expenditure:Operational Cost:Ward Committee M	40 000.00	0.00	40 000.00	0.00	40 000.00	42 400.00	0.00
Expenditure:Operational Cost:Ward Committee T	100 000.00	0.00	100 000.00	(100 000.00)	0.00	0.00	0.00
Expenditure:Operational Cost:Remuneration to W	1 872 000.00	0.00	1 872 000.00	0.00	1 872 000.00	1 984 320.00	2 123 222.40
Stationery for Ward Committees	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 342.00
Gift and Promotional Material	40 000.00	0.00	40 000.00	(10 000.00)	30 000.00	42 400.00	45 368.00
Sound Hire for Committee Meeting	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tables & Table Cloths hire	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Indigent Relief	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Expenditure:Operational Cost:External Computer	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Expenditure:Operational Cost:Printing, Publication	150 000.0	0.0	150 000.0	(20 000.0)	130 000.0	159 000.0	170 130.0
Postage & Stamps/Admin & Corp. support							
Expenditure:Operational Cost:Communication:Tel	700 000.00	0.00	700 000.00	0.00	700 000.00	742 000.00	793 940.00
Expenditure:Operational Cost:Courier and Delivery	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Communication:Po	360 000.00	0.00	360 000.00	0.00	360 000.00	381 600.00	408 312.00
Staff Wellness/Admin & Corp. support							
Expenditure:Contracted Services:Contractors:Cat	100 000.00	0.00	100 000.00	(50 000.00)	50 000.00	106 000.00	113 420.00
Expenditure:Contracted Services:Contractors:Em	100 000.00	0.00	100 000.00	(50 000.00)	50 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:Transport Provided	10 000.00	0.00	10 000.00	(10 000.00)	0.00	10 600.00	11 342.00
Expenditure:Inventory Consumed:Water	6 000.00	0.00	6 000.00	0.00	6 000.00	6 360.00	6 805.20
Expenditure:Inventory Consumed:Consumables:S	60 000.00	0.00	60 000.00	0.00	60 000.00	63 600.00	68 052.00
Subsistence and Travelling/Admin & Corp. support							
Expenditure:Operational Cost:Toll Gate Fees	4 000.00	0.00	4 000.00	0.00	4 000.00	4 240.00	4 536.80
Expenditure:Operational Cost:Travel and Subside	40 000.00	0.00	40 000.00	(20 000.00)	20 000.00	42 400.00	45 368.00
Expenditure:Operational Cost:Travel and Subside	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subside	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subside	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subside	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subside	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 342.00
IT Management and Support							
Expenditure:Operational Cost:External Computer	150 000.00	0.00	150 000.00	738 767.39	888 767.39	159 000.00	170 130.00
Expenditure:Operational Cost:External Computer	150 000.00	0.00	150 000.00	300 000.00	450 000.00	159 000.00	170 130.00
Expenditure: Website	100 000.00	0.00	100 000.00	50 000.00	150 000.00	106 000.00	113 420.00
Training/Admin & Corp. support							
Expenditure:Contracted Services:Outsourced Ser	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 342.00
Expenditure:Inventory Consumed:Materials and S	20 000.00	0.00	20 000.00	0.00	20 000.00	21 200.00	22 684.00
Expenditure:Operational Cost:Registration Fees:S	160 000.00	260 000.00	420 000.00	(300 000.00)	120 000.00	169 600.00	181 472.00
Expenditure:Operational Cost:Professional Bodies	570 000.00	0.00	570 000.00	2 157.20	572 157.20	604 200.00	646 494.00
Expenditure:Contracted Services:Outsourced Ser	745 000.00	0.00	745 000.00	0.00	745 000.00	789 700.00	844 979.00
Expenditure:Contracted Services:Consultants and	50 000.00	0.00	50 000.00	0.00	50 000.00	53 000.00	56 710.00
Expenditure:Contracted Services:Outsourced Ser	20 000.00	0.00	20 000.00	0.00	20 000.00	21 200.00	22 684.00
Expenditure:Job Evaluation Licence	40 000.00	0.00	40 000.00	0.00	40 000.00	42 400.00	45 368.00
Expenditure: Contracted Services : Job Evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure: Storage Site	50 000.00	0.00	50 000.00	0.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Bursaries (Employee	100 000.00	87 711.35	187 711.35	51 720.50	239 431.85	106 000.00	113 420.00
Expenditure:Operating Leases:Machinery and Eq	100 000.00	0.00	100 000.00	0.00	100 000.00	106 000.00	113 420.00
Expenditure:Operating Cost: Assets less than Ca	50 000.00	0.00	50 000.00	0.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Occupational Healt	1 100 000.00	900 000.00	2 000 000.00	0.00	2 000 000.00	1 166 000.00	1 247 620.00
Expenditure:Operational Cost:Uniform and Protec	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Expenditure:Operational Cost:Indigent Relief	910 000.00	0.00	910 000.00	0.00	910 000.00	964 600.00	1 032 122.00
	13 113 183.77	1 247 711.35	14 360 895.12	607 473.97	14 968 369.09	13 793 974.80	14 714 185.03
	13 113 183.77	1 247 711.35	14 360 895.12	607 473.97	14 968 369.09	13 793 974.80	14 714 185.03

HUMAN RESOURCES							
Vote Description	2020/21 Medium Term Revenue & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Basic Salary and Wages/Municipal Staff	906 746.98	0.00	906 746.98	0.00	906 746.98	961 151.80	1 028 432.43
Bonuses/Municipal Staff	75 562.25	0.00	75 562.25	0.00	75 562.25	80 095.98	85 702.70
Rental/Municipal Staff	18 000.00	0.00	18 000.00	0.00	18 000.00	19 080.00	20 415.60
Overtime/Municipal Staff	6 526.74	0.00	6 526.74	0.00	6 526.74	6 918.34	7 402.63
Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bargaining Council/Municipal Staff	335.52	0.00	335.52	0.00	335.52	355.65	380.55
Group Life Insurance/Municipal Staff	24 417.84	0.00	24 417.84	0.00	24 417.84	25 882.91	27 694.71
Medical/Municipal Staff	93 436.20	0.00	93 436.20	0.00	93 436.20	99 042.37	105 975.34
Pension/Municipal Staff	107 922.48	0.00	107 922.48	0.00	107 922.48	114 397.83	122 405.68
Unemployment Insurance/Municipal Staff	4 874.63	0.00	4 874.63	0.00	4 874.63	5 167.11	5 528.80
Skills Development Levy/Human Resources	10 567.47	0.00	10 567.47	0.00	10 567.47	11 201.52	11 985.62
	1 248 390.11	0.00	1 248 390.11	0.00	1 248 390.11	1 323 293.51	1 415 924.06
	1 248 390.11	0.00	1 248 390.11	0.00	1 248 390.11	1 323 293.51	1 415 924.06

LIBRARY							
Vote Description	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustment	Adjusted Budget	Budget year 2021/22	Budget year 2022/23
Revenue:Non-exchange Revenue:Transfers and Subsidies:Opera	(226 000.00)	0.00	(226 000.00)	0.00	(226 000.00)	(242 000.00)	(258 000.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Opera	(905 000.00)	0.00	(905 000.00)	0.00	(905 000.00)	(935 000.00)	(981 000.00)
Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:F	(3 314.00)	0.00	(3 314.00)	0.00	(3 314.00)	(3 512.84)	(3 758.74)
Revenue:Exchange Revenue:Sales of Goods and Rendering of S	(15 750.00)	0.00	(15 750.00)	0.00	(15 750.00)	(16 695.00)	(17 863.65)
	(1 150 064.00)	0.00	(1 150 064.00)	0.00	(1 150 064.00)	(1 197 207.84)	(1 260 622.39)
Basic Salary and Wages/Municipal Staff	916 733.45	0.00	916 733.45	0.00	916 733.45	971 737.46	1 039 759.08
Bonuses/Municipal Staff	76 394.45	0.00	76 394.45	0.00	76 394.45	80 978.12	86 646.59
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	31 200.00	0.00	31 200.00	0.00	31 200.00	33 072.00	35 387.04
Overtime/Municipal Staff	30 868.27	0.00	30 868.27	0.00	30 868.27	32 720.37	35 010.79
Bargaining Council/Municipal Staff	559.20	0.00	559.20	0.00	559.20	592.75	634.24
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	73 576.80	0.00	73 576.80	0.00	73 576.80	77 991.41	83 450.81
Pension/Municipal Staff	152 914.32	0.00	152 914.32	0.00	152 914.32	162 089.18	173 435.42
Unemployment Insurance/Municipal Staff	7 789.37	0.00	7 789.37	0.00	7 789.37	8 256.73	8 834.71
Skills Development Levy/Libraries and Archives	9 167.33	0.00	9 167.33	0.00	9 167.33	9 717.37	10 397.59
Expenditure:Contracted Services:Outsourced Services:Catering	20 000.00	0.00	20 000.00	(20 000.00)	0.00	21 200.00	22 684.00
Expenditure:Operational Cost:Printing, Publications and Books	26 000.00	0.00	26 000.00	15 652.73	41 652.73	27 560.00	29 489.20
Substance and Travelling/Libraries and Archives							
Expenditure:Operational Cost:Toll Gate Fees	1 500.00	0.00	1 500.00	0.00	1 500.00	1 590.00	1 701.30
Expenditure:Operational Cost:Travel and Subsistence:Domestic:	20 000.00	0.00	20 000.00	(10 000.00)	10 000.00	21 200.00	22 684.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:	3 500.00	0.00	3 500.00	0.00	3 500.00	3 710.00	3 969.70
Expenditure:Operational Cost:Travel and Subsistence:Domestic:	4 000.00	0.00	4 000.00	0.00	4 000.00	4 240.00	4 536.80
Expenditure:Operational Cost:Travel and Subsistence:Domestic:	3 500.00	0.00	3 500.00	0.00	3 500.00	3 710.00	3 969.70
Expenditure:Operational Cost:Travel and Subsistence:Domestic:	4 500.00	0.00	4 500.00	0.00	4 500.00	4 770.00	5 103.90
Expenditure:Operational Cost:Municipal Services	20 000.00	0.00	20 000.00	0.00	20 000.00	21 200.00	22 684.00
Consumable Goods	30 000.00	0.00	30 000.00	0.00	30 000.00	31 800.00	34 026.00
School Text Books	30 000.00	0.00	30 000.00	(20 000.00)	10 000.00	31 800.00	34 026.00
	1 462 203.21	0.00	1 462 203.21	(34 347.27)	1 427 855.94	1 549 935.40	1 658 430.88
	312 139.20	0.00	312 139.20	(34 347.27)	277 791.93	352 727.56	397 808.49

INFORMATION TECHNOLOGY							
Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Basic Salary and Wages/Municipal Staff	700 414.21	0.00	700 414.21	0.00	700 414.21	742 439.06	794 409.79
Bonuses/Municipal Staff	75 562.25	0.00	75 562.25	0.00	75 562.25	80 095.98	85 702.70
Cellular and Telephone/Municipal Staff	6 000.00	0.00	6 000.00	0.00	6 000.00	6 360.00	6 805.20
Travel or Motor Vehicle/Municipal Staff	165 000.00	0.00	165 000.00	0.00	165 000.00	174 900.00	187 143.00
Rental/Municipal Staff	13 500.00	0.00	13 500.00	0.00	13 500.00	14 310.00	15 311.70
Overtime/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bargaining Council/Municipal Staff	223.68	0.00	223.68	0.00	223.68	237.10	253.70
Group Life Insurance/Municipal Staff	8 322.78	0.00	8 322.78	0.00	8 322.78	8 822.15	9 439.70
Medical/Municipal Staff	66 902.40	0.00	66 902.40	0.00	66 902.40	70 916.54	75 880.70
Pension/Municipal Staff	57 680.46	0.00	57 680.46	0.00	57 680.46	61 141.29	65 421.18
Unemployment Insurance/Municipal Staff	3 569.28	0.00	3 569.28	0.00	3 569.28	3 783.44	4 048.28
Skills Development Levy/Information Technology	8 654.14	0.00	8 654.14	0.00	8 654.14	9 173.39	9 815.53
	1 105 829.20	0.00	1 105 829.20	0.00	1 105 829.20	1 172 178.95	1 254 231.48
	1 105 829.20	0.00	1 105 829.20	0.00	1 105 829.20	1 172 178.95	1 254 231.48

COMMUNITY SERVICES							
Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Basic Salary/DCOM	685 067.40	0.00	685 067.40	0.00	685 067.40	726 171.44	777 003.45
Bonuses/DCOM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Housing Benefits/DCOM	72 000.00	0.00	72 000.00	0.00	72 000.00	76 320.00	81 662.40
Travel or Motor Vehicle/DCOM	150 000.00	0.00	150 000.00	0.00	150 000.00	159 000.00	170 130.00
Scarcity/DCOM	34 731.60	0.00	34 731.60	0.00	34 731.60	36 815.50	39 392.58
Unemployment Insurance/DCOM	1 784.64	0.00	1 784.64	0.00	1 784.64	1 891.72	2 024.14
Bargaining Council/DCOM	8 350.67	0.00	8 350.67	0.00	8 350.67	8 851.71	9 471.33
Basic Salary and Wages/Municipal Staff	1 644 110.63	0.00	1 644 110.63	0.00	1 644 110.63	1 742 757.26	1 864 750.27
Bonuses/Municipal Staff	123 759.22	0.00	123 759.22	0.00	123 759.22	131 184.77	140 367.71
Cellular and Telephone/Municipal Staff	36 000.00	0.00	36 000.00	0.00	36 000.00	38 160.00	40 831.20
Travel or Motor Vehicle/Municipal Staff	420 000.00	0.00	420 000.00	0.00	420 000.00	445 200.00	476 364.00
Rental/Municipal Staff	36 000.00	0.00	36 000.00	0.00	36 000.00	38 160.00	40 831.20
Overtime/Municipal Staff	12 000.00	0.00	12 000.00	0.00	12 000.00	12 720.00	13 610.40
Bargaining Council/Municipal Staff	559.20	0.00	559.20	0.00	559.20	592.75	634.24
Group Life Insurance/Municipal Staff	16 985.52	0.00	16 985.52	0.00	16 985.52	18 004.65	19 264.98
Medical/Municipal Staff	218 748.60	0.00	218 748.60	0.00	218 748.60	231 873.52	248 104.66
Pension/Municipal Staff	173 512.56	0.00	173 512.56	0.00	173 512.56	183 923.31	196 797.95
Unemployment Insurance/Municipal Staff	10 513.20	0.00	10 513.20	0.00	10 513.20	11 143.99	11 924.07
Skills Development Levy/Community Halls and Facilities	20 641.11	0.00	20 641.11	0.00	20 641.11	21 879.57	23 411.14
Early Childhood Development						0.00	0.00
Provision of School Uniform	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ECDC Projects	130 000.00	0.00	130 000.00	(100 000.00)	30 000.00	137 800.00	147 446.00
Transport	50 000.00	0.00	50 000.00	(10 000.00)	40 000.00	53 000.00	56 710.00
Catering	30 000.00	0.00	30 000.00	(10 000.00)	20 000.00	31 800.00	34 026.00
Sound System	10 000.00	0.00	10 000.00	(5 000.00)	5 000.00	10 600.00	11 342.00

Zulu Dance							
Expenditure:Contracted Services:Contractors:Catering Services	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Expenditure:Contracted Services:Contractors:Transportation	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	90 000.00	0.00	90 000.00	(90 000.00)	0.00	95 400.00	102 078.00
Sound System	10 000.00	0.00	10 000.00	(10 000.00)	0.00	10 600.00	11 342.00
						0.00	0.00
						0.00	0.00
Reed Dance							
Expenditure:Contracted Services:Contractors:Catering Services	100 000.00	0.00	100 000.00	(100 000.00)	0.00	106 000.00	113 420.00
Expenditure:Contracted Services:Contractors:Transportation	100 000.00	0.00	100 000.00	(100 000.00)	0.00	106 000.00	113 420.00
						0.00	0.00
Consumables	70 000.00	0.00	70 000.00	(50 000.00)	20 000.00	74 200.00	79 394.00
Sound System	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hire Charges	25 000.00	0.00	25 000.00	261 150.00	286 150.00	26 500.00	28 355.00
Drinks & Water and Ice	0.00	0.00	0.00	0.00	0.00	0.00	0.00
T/Shirts and Rists Bands	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Heritage Day							
Expenditure:Contracted Services:Contractors:Catering Services	30 000.00	0.00	30 000.00	(30 000.00)	0.00	31 800.00	34 026.00
Sound System	10 000.00	0.00	10 000.00	(10 000.00)	0.00	10 600.00	11 342.00
Decoration	5 000.00	0.00	5 000.00	(5 000.00)	0.00	5 300.00	5 671.00

Youth Activities							
Expenditure:Contracted Services:Contractors:Catering Services	0.00	0.00	0.00	150 000.00	150 000.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Ot	0.00	0.00	0.00	100 000.00	100 000.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Sen	0.00	0.00	0.00	150 000.00	150 000.00	0.00	0.00
Sport Development Programme							
Expenditure:Contracted Services:Contractors:Sports and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gi	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Catering Servi	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Sen	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hire Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Training Sessions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sports Development Plan	100 000.00	0.00	100 000.00	(100 000.00)	0.00	106 000.00	113 420.00
Youth Summit							
Expenditure:Contracted Services:Contractors:Plants, Flowers and Ot	30 000.00	0.00	30 000.00	0.00	30 000.00	31 800.00	34 026.00
Expenditure:Contracted Services:Contractors:Catering Services	70 000.00	0.00	70 000.00	0.00	70 000.00	74 200.00	79 394.00
Expenditure:Contracted Services:Outsourced Services:Transport Sen	100 000.00	0.00	100 000.00	0.00	100 000.00	106 000.00	113 420.00
Sound System	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 342.00
Senior Citizens							
Expenditure:Contracted Services:Outsourced Services:Transport Sen	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Expenditure:Contracted Services:Outsourced Services:Catering Servi	320 000.00	0.00	320 000.00	(170 000.00)	150 000.00	339 200.00	362 944.00
Senior Citizens Forums	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Marquee, Decoration, hire charges	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Sound System	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						0.00	0.00
Disability							
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other E	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Catering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HIV/Aids							
Expenditure:Contracted Services:Contractors:Catering Services	50 000.00	0.00	50 000.00	(30 000.00)	20 000.00	53 000.00	56 710.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	50 000.00	0.00	50 000.00	(30 000.00)	20 000.00	53 000.00	56 710.00
Expenditure:Contracted Services:Contractors:Transportation	40 000.00	0.00	40 000.00	(40 000.00)	0.00	42 400.00	45 368.00
Marquee, Decoration, hire charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Operation Sukuma Sakhe							
Expenditure:Contracted Services:Contractors:Catering Services	100 000.00	0.00	100 000.00	0.00	100 000.00	106 000.00	113 420.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Ot	20 000.00	0.00	20 000.00	(20 000.00)	0.00	21 200.00	22 684.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	10 000.00	0.00	10 000.00	(10 000.00)	0.00	10 600.00	11 342.00
Expenditure:Contracted Services:Contractors:Transportation	100 000.00	0.00	100 000.00	(100 000.00)	0.00	106 000.00	113 420.00
Feeding of Needy Homes/ Food distribution (Social Relief)	750 000.00	150 000.00	900 000.00	0.00	900 000.00	795 000.00	850 650.00
Expenditure:Inventory Consumed:Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tourism							
Expenditure:Operational Cost:Management Fee: Tourism	150 000.00	0.00	150 000.00	0.00	150 000.00	159 000.00	170 130.00
Website Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Signage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Membership	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exhibition	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crafters Workshop	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tourism Guide Workshop	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tour Operators Workshop	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NYUSI VOLUME							
Expenditure:Contracted Services:Contractors:Event Promoters	1 600 000.00	0.00	1 600 000.00	(1 600 000.00)	0.00	1 696 000.00	1 814 720.00

Mayoral Cup							
Expenditure:Contracted Services:Contractors:Catering Services	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Expenditure:Contracted Services:Contractors:First Aid	45 000.00	0.00	45 000.00	(45 000.00)	0.00	47 700.00	51 039.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Ot	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	65 000.00	0.00	65 000.00	(65 000.00)	0.00	68 900.00	73 723.00
Expenditure:Contracted Services:Contractors:Transportation	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Marquee, & hire charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
						0.00	0.00
Gender Issues						0.00	0.00
Marquee, Decoration, hire charges	20 000.00	0.00	20 000.00	(20 000.00)	0.00	21 200.00	22 684.00
Catering	10 000.00	0.00	10 000.00	(10 000.00)	0.00	10 600.00	11 342.00
Transport	20 000.00	0.00	20 000.00	(20 000.00)	0.00	21 200.00	22 684.00
Sound System	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Advertising, Publicity and Market	312 000.00	0.00	312 000.00	0.00	312 000.00	330 720.00	353 870.40
Expenditure:Operational Cost:Licences:Licence Agency Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Drivers t	352 000.00	0.00	352 000.00	0.00	352 000.00	373 120.00	399 238.40
						0.00	0.00
Subsistence and Travelling							
Subsistence Travelling - Accomodation	40 000.00	0.00	40 000.00	(10 000.00)	30 000.00	42 400.00	45 368.00
Subsistence and Travelling - Daily Allowance	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Subsistence and Travelling - Food	2 000.00	0.00	2 000.00	0.00	2 000.00	2 120.00	2 268.40
Subsistence and Travelling - Incidental	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Subsistence and Travelling - Other Transport	2 000.00	0.00	2 000.00	0.00	2 000.00	2 120.00	2 268.40
Subsistence and Travelling - Car Rental	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Subsistence and Travelling - Own Transport	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Subsistence and Travelling - Parking Fees	500.00	0.00	500.00	0.00	500.00	530.00	567.10
	9 105 264.34	150 000.00	9 255 264.34	(2 528 850.00)	6 726 414.34	9 651 580.21	10 327 190.82
	9 105 264.34	150 000.00	9 255 264.34	(2 528 850.00)	6 726 414.34	9 651 580.21	10 327 190.82

DISASTER MANAGEMENT							
Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Municipal Disaster Relief Grant	(745 000.00)	0.00	(745 000.00)	745 000.00	0.00	0.00	0.00
	(745 000.00)	0.00	(745 000.00)	745 000.00	0.00	0.00	0.00
Basic Salary and Wages/Municipal Staff	554 630.03	0.00	554 630.03	0.00	554 630.03	587 907.83	629 061.38
Bonuses/Municipal Staff	46 219.17	0.00	46 219.17	0.00	46 219.17	48 992.32	52 421.78
Cellular and Telephone/Municipal Staff	12 000.00	0.00	12 000.00	0.00	12 000.00	12 720.00	13 610.40
Travel or Motor Vehicle/Municipal Staff	150 000.00	0.00	150 000.00	0.00	150 000.00	159 000.00	170 130.00
Bargaining Council/Municipal Staff	111.84	0.00	111.84	0.00	111.84	118.55	126.85
Group Life Insurance/Municipal Staff	12 714.60	0.00	12 714.60	0.00	12 714.60	13 477.48	14 420.90
Medical/Municipal Staff	27 993.60	0.00	27 993.60	0.00	27 993.60	29 673.22	31 750.34
Pension/Municipal Staff	51 015.48	0.00	51 015.48	0.00	51 015.48	54 076.41	57 861.76
Unemployment Insurance/Municipal Staff	1 784.64	0.00	1 784.64	0.00	1 784.64	1 891.72	2 024.14
Skills Development Levy/Disaster Management	7 046.30	0.00	7 046.30	0.00	7 046.30	7 469.08	7 991.91
	863 515.66	0.00	863 515.66	0.00	863 515.66	915 326.60	979 399.46
	118 515.66	0.00	118 515.66	745 000.00	863 515.66	915 326.60	979 399.46

FIRE FIGHTING							
Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Basic Salary and Wages/Municipal Staff	2 108 358.06	0.00	2 108 358.06	0.00	2 108 358.06	2 234 859.55	2 391 299.71
Bonuses/Municipal Staff	175 696.51	0.00	175 696.51	0.00	175 696.51	186 238.30	199 274.98
Cellular and Telephone/Municipal Staff	12 000.00	0.00	12 000.00	0.00	12 000.00	12 720.00	13 610.40
Rental/Municipal Staff	108 000.00	0.00	108 000.00	0.00	108 000.00	114 480.00	122 493.60
Standby Allowance/Municipal Staff	288 000.00	0.00	288 000.00	0.00	288 000.00	305 280.00	326 649.60
Overtime/Municipal Staff	288 000.00	0.00	288 000.00	0.00	288 000.00	305 280.00	326 649.60
Bargaining Council/Municipal Staff	1 342.08	0.00	1 342.08	0.00	1 342.08	1 422.60	1 522.19
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	252 907.20	0.00	252 907.20	0.00	252 907.20	268 081.63	286 847.35
Pension/Municipal Staff	268 355.88	0.00	268 355.88	0.00	268 355.88	284 457.23	304 369.24
Unemployment Insurance/Municipal Staff	20 168.68	0.00	20 168.68	0.00	20 168.68	21 378.80	22 875.31
Skills Development Levy/ Fire Fighting	21 983.58	0.00	21 983.58	0.00	21 983.58	23 302.60	24 933.78
Expenditure:Contracted Services:Contractors:Mainten	50 000.00	0.00	50 000.00	0.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Uniform and Protective	200 000.00	300 000.00	500 000.00	0.00	500 000.00	212 000.00	226 840.00
Expenditure:Contracted Services:Contractors:Fire Se	100 000.00	0.00	100 000.00	30 655.40	130 655.40	106 000.00	113 420.00
Disaster Recovery and Response	100 000.00	200 000.00	300 000.00	0.00	300 000.00	106 000.00	113 420.00
Subsistence Travelling - Accomodation	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 342.00
Subsistence and Travelling - Daily Allowance	5 000.00	0.00	5 000.00	0.00	5 000.00	5 300.00	5 671.00
Subsistence and Travelling - Food	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Subsistence and Travelling - Incidental	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Subsistence and Travelling - Other Transport	2 000.00	0.00	2 000.00	0.00	2 000.00	2 120.00	2 268.40
Subsistence and Travelling - Car Rental	4 500.00	0.00	4 500.00	0.00	4 500.00	4 770.00	5 103.90
Subsistence and Travelling - Own Transport	6 000.00	0.00	6 000.00	0.00	6 000.00	6 360.00	6 805.20
Subsistence and Travelling - Parking Fees	500.00	0.00	500.00	0.00	500.00	530.00	567.10
	4 024 811.98	500 000.00	4 524 811.98	30 655.40	4 555 467.38	4 266 300.70	4 564 941.75
	4 024 811.98	500 000.00	4 524 811.98	30 655.40	4 555 467.38	4 266 300.70	4 564 941.75

LICENSING & PROTECTION SERVICES							
2020/21 Medium Term & Expenditure Framework							
Vote Description	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustment	Adjusted Budget	Budget year 2021/22	Budget year 2022/23
Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:T	(3 600 000.00)	0.00	(3 600 000.00)	2 000 000.00	(1 600 000.00)	(3 816 000.00)	(4 083 120.00)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	0.00	(265 128.72)	0.00	(265 128.72)	(281 036.44)	(300 708.99)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	0.00	(265 128.72)	0.00	(265 128.72)	(281 036.44)	(300 708.99)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	0.00	(265 128.72)	0.00	(265 128.72)	(281 036.44)	(300 708.99)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	0.00	(265 128.72)	0.00	(265 128.72)	(281 036.44)	(300 708.99)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(68 076.94)	0.00	(68 076.94)	0.00	(68 076.94)	(72 161.56)	(77 212.87)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	0.00	(265 128.72)	0.00	(265 128.72)	(281 036.44)	(300 708.99)
Revenue:Exchange Revenue:Operational Revenue:Registration Fees:R	(265 128.72)	0.00	(265 128.72)	0.00	(265 128.72)	(281 036.44)	(300 708.99)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	0.00	(265 128.72)	0.00	(265 128.72)	(281 036.44)	(300 708.99)
	(5 523 977.99)	0.00	(5 523 977.99)	2 000 000.00	(3 523 977.99)	(5 855 416.66)	(6 265 295.83)
Basic Salary and Wages/Municipal Staff	7 220 161.11	0.00	7 220 161.11	0.00	7 220 161.11	7 653 370.78	8 189 106.73
Bonuses/Municipal Staff	393 302.35	0.00	393 302.35	0.00	393 302.35	416 900.49	446 083.53
Cellular and Telephone/Municipal Staff	25 000.00	0.00	25 000.00	0.00	25 000.00	26 500.00	28 355.00
Housing Benefits and Incidental/Municipal Staff	6 354.39	0.00	6 354.39	0.00	6 354.39	6 735.65	7 207.15
Travel or Motor Vehicle/Municipal Staff	807 500.00	0.00	807 500.00	0.00	807 500.00	855 950.00	915 866.50
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	170 400.00	0.00	170 400.00	0.00	170 400.00	180 624.00	193 267.68
Night Shift Allowance/Municipal Staff	21 049.92	0.00	21 049.92	0.00	21 049.92	22 312.92	23 874.82
Standby Allowance/Municipal Staff	206 000.00	0.00	206 000.00	0.00	206 000.00	218 360.00	233 645.20
Tools Allowance/Municipal Staff	159 500.00	0.00	159 500.00	0.00	159 500.00	169 070.00	180 904.90
Overtime/Municipal Staff	468 617.40	0.00	468 617.40	0.00	468 617.40	496 734.44	531 505.85
Bargaining Council/Municipal Staff	2 740.08	0.00	2 740.08	0.00	2 740.08	2 904.48	3 107.80
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	394 622.10	0.00	394 622.10	0.00	394 622.10	418 299.43	447 580.39
Pension/Municipal Staff	835 051.79	0.00	835 051.79	0.00	835 051.79	885 154.90	947 115.75
Unemployment Insurance/Municipal Staff	63 793.86	0.00	63 793.86	0.00	63 793.86	67 621.50	72 355.00
Skills Development Levy/Public Safety	80 276.61	0.00	80 276.61	0.00	80 276.61	85 093.21	91 049.73
Expenditure:Operational Cost:Wet Fuel	0.00	0.00	0.00	2 942.50	2 942.50	0.00	0.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipme	30 000.00	0.00	30 000.00	0.00	30 000.00	31 800.00	34 026.00
Expenditure:Contracted Services:Contractors:Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Inspection Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Inventory Consumed:Materials and Supplies	80 000.00	0.00	80 000.00	(30 000.00)	50 000.00	84 800.00	90 736.00
Subsistence and Travelling/Public Safety							
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accor	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 342.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food	2 000.00	0.00	2 000.00	0.00	2 000.00	2 120.00	2 268.40
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Trans	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Toll Gate Fees	10 000.00	0.00	10 000.00	(5 000.00)	5 000.00	10 600.00	11 342.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Uniform and Protective Clothing	60 000.00	0.00	60 000.00	0.00	60 000.00	63 600.00	68 052.00
Resources - VIP Guards	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 342.00
	11 058 369.62	0.00	11 058 369.62	(32 057.50)	11 026 312.12	11 721 871.79	12 542 402.82
	5 534 391.63	0.00	5 534 391.63	1 967 942.50	7 502 334.13	8 866 455.13	9 627 710.99

ROADS						
Vote #	mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework				
		Special Adjusted Budget	Adjustment	Adjusted Budget	Budget year 2021/22	Budget year 2022/23
D0001/R01671/F0002/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:National Govern	(17 939 000.00)	220 000.00	(17 719 000.00)	(19 152 000.00)	(20 040 000.00)
D0001/R02310/F1169/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National Govern	(1 951 000.00)	0.00	(1 951 000.00)	0.00	0.00
D0001/R01429/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Cemetery and Burial	(50 000.00)	0.00	(50 000.00)	(53 000.00)	(56 710.00)
D0001/R01433/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan Approval	(50 000.00)	0.00	(50 000.00)	(53 000.00)	(56 710.00)
D0001/R01462/F0041/X116/R0093/001/TECH	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Taxi Rank	(40 000.00)	0.00	(40 000.00)	(42 400.00)	(45 368.00)
D0001/R01477/F0045/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Licences or Permits:Hearings (Collecting/Storing)	(75 000.00)	0.00	(75 000.00)	(79 500.00)	(85 365.00)
D0001/R01077/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Undeveloped Land	(290 000.00)	0.00	(290 000.00)	(307 400.00)	(329 918.00)
D0001/R01428/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Application Fees for Land Usage	(25 000.00)	0.00	(25 000.00)	(26 500.00)	(28 355.00)
D0001/R00970/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Operational Revenue:Sale of Property	(2 000 000.00)	(2 500 000.00)	(4 500 000.00)	(2 120 000.00)	(2 268 400.00)
D0001/R00970/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Sub-division and Cor	(30 000.00)	0.00	(30 000.00)	(31 800.00)	(34 026.00)
D0001/R01113/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Publications:Tender	(60 000.00)	0.00	(60 000.00)	(63 600.00)	(68 052.00)
D0001/R01443/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Entrance Fees	(15 000.00)	0.00	(15 000.00)	(15 900.00)	(17 013.00)
D0001/R01076/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Land:Grazing Fees	(35 000.00)	0.00	(35 000.00)	(37 100.00)	(39 697.00)
D0001/R01219/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Housing (Boarding Services):Staff	(40 000.00)	0.00	(40 000.00)	(42 400.00)	(45 368.00)
D0001/R01149/F12694/X116/R0093/001/TECH	Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Property Plant and Equipment:Ad-hoc	(72 000.00)	0.00	(72 000.00)	(76 320.00)	(81 662.40)
		(22 672 000.00)	(2 280 000.00)	(24 952 000.00)	(22 100 920.00)	(23 195 344.40)
O0001/E06074/F0041/X116/R0092/001/ROAD	Basic Salary/DT	637 547.64	0.00	637 547.64	675 800.50	723 106.54
O0001/E06107/F0041/X116/R0092/001/ROAD	Bonuses/DT	0.00	0.00	0.00	0.00	0.00
O0001/E06829/F0041/X116/R0092/001/ROAD	Cellular and Telephone/DT	0.00	0.00	0.00	0.00	0.00
O0001/E06910/F0041/X116/R0092/001/ROAD	Travel or Motor Vehicle/DT	180 000.00	0.00	180 000.00	190 800.00	204 156.00
O0001/E06889/F0041/X116/R0092/001/ROAD	Scarcity/DT	31 258.44	0.00	31 258.44	33 133.95	35 453.32
O0001/E06266/F0041/X116/R0092/001/ROAD	Unemployment Insurance/DT	8 175.48	0.00	8 175.48	8 666.01	9 272.63
O0001/E06134/F0041/X116/R0092/001/ROAD	Bargaining Council/DT	1 784.64	0.00	1 784.64	1 891.72	2 024.14
O0001/E00036/F0041/X116/R0092/001/ROAD	Basic Salary and Wages/Empw (old)	5 940 448.65	0.00	5 940 448.65	6 296 875.57	6 737 656.86
O1278-1/E00036/F1169/X116/R0093/001/TECH	Basic Salary and Wages/Empw (old)	0.00	0.00	0.00	0.00	0.00
O0001/E00038/F0041/X116/R0092/001/ROAD	Bonuses/Municipal Staff	513 121.93	0.00	513 121.93	543 909.25	581 982.90
O0001/E00121/F0041/X116/R0092/001/ROAD	Cellular and Telephone/Municipal Staff	67 800.00	0.00	67 800.00	71 868.00	76 898.76
O0001/E00152/F0041/X116/R0092/001/ROAD	Housing Benefits and Incidental/Municipal Staff	10 893.24	0.00	10 893.24	11 546.83	12 355.11
O0001/E00126/F0041/X116/R0092/001/ROAD	Travel or Motor Vehicle/Municipal Staff	480 000.00	0.00	480 000.00	508 800.00	544 416.00
O0001/E00125/F0041/X116/R0092/001/ROAD	Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00
O0001/E001523/F0041/X116/R0092/001/ROAD	Rental/Municipal Staff	177 000.00	0.00	177 000.00	187 620.00	200 753.40
O0001/E001535/F0041/X116/R0092/001/ROAD	Standby Allowance/Municipal Staff	114 518.28	0.00	114 518.28	121 389.38	129 886.63
O0001/E00369/F0041/X116/R0092/001/ROAD	Overtime/Municipal Staff	359 956.32	0.00	359 956.32	381 553.70	408 262.45
O0001/E00040/F0041/X116/R0092/001/ROAD	Bargaining Council/Municipal Staff	4 026.24	0.00	4 026.24	4 267.81	4 566.56
O0001/E00042/F0041/X116/R0092/001/ROAD	Group Life Insurance/Municipal Staff	64 204.92	0.00	64 204.92	68 057.22	72 821.22
O0001/E00043/F0041/X116/R0092/001/ROAD	Medical/Municipal Staff	381 074.40	0.00	381 074.40	403 938.96	432 214.58
O0001/E00044/F0041/X116/R0092/001/ROAD	Pension/Municipal Staff	663 035.90	0.00	663 035.90	702 818.06	752 015.32
O0001/E00045/F0041/X116/R0092/001/ROAD	Unemployment Insurance/Municipal Staff	46 538.45	0.00	46 538.45	49 330.76	52 783.91
O1278-1/E00045/F1169/X116/R0093/001/TECH	Unemployment Insurance/Empw (old)	0.00	0.00	0.00	0.00	0.00
O0001/E00059/F0041/X116/R0092/001/ROAD	Skills Development Levy/Other Staff	3 488 821.03	0.00	3 488 821.03	3 696 150.29	3 957 020.81
O0001/E00059/F0041/X116/R0092/001/ROAD	Unemployment Insurance/Empw (new)	63 169.51	0.00	63 169.51	66 959.68	71 646.86
O1278-1/E00595/F1169/X116/R0093/001/TECH	Skills Development Levy/Empw	34 888.21	0.00	34 888.21	36 981.50	39 570.21
O1557-2/E00650/F0045/X116/R0093/001/ROAD	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	0.00	0.00	0.00	0.00	0.00
O1557-2/E00650/F0045/X116/R0093/001/ROAD	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	0.00	0.00	0.00	0.00	0.00
O2774-1/E00649/F0041/X116/R0407/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	1 550 000.00	(150 000.00)	1 400 000.00	1 060 000.00	1 134 200.00
O1565-3/E00703/F0042/X116/R0093/001/TECH	Expenditure:Contracted Services:Outsourced Services:Transport Services	500 000.00	0.00	500 000.00	318 000.00	340 260.00
O2392-2/E00651/F2497/X116/R0093/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Roads and Sidewalks	500 000.00	1 200 000.00	1 700 000.00	318 000.00	340 260.00
O1557-2/E00650/F0045/X116/R0093/001/ROAD	Expenditure:Contracted Services:Contractors:Maintenance:Equipment	0.00	0.00	0.00	0.00	0.00
O1543-1/E00650/F0041/X116/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance: Machinery and Equipment	200 000.00	0.00	200 000.00	53 000.00	56 710.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
O3259-2/E00649/F0045/X116/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities: Community Halls	400 000.00	(200 000.00)	200 000.00	424 000.00	453 680.00
O0001/E00583/F0042/X116/R0092/001/TECH	Expenditure:Operational Cost:Printing and Stationery	20 000.00	116 635.91	136 635.91	21 200.00	22 684.00
O0001/E00534/F0042/X116/R0092/001/TECH	Expenditure:Inventory Consumed:Materials and Supplies/Chemicals	300 000.00	0.00	300 000.00	159 000.00	170 130.00
O0001/E00609/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Workmen's Compensation Fund	20 000.00	0.00	20 000.00	21 200.00	22 684.00
O0001/E00751/F0042/X116/R0092/001/TECH	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	30 000.00	0.00	30 000.00	31 800.00	34 026.00
O0001/E00579/F2497/X116/R0092/001/TECH	Expenditure:Operational Cost:Municipal Services:Water accounts	250 000.00	0.00	250 000.00	265 000.00	283 550.00
O0001/E00534/F0042/X116/R0093/001/TECH	Expenditure:Inventory Consumed:Materials and Supplies/Toilet Papers	180 000.00	0.00	180 000.00	190 800.00	204 156.00
O0001/E00579/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Municipal Services:Electricity usage	600 000.00	(100 000.00)	500 000.00	636 000.00	680 520.00
O0001/E00060/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	35 000.00	(20 000.00)	15 000.00	37 100.00	39 697.00
O0001/E00061/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	3 000.00	0.00	3 000.00	3 180.00	3 402.60
O0001/E00062/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)	5 000.00	0.00	5 000.00	5 300.00	5 671.00
O0001/E001581/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air	10 000.00	(5 000.00)	5 000.00	10 600.00	11 342.00
O0001/E00143/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	10 000.00	(5 000.00)	5 000.00	10 600.00	11 342.00
O0001/E00144/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	10 000.00	(5 000.00)	5 000.00	10 600.00	11 342.00
O0001/E00739/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Wet Fuel	1 100 000.00	0.00	1 100 000.00	1 166 000.00	1 247 620.00
O0001/E00703/F2497/X116/R0093/001/TECH	Expenditure:Contracted Services:Outsourced Services:Transport Services - Leased Vehicles	130 000.00	38 082.29	168 082.29	137 800.00	147 446.00
O2390-2/E00545/F2497/X116/R0093/001/TECH	Expenditure:Operating Leases:Machinery and Equipment	3 000 000.00	1 300 000.00	4 300 000.00	3 180 000.00	3 402 600.00
O0001/E00604/F2497/X116/R0093/001/TECH	Expenditure:Operational Cost:Uniform and Protective Clothing	400 000.00	0.00	400 000.00	424 000.00	453 680.00
O0001/E00080/F2496/X116/R0092/001/TECH	Expenditure:Contracted Services: Maintenance Plan - Infrastructure Assets and PPE	250 000.00	(50 000.00)	200 000.00	265 000.00	283 550.00
O0001/E00080/F0042/X116/R0093/001/TECH	Legal Town Planning	0.00	0.00	0.00	0.00	0.00
O0017-1/E00679/F0041/X116/R0093/001/TECH	Expenditure:Operational Cost: Melmoth Town Grass Cutting	0.00	0.00	0.00	0.00	0.00
O0001/E00808/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost: Vehicles - Registration and Renewal of Licenses	120 000.00	0.00	120 000.00	127 200.00	136 104.00
	0.00				0.00	
		22 926 151.49	2 119 718.20	25 045 869.69	22 976 720.58	24 585 091.02
		254 151.49	(160 281.80)	93 869.69	875 800.58	1 389 746.62

REGIONAL PLANNING AND DEVELOPMENT							
mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Title Deeds Restoration Grant	(119 000.00)	19 000.00	(100 000.00)	0.00	(100 000.00)	0.00	0.00
	(119 000.00)	19 000.00	(100 000.00)	0.00	(100 000.00)	0.00	0.00
Basic Salary and Wages/Municipal Staff	1 812 442.27	0.00	1 812 442.27	0.00	1 812 442.27	1 921 188.81	2 055 672.02
Bonuses/Municipal Staff	151 036.86	0.00	151 036.86	0.00	151 036.86	160 099.07	171 306.00
Travel or Motor Vehicle/Municipal Staff	455 000.00	0.00	455 000.00	0.00	455 000.00	482 300.00	516 061.00
Rental/Municipal Staff	16 500.00	0.00	16 500.00	0.00	16 500.00	17 490.00	18 714.30
Cellular and Telephone/Municipal Staff	34 000.00	0.00	34 000.00	0.00	34 000.00	36 040.00	38 562.80
Bargaining Council/Municipal Staff	447.36	0.00	447.36	0.00	447.36	474.20	507.40
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	145 789.20	0.00	145 789.20	0.00	145 789.20	154 536.55	165 354.11
Pension/Municipal Staff	262 199.70	0.00	262 199.70	0.00	262 199.70	277 931.68	297 386.90
Unemployment Insurance/Municipal Staff	7 138.56	0.00	7 138.56	0.00	7 138.56	7 566.87	8 096.55
Skills Development Levy/ Reg. Planning & Dev	22 674.42	0.00	22 674.42	0.00	22 674.42	24 034.89	25 717.33
Subdivision of Residential Properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDP/Budget Road show							
Transport service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hiring of sound, podium, tables & chair & table covers	100 000.00	0.00	100 000.00	142 370.00	242 370.00	106 000.00	113 420.00
Catering services for Community & councillors	0.00	0.00	0.00	361 092.74	361 092.74	0.00	0.00
printing & Publication of documents	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Printing & Publication of Annual report	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GPS Coordinate ,licencing and training	80 000.00	0.00	80 000.00	(80 000.00)	0.00	84 800.00	90 736.00
Materials and Supplies	20 000.00	0.00	20 000.00	186 850.00	206 850.00	21 200.00	22 684.00
SDF & Land use scheme	600 000.00	0.00	600 000.00	50 000.00	650 000.00	636 000.00	680 520.00
land use scheme	0.00					0.00	0.00
GIS licence	100 000.00	0.00	100 000.00	(100 000.00)	0.00	106 000.00	113 420.00
Registration of sites	100 000.00	0.00	100 000.00	0.00	100 000.00	106 000.00	113 420.00
	3 957 228.37	0.00	3 957 228.37	510 312.74	4 467 541.11	4 194 662.07	4 488 288.42
	3 838 228.37	19 000.00	3 857 228.37	510 312.74	4 367 541.11	4 194 662.07	4 488 288.42

ECONOMIC DEVELOPMENT/PLANNING							
mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Basic Salary and Wages/Municipal Staff	559 798.04	0.00	559 798.04	0.00	559 798.04	593 385.92	634 922.94
Bonuses/Municipal Staff	46 649.84	0.00	46 649.84	0.00	46 649.84	49 448.83	52 910.24
Travel or Motor Vehicle/Municipal Staff	180 000.00	0.00	180 000.00	0.00	180 000.00	190 800.00	204 156.00
Rental/Municipal Staff	18 000.00	0.00	18 000.00	0.00	18 000.00	19 080.00	20 415.60
Overtime/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bargaining Council/Municipal Staff	223.68	0.00	223.68	0.00	223.68	237.10	253.70
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	48 549.60	0.00	48 549.60	0.00	48 549.60	51 462.58	55 064.96
Pension/Municipal Staff	3 569.28	0.00	3 569.28	0.00	3 569.28	3 783.44	4 048.28
Unemployment Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Economic Development							
Expenditure: LED Projects-Inventory Consumed:Mat	1 300 000.00	0.00	1 300 000.00	0.00	1 300 000.00	1 378 000.00	1 474 460.00
LED Strategy/ plan	150 000.00	0.00	150 000.00	(150 000.00)	0.00	159 000.00	170 130.00
LED Structures	50 000.00	0.00	50 000.00	(50 000.00)	0.00	53 000.00	56 710.00
Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2 356 790.44	0.00	2 356 790.44	(200 000.00)	2 156 790.44	2 498 197.86	2 673 071.72
	2 356 790.44	0.00	2 356 790.44	(200 000.00)	2 156 790.44	2 498 197.86	2 673 071.72

ELECTRICITY SERVICES							
mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustments	Adjusted Budget 2020/21	Budget year 2021/22	Budget year 2022/23
Revenue:Exchange Revenue:Service Charges:Electricity:Availability Charge	(433 748.39)	0.00	(433 748.39)	0.00	(433 748.39)	(459 773.29)	(491 957.42)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales	(7 558 665.13)	0.00	(7 558 665.13)	0.00	(7 558 665.13)	(8 012 185.04)	(8 573 037.99)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales	(11 118 165.13)	0.00	(11 118 165.13)	0.00	(11 118 165.13)	(11 785 255.04)	(12 610 222.89)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales	(7 558 665.13)	0.00	(7 558 665.13)	0.00	(7 558 665.13)	(8 012 185.04)	(8 573 037.99)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales	(7 558 665.13)	0.00	(7 558 665.13)	0.00	(7 558 665.13)	(8 012 185.04)	(8 573 037.99)
Electricity forgone	1 756 020.00	0.00	1 756 020.00	0.00	1 756 020.00	1 861 381.20	1 991 677.88
Revenue:Exchange Revenue:Service Charges:Electricity:Connection/Reconnection	(170 607.43)	0.00	(170 607.43)	0.00	(170 607.43)	(180 843.87)	(193 502.94)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Mo	(15 000 000.00)	3 841 000.00	(11 159 000.00)	0.00	(11 159 000.00)	(12 000 000.00)	(13 000 000.00)
	(47 642 496.35)	3 841 000.00	(43 801 496.35)	0.00	(43 801 496.35)	(46 601 046.13)	(50 023 119.36)
Basic Salary and Wages/Municipal Staff	1 509 410.24	0.00	1 509 410.24	0.00	1 509 410.24	1 599 974.85	1 711 973.09
Bonuses/Municipal Staff	97 051.68	0.00	97 051.68	0.00	97 051.68	102 874.78	110 076.01
Travel or Motor Vehicle/Municipal Staff	90 000.00	0.00	90 000.00	0.00	90 000.00	95 400.00	102 078.00
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	48 600.00	0.00	48 600.00	0.00	48 600.00	51 516.00	55 122.12
Standby Allowance/Municipal Staff	126 000.00	0.00	126 000.00	0.00	126 000.00	133 560.00	142 909.20
Overtime/Municipal Staff	138 000.00	0.00	138 000.00	0.00	138 000.00	146 280.00	156 519.60
Bargaining Council/Municipal Staff	782.88	0.00	782.88	0.00	782.88	829.85	887.94
Group Life Insurance/Municipal Staff	31 545.24	0.00	31 545.24	0.00	31 545.24	33 437.95	35 778.61
Medical/Municipal Staff	66 391.20	0.00	66 391.20	0.00	66 391.20	70 374.67	75 300.90
Pension/Municipal Staff	151 205.64	0.00	151 205.64	0.00	151 205.64	160 277.98	171 497.44
Unemployment Insurance/Municipal Staff	11 409.69	0.00	11 409.69	0.00	11 409.69	12 094.27	12 940.87
Skills Development Levy/Electricity	15 994.10	0.00	15 994.10	0.00	15 994.10	16 953.75	18 140.51
Expenditure:Contracted Services:Contractors:Maintenance of Electricity E	400 000.00	100 000.00	500 000.00	(100 000.00)	400 000.00	424 000.00	449 440.00
Expenditure:Contracted Services:Contractors:Maintenance of Vehicles	50 000.00	100 000.00	150 000.00	0.00	150 000.00	53 000.00	56 180.00
Expenditure:Contracted Services:Contractors:Maintenance of Computer E	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Airconditioning Repairs and Maintenance	80 000.00	100 000.00	180 000.00	(30 000.00)	150 000.00	84 800.00	89 888.00
Expenditure:Bulk Purchases:Electricity:ESKOM	1 187 322.15	0.00	1 187 322.15	(107 322.15)	1 080 000.00	1 258 561.48	1 334 075.17
Expenditure:Bulk Purchases:Electricity:ESKOM	23 233 350.00	0.00	23 233 350.00	0.00	23 233 350.00	24 627 351.00	26 104 992.06
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Tender	0.00	0.00	0.00	28 021.26	28 021.26	0.00	0.00
Subsistence and Travelling/Electricity							
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accomm	8 000.00	0.00	8 000.00	0.00	8 000.00	8 480.00	8 988.80
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily All	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 123.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and	1 000.00	0.00	1 000.00	0.00	1 000.00	1 060.00	1 123.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						0.00	0.00
	27 247 062.82	300 000.00	27 547 062.82	(209 300.89)	27 337 761.93	28 881 886.59	30 639 035.52
	(20 395 433.53)	4 141 000.00	(16 254 433.53)	(209 300.89)	(16 463 734.42)	(17 719 159.54)	(19 384 083.83)

	SOLID WASTE REMOVAL						
mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework						
	Budget year 2020/21	Adjustments	Special Adjusted Budget	Adjustment	Adjusted Budget	Budget year 2021/22	Budget year 2022/23
Revenue:Exchange Revenue:Service Charges	(7 293.94)	0.00	(7 293.94)	0.00	(7 293.94)	(7 731.58)	(8 272.79)
Revenue:Exchange Revenue:Operational Rev	(2 052 543.48)	0.00	(2 052 543.48)	0.00	(2 052 543.48)	(2 175 696.09)	(2 327 994.82)
Revenue:Exchange Revenue:Sales of Goods	(1 600.00)	0.00	(1 600.00)	0.00	(1 600.00)	(1 696.00)	(1 814.72)
	(2 061 437.42)	0.00	(2 061 437.42)	0.00	(2 061 437.42)	(2 185 123.67)	(2 338 082.33)
Basic Salary and Wages/Municipal Staff	1 082 116.79	0.00	1 082 116.79	0.00	1 082 116.79	1 147 043.80	1 215 866.43
Bonuses/Municipal Staff	90 176.40	0.00	90 176.40	0.00	90 176.40	95 586.98	101 322.20
Housing Benefits and Incidental/Municipal Sta	10 893.24	0.00	10 893.24	0.00	10 893.24	11 546.83	12 239.64
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	42 600.00	0.00	42 600.00	0.00	42 600.00	45 156.00	47 865.36
Overtime/Municipal Staff	108 211.68	0.00	108 211.68	0.00	108 211.68	114 704.38	121 586.64
Bargaining Council/Municipal Staff	1 006.56	0.00	1 006.56	0.00	1 006.56	1 066.95	1 130.97
Group Life Insurance/Municipal Staff	7 998.36	0.00	7 998.36	0.00	7 998.36	8 478.26	8 986.96
Medical/Municipal Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension/Municipal Staff	116 987.64	0.00	116 987.64	0.00	116 987.64	124 006.90	131 447.31
Unemployment Insurance/Municipal Staff	10 930.10	0.00	10 930.10	0.00	10 930.10	11 585.91	12 281.06
Skills Development Levy/Solid Waste	10 821.17	0.00	10 821.17	0.00	10 821.17	11 470.44	12 158.66
Expenditure:Contracted Services:Outsourced	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced	500 000.00	0.00	500 000.00	0.00	500 000.00	530 000.00	561 800.00
Expenditure:Contracted Services:Contractors:	30 000.00	0.00	30 000.00	0.00	30 000.00	31 800.00	33 708.00
Expenditure:Inventory Consumed:Consumable	100 000.00	0.00	100 000.00	0.00	100 000.00	106 000.00	112 360.00
Expenditure:Inventory Consumed:Materials ar	10 000.00	0.00	10 000.00	0.00	10 000.00	10 600.00	11 236.00
Expenditure:Operational Cost:Uniform and Pr	150 000.00	0.00	150 000.00	0.00	150 000.00	159 000.00	168 540.00
New Cemetry - Feseability study	250 000.00	0.00	250 000.00	(250 000.00)	0.00	265 000.00	280 900.00
Intergrated Waste Management Plan Review	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cleaning Services-Town	860 000.00	0.00	860 000.00	1 000 000.00	1 860 000.00	911 600.00	966 296.00
	3 381 741.94	0.00	3 381 741.94	750 000.00	4 131 741.94	3 584 646.46	3 799 725.24
	1 320 304.52	0.00	1 320 304.52	750 000.00	2 070 304.52	1 399 522.79	1 461 642.92