

# **MTHONJANENI LOCAL MUNICIPALITY**



## **2021/22 TO 2023/24 DRAFT MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

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# 1. DEFINITIONS

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

**“accounting officer”**

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

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

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

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

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

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

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

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

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

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

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

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

**“CPI”** means Consumer price Index.

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

**“debt”** means -

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

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

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

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

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

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

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

**“IDP”** means Integrated Development Plan

**“In year reports, in relation to-**

- (a) a municipality means
- (i) a monthly budget statement of the municipality contemplated in section 71(1) of the MFMA
  - (ii) a Quarterly report on the implementation of the budget and financial state of affairs of the municipality contemplated in section 52(d) of the act;
  - (iii) a mid-year budget and performance assessment of the municipality contemplated in section 72 of the act.
- “investment”**, in relation to funds of a municipality, means -
- (a) The placing on deposit of funds of a municipality with a financial institution; or
  - (b) The acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;
- “lender”**, in relation to a municipality, means a person who provides debt finance to a municipality;
- “local community”** has the meaning assigned to it in section 1 of the Municipal Systems Act;
- “local municipality”** means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;
- “long-term debt”** means debt repayable over a period exceeding one year;
- “MANCO”** means management committee of the municipality
- “MFMA”** Municipal Finance Management Act, No. 56 of 2003
- “MFMA Regulations or (MBRR)”** means regulations relating to Municipal Budget and Reporting
- “MTEF”** means Medium Term Expenditure Framework
- “mayor”**, in relation to -
- (a) a municipality with an executive mayor, means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act; or
  - (b) a municipality with an executive committee, means the councillor elected as the mayor of the municipality in terms of section 48 of that Act;
- “month”** means one of the 12 months of a calendar year;
- “municipality”** -
- (a) when referred to as a corporate body, means a municipality as described in section 2 of the Municipal Systems Act; or (b) when referred to as a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);
- “municipal service”** has the meaning assigned to it in section 1 of the Municipal Systems Act;
- “Municipal Systems Act”** means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);
- “municipal tariff”** means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;
- “municipal tax”** means property rates or other taxes, levies or duties that a municipality may impose;
- “National Treasury”** means the National Treasury established by section 5 of the Public Finance Management Act;
- “past financial year”** means the financial year preceding the current year;
- “NER”**, means the National Electricity Regulator;
- “Provincial Treasury”** means a treasury established in terms of section 17 of the Public Finance Management Act;
- “quarter”** means any of the following periods in a financial year:
- (a) 1 July to 30 September;
  - (b) 1 October to 31 December;
  - (c) 1 January to 31 March; or
  - (d) 1 April to 30 June;
- “Quality certificate”**, in relation to

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

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

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

**“vote”** means -

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

# **1 Part 1 – Draft Annual Budget**

## **1.1 Mayor's Report**

Honorable Speaker,

Thank you for giving me this opportunity to present the 2021/2022 MTREF draft budget and outer subsequence years for Mthonjaneni Municipality. Before I proceed Madam Speaker, allow me to greet Amakhosi aseNdlunkulu who are part of the meeting, Deputy Mayor Dlukula, Members of the Executive Committee, Councillors, Municipal Manager, Manyelela, Heads of Departments within our municipality, Officials and valuable members of our community and all other protocol observed.

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 avoid a third wave as we are approaching a winter season, observe and obey all Covid-19 protocols and regulations.

According to MFMA budget 2021/22 circulars 107 and 108 issued by National Treasury, the South African economy contracted by an estimated 7.2 per cent in 2020 compared with the 7.8 per cent contraction projected in the 2020 Medium Term Budget Policy Statement (MTBPS). The revised estimate results from easing lockdown restrictions in the third quarter and a faster-than-expected resumption of global growth, especially in China. The National Treasury projects real economic growth of 3.3 per cent in 2021, following an estimated contraction of 7.2 per cent in 2020. Real GDP growth is expected to moderate to 1.9 per cent in 2022 and 2023.

The outlook remains highly uncertain, and the economic effects of the pandemic are far-reaching. There were 1.7 million fewer jobs by the third quarter of 2020 compared to the same period in 2019. Rising unemployment and income losses have entrenched existing inequalities. GDP is only expected to recover to pre-pandemic levels in late 2023. High-frequency data for the third quarter, such as the volume of electricity distributed, mining and manufacturing output, business confidence and the ABSA Purchasing Managers' Index (PMI) shows evidence of a limited economic rebound.

The Municipality is still implementing the Municipal Financial Recovery Plan 2019/20 and Municipal Cost Containment Regulations, 2019 that were adopted by the Municipal Council with effect from 01 July 2019. The municipality proposed a range of expenditure reductions measures to restore the Mthonjaneni Municipality's 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 municipal's resources and that they do not have to pay for faults in our decision-making.

Over the next three years, municipalities will have to adjust to significant changes in expenditure plans while improving accountability. The 2021 Budget protects transfers that focus on infrastructure, service delivery and COVID-19 spending while reducing those spent less effectively. The 2021 Budget includes funding for initiatives to improve municipal revenue collection and support financially distressed municipalities. The Municipality's core business is to enhance service delivery for our communities. Despite the limited resources at the disposal of the municipality this budget seeks to better service delivery to our community. We are aware of the challenges being faced by our people.

As we all know, the Municipality's infrastructure is aging, therefore, it becomes more critical that council is able to balance its finances in such a way that we are able to maintain the infrastructure and assets that we have. To this end the municipality is continuously seeking alternative sources of funding to renew this archaic infrastructure. Majority of our people lack basic necessities. It is therefore imperative that this Council puts the foot on the pedal for seeking partnership with other private sector and in pursuit of improving the lives of our people

as it is evident from the budget that we cannot do everything on our own with the limited financial resources we have.

We have managed in the past to spend accordingly and in full all the infrastructure grant monies allocated to us. Consequently, National Government decided in the last three years to give us a little bit more top up on Municipal Infrastructure grant from what was initially allocated to us. This was done because we respect and utilize tax payer's money accordingly. This is clear evidence that the leadership of this municipality is working tirelessly to improve the lives of the people of Mthonjaneni and is not condoning corruption and maladministration.

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. In March, NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020. The additional R10 billion that the courts have allowed Eskom to recover in the 2021/22 national financial year translates to a 15.6 per cent bulk increase over the national financial year. However, given that the increase only comes into effect in July for municipalities, NERSA typically allows a higher percentage increase so that Eskom can recover the additional allowable revenue from municipalities over 9 months before the national financial year ends. Therefore, the increase should be expected to be between 16 to 20 per cent. Municipalities can mitigate the negative impact of this increase by improving efficiencies on both the revenue collections and the spending side. The Eskom tariff increase pose a challenge to our community.

Mthonjaneni municipality implemented a new general valuation roll (GV 2020) with effect from 1 July 2020. This means all properties under the municipal jurisdiction were valued by the Municipality and entered in the new valuation roll which took effect on 1 July 2020. The GV 2020 Roll property values shall be valid for the period 1 July 2020 to 30 June 2025. All property owners were notified about GV 2020. However the top priority of this budget is to give relief and better service delivery to the people of Mthonjaneni Municipality, given the difficult economic conditions that still exist. The municipality therefore proposed no increase in property rates tariffs for 2021/22 financial year to give relief to the community of Mthonjaneni as we are all still fighting with difficult economic conditions emanating from the COVID 19 pandemic.

Honorable members, the Auditor General Report for 2019/2020 proves without reasonable doubt that this municipality led by INkatha Freedom Party is not corrupt and is working for the people of Mthonjaneni. People will also trust us on the 2021 local Government elections because they now know that their municipality is working for them and therefore they will vote for a party that develops them.

Despite the obstacles in front of us we are pleased to have put together a balanced, reliable, credible and funded budget under the circumstances. As the Council of Mthonjaneni Municipality we are committed to improving efficiency and implementation of sound financial management. In this regard the 2021/22 budget is being funded mainly from Government grants and a small portion from own revenue because our areas are largely rural and don't have much economic activity.

Summary of draft annual budget 2021/22 is as follows:

Description	DRAFT BUDGET 2021/2022	BUDGET 2022/2023	BUDGET 2023/2024
Operational Revenue	R164.8 million	R180.0 million	R173.6 million
Capital Revenue	R39.6 million	R34.0 million	R35.8 million
<b>Total Revenue</b>	<b>R204.4 million</b>	<b>R205.0 million</b>	<b>R209.4 million</b>

Operational Expenditure	R159.7 million	R 162.5 million	R170.6 million
Capital Expenditure	R44.5 million	R 40.6 million	R37.2 million
<b>Total Expenditure</b>	<b>R204.1 million</b>	<b>R 203.1 million</b>	<b>R207.8 million</b>
<b>Surplus/(Deficit)</b>	<b>R307.9 thousand</b>	<b>R1.9 million</b>	<b>R1.5 million</b>

The planned projects for 2021/22 in terms of the Municipal Infrastructure and Electrification grants allocations are as follows:

No.	Project Description	Source of funding	Amount
1.	Sangoyane Sports Field- Ward 13	MIG	R 3.04 million
2.	Ndundulu Gravel Road- Ward 8	MIG	R 2.57 million
3.	Makhubalo Gravel Road-Ward 9	MIG	R3.47million
4.	Ntulingwane Gravel Road-Ward 12	MIG	R3.03 million
5.	Mahehe Creche- Ward 1	MIG	R2.87 million
6.	Njomelwane Community Hall- Ward 3	MIG	R3.85 million
<b>TOTAL MIG ALLOCATION 2021/22</b>			<b>R18.83 million</b>
7.	Nqekwane Area, Ward 1 with 35 connections	INEP	R875 thousand
8.	Thubalethu 20MVA substation P-1, Ward 2	INEP	R10.0 million
9.	Njomelwane Area, Ward 3 with 50 connections	INEP	R1.25 million
10.	Kataza Area, Ward 4 with 61 connections	INEP	R1.525 million
11.	Umhlathuze Area, Ward 5 with 100 connections	INEP	R2.5 million
12.	Dubeni Area Area, Ward 6 with 25 connections	INEP	R625 thousand
13.	Inkisa Area, Ward 8 with 85 connections	INEP	R2.125 million
14.	Ntombokazi Area, Ward 12 with 42 connections	INEP	R105 thousand
15.	Sangoyane Area, Ward 13 with 72 connections	INEP	R1.80 million
<b>TOTAL INEP ALLOCATION 2021/22</b>			<b>R20.805 million</b>

The above projects are expected to commence as from 1 July 2021.

The municipality will continue to provide free basic services such as 50 kilowatt of electricity to indigent households and to assist the indigent communities with burial assistance. We budgeted **R910 thousand** for this program. Each ward will have an allocation of **R70 thousand**.



We will continue with the program of assisting youth of Mthonjaneni with driver's licenses. Allow me to inform the meeting that to date, more than **300** beneficiaries have benefited from the program that the municipality undertook since 2017/18 financial year. This alone will change the lives of these young people and their families.

We will implement this program again where the municipality will take six (6) young people per ward. The budget for this project is **R352 thousand**. We will continue to sponsor first year students who are doing grade 12 for their higher education level, the council has put aside **R312 thousand** for these Bursaries. Among other things that we are planning to do is Mayoral Cup. We have put aside **R550 thousand** for the Mayoral Cup and for other sports development we budgeted **R310 thousand**.

We will host a youth summit and other youth activities during 2021/22 financial year, we have budgeted **R590 thousand** for it. We also budgeted **R 1.3 million** to host the Youth Festival/ Nyusi volume. We have put aside a budget of **R230 thousand** for Operation Sukuma Sakhe projects. We also have a budget of **R1.3 million** for Economic Development for our municipality. Young and emerging businesses will benefit on that project. We have put aside **R345 thousand** for uMkhosi woMhlanga should the COVID-19 restrictions be relaxed and gatherings be permitted. We have also budgeted **R353 thousand** for Senior Citizens. Also we budgeted **R700 thousand** for IDP/Budget Road Shows. As a norm, Early Child Development, HIV/AIDS, Disability, Zulu Dance, Heritage day, Tourism and various forums are allocated a budget of **R969 thousand** for their projects or activities.

The municipality budgeted **R3.5 million** for maintenance of roads & sidewalks and plant hire to maintain all municipal roads. We have also budgeted **R1 million** for new cemetery feasibility study and construction.

In conclusion, I would like to thank all the Councillors for their invaluable contributions in this budget, the Municipal Manager, the Heads of Departments and all staff members who made the budget process a success. Honorable Councillors with those few words I have pleasure in tabling the 2021/2022 draft capital and operating budget for consideration and approval. It is now time to work smarter, harder and faster in delivering on our core mandate. Your continued support is a testimony and affirmation that we can do better in improving the quality of lives of our communities.

I thank you!. Siyathokoza!

**His Worship the Mayor**

**Cllr SBK BIYELA**

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## 1.2 Council Resolutions

1. That in terms of section 16 of the Municipal Finance Management Act, 56 of 2003, the draft budget of the municipality for the financial year 2021/22; and indicative allocations for the two projected outer years 2022/23 and 2023/24; and the multi-year and single year capital appropriations be approved.
2. That in terms of section 24(2)(c)(i) of the Municipal Finance Management Act, 56 of 2003, and sections 74 and 75A of the Local Government Municipal Systems Act, 32 of 2000 as amended, that tariffs for electricity, Refuse removal, Property rates and other Services as set out in Annexure A be approved with effect from 1 July 2021.
3. That the Municipality's budget related policies remain unchanged.
4. That the draft budget 2021/22 in the prescribed format be submitted to National and Provincial Treasury after approval by Council.

## 1.3 Executive Summary

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

**MFMA Circular No. 107 & 108** States that the National Treasury projects real economic growth of 3.3 per cent in 2021, following an expected contraction of 7.8 per cent in 2020. Real GDP growth is expected to moderate to 1.7 per cent in 2022 and 1.5 per cent in 2023, averaging 2.1 per cent over the medium term. South Africa experienced its largest recorded decline in economic output in the second quarter of 2020 due to the strict COVID-19 lockdown. Real GDP fell by 17.1 per cent relative to the previous quarter (or 51 per cent on a seasonally adjusted and annualised basis), with all major sectors except agriculture declining. The second-quarter results were weaker than expected in the June 2020 special adjustments budget, which projected a contraction of 7.2 per cent in 2020.

**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 summarised 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 2021/22 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 2021/22 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.

## **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, poverty and with the recent COVID 19 pandemic. 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.

However the top priority of this budget is to give relief and better service delivery to the people of Mthonjaneni Municipality, given the difficult economic conditions that still exist. The municipality therefore proposed no increase in property rates tariffs for 2021/22 financial year to give relief to the community of Mthonjaneni as we are all still fighting with difficult economic conditions emanating from the COVID 19 pandemic

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) and,
- Municipal Revenue Enhancement Strategy.

The following table is a summary of the 2021/22 MTREF (classified by main revenue source):

**Table 1 Operating Revenue Framework**

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue By Source</b>											
Property rates	2	11 431	13 453	15 558	31 382	31 382	31 382	31 382	31 382	33 265	35 594
Service charges - electricity revenue	2	19 976	20 502	21 510	32 642	32 642	32 642	32 642	27 573	29 227	31 273
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	2 008	1 782	1 688	2 060	2 060	2 060	2 060	2 067	2 191	2 345
Rental of facilities and equipment		227	262	237	147	437	437	437	450	477	510
Interest earned - external investments		1 367	696	1 318	900	1 100	1 100	1 100	1 200	1 272	1 361
Interest earned - outstanding debtors		–	–	–	1 000	1 500	1 500	1 500	1 900	2 014	2 155
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		10 165	427	507	3 600	1 603	1 603	1 603	1 003	1 064	1 138
Licences and permits		1 672	1 544	1 103	1 924	1 999	1 999	1 999	2 208	2 341	2 504
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		79 370	76 672	86 124	90 660	103 302	103 302	103 302	92 528	94 360	91 633
Other revenue	2	1 066	1 534	316	3 004	5 135	5 135	5 135	2 991	3 171	3 393
Gains		–	–	2 505	1 000	1 000	1 000	1 000	1 500	1 590	1 701
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>127 282</b>	<b>116 871</b>	<b>130 866</b>	<b>168 319</b>	<b>182 161</b>	<b>182 161</b>	<b>182 161</b>	<b>164 803</b>	<b>170 971</b>	<b>173 607</b>

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

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

The Transfers recognized – operating and capital was informed by the government gazette no. 44173 dated 05 February 2021 that talks about Equitable share transfers to municipalities in terms of section 38 (2) of the Division of Revenue Act

It should be also noted that the anticipated total revenue (excluding capital transfers and contributions) amounts to R 164.8 million to cover budgeted operating expenditure amounting to R 159.7 million.

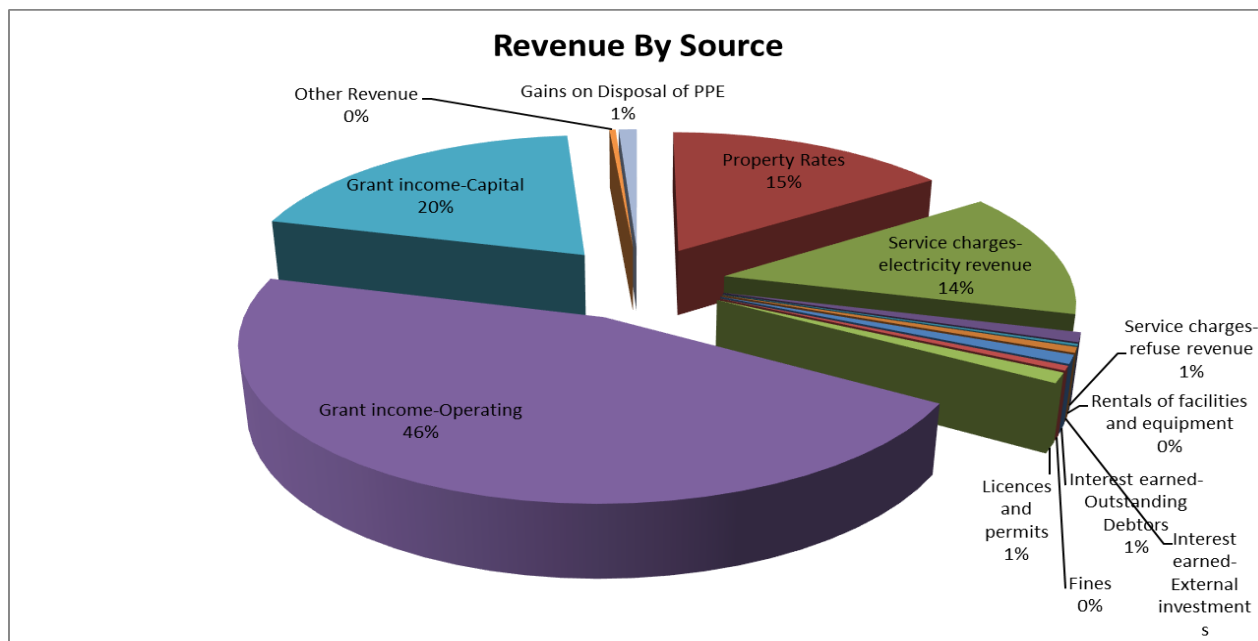
## Table 2 Operating Transfers and Grants Receipts

Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		78 599	75 637	84 288	88 665	102 071	102 071	91 351	93 125	90 398
Local Government Equitable Share		67 317	70 979	79 412	83 914	97 320	97 320	86 810	90 275	87 548
Finance Management		2 850	2 850	2 850	2 800	2 800	2 800	2 650	2 850	2 850
EPWP Incentive		2 222	1 808	2 026	1 951	1 951	1 951	1 891		
Demarcation Grant		6 210								
<b>Provincial Government:</b>		771	1 035	1 091	1 250	1 231	1 231	1 177	1 235	1 235
Provincialisation of Libraries				880	905	905	905	935	981	981
Community Library Services Grant				211	226	226	226	242	254	254
Title Deeds Restoration Grant					119	100	100			
Library Grant		771	1 035							
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	745	745	-	-	-	-	-
<i>Municipal Disaster Relief Grant</i>				745	745	-	-			
<b>Total Operating Transfers and Grants</b>	5	79 370	76 672	86 124	90 660	103 302	103 302	92 528	94 360	91 633
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		32 278	36 749	33 033	32 939	28 878	28 878	39 637	34 039	35 761
Municipal Infrastructure Grant (MIG)		24 278	21 749	18 033	17 939	17 719	17 719	18 832	20 039	20 761
Integrated Electrification Programme Grant		8 000	15 000	15 000	15 000	11 159	11 159	20 805	14 000	15 000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>Municipal Disaster Rel</i>										
<b>Total Capital Transfers and Grants</b>	5	32 278	36 749	33 033	32 939	28 878	28 878	39 637	34 039	35 761
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		111 648	113 421	119 157	123 599	132 180	132 180	132 165	128 399	127 394

The above table shows the operating transfers and grants for Mthonjaneni Local Municipality 2021/22 as published in the Division of Revenue Act and Provincial Gazette of transfers and of funds to municipalities. The municipality has budgeted for only the transfers that are gazetted.

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



**Figure 1 Main operational revenue categories for 2021/22 draft budget.**

## 1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2021/22 budget and MTREF is informed by the following:

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

The following table is high level summary of the 2021/22 budget and MTREF (classified per main type of operating expenditure)

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

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

Financial Management - Table 11: Budgets, Financial Performance (Revenue and Expenditure)									2021/22 Medium Term Revenue & Expenditure Framework		
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
<b>Expenditure By Type</b>											
Employee related costs	2	42 913	51 214	56 102	57 216	57 251	57 251	57 251	59 935	63 531	67 963
Remuneration of councillors		7 637	8 350	9 317	9 256	9 256	9 256	9 256	9 633	10 211	10 925
Debt impairment	3				8 900	10 900	10 900	10 900	4 900	4 900	4 900
Depreciation & asset impairment	2	15 245	17 489	19 912	13 834	17 234	17 234	17 234	17 507	17 507	17 507
Finance charges											
Bulk purchases - electricity	2	21 541	22 303	19 091	24 421	24 313	24 313	24 313	25 499	22 170	22 240
Inventory consumed	8	-	-	468	-	-	-	-	3 546	3 759	4 021
Contracted services		5 788	7 640	22 430	25 813	24 981	24 981	24 981	19 588	20 352	21 596
Transfers and subsidies		-	-	-	-	900	900	-	-	-	-
Other expenditure	4, 5	50 449	46 975	31 195	17 369	22 380	22 380	22 380	19 047	20 084	21 454
Losses											
<b>Total Expenditure</b>		<b>143 573</b>	<b>153 971</b>	<b>158 516</b>	<b>156 809</b>	<b>167 215</b>	<b>167 215</b>	<b>166 315</b>	<b>159 655</b>	<b>162 514</b>	<b>170 606</b>

The budgeted allocation for employee related costs for 2020/21 financial year totals to R 59.9 million, which equals 38 per cent of the total operating expenditure.

The cost associated with the remuneration of Councillors is determined by the minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the 2021/22 Municipality's budget.

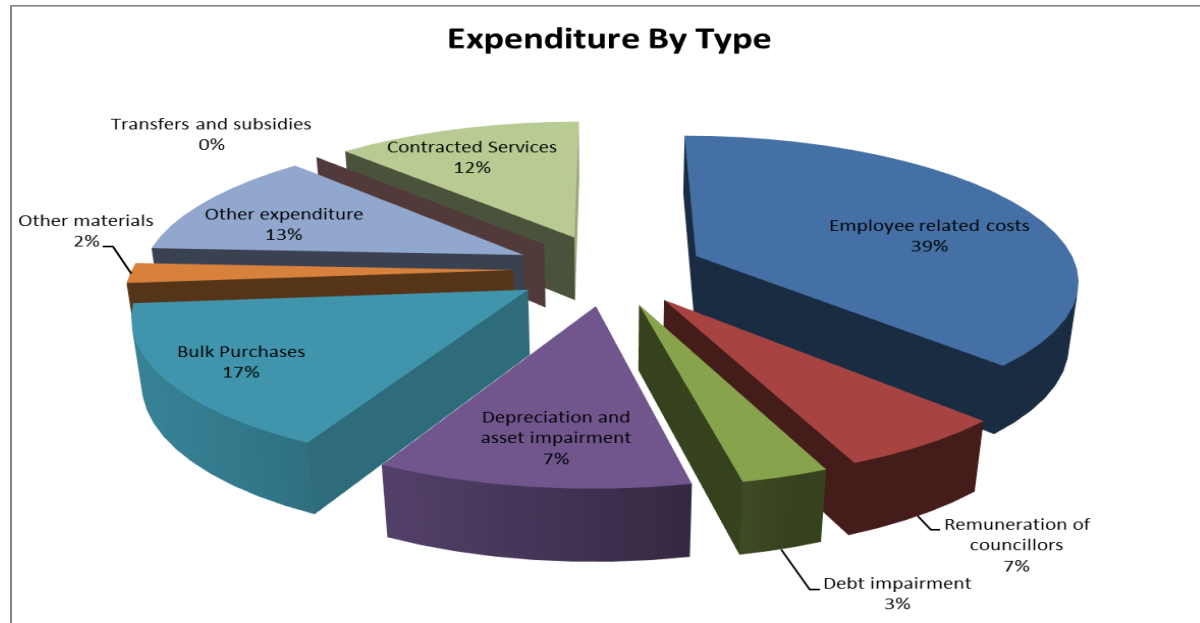
Provision for depreciation has been informed by Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriation in this regard totals to R 17.5 million for 2021/22 financial year of which it translate to 11 per cent of the total operating expenditure.

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

Contracted services has been widened in terms of the mSCOA classification and includes amongst others the costs of, security services, catering services, contracted repairs and maintenance services, leased vehicles, event coordinators . As part of the compilation of the 2021/22 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced.

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

The following table gives a breakdown of the main expenditure categories for the 2021/22 financial year.



**Figure 2 Main operational expenditure categories for the 2021/22 draft budget**

**Table 4 Operational repairs and maintenance**

SA1

by Expenditure Item	8										
Employee related costs											
Inventory Consumed (Project Maintenance)											
Contracted Services				2 706	5 331	5 331	5 331	2 205	2 337	2 495	
Other Expenditure				3 000	2 970	2 970	2 970	3 000	3 180	3 403	
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 706</b>	<b>8 301</b>	<b>8 301</b>	<b>8 301</b>	<b>5 205</b>	<b>5 517</b>	<b>5 898</b>

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 is 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 ages present the ten main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2021/22



budget and MTREF as recommended to be approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

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

**KZN285 Mthonjaneni - Table A1 Budget Summary**

Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	11 431	13 453	15 558	31 382	31 382	31 382	31 382	31 382	33 265	35 594
Service charges	21 985	22 284	23 198	34 702	34 702	34 702	34 702	29 640	31 418	33 618
Investment revenue	1 367	696	1 318	900	1 100	1 100	1 100	1 200	1 272	1 361
Transfers recognised - operational	79 370	76 672	86 124	90 660	103 302	103 302	103 302	92 528	94 360	91 633
Other own revenue	13 129	3 766	4 669	10 675	11 675	11 675	11 675	10 053	10 656	11 402
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>127 282</b>	<b>116 871</b>	<b>130 866</b>	<b>168 319</b>	<b>182 161</b>	<b>182 161</b>	<b>182 161</b>	<b>164 803</b>	<b>170 971</b>	<b>173 607</b>
Employee costs	42 913	51 214	56 102	57 216	57 251	57 251	57 251	59 935	63 531	67 963
Remuneration of councillors	7 637	8 350	9 317	9 256	9 256	9 256	9 256	9 633	10 211	10 925
Depreciation & asset impairment	15 245	17 489	19 912	13 834	17 234	17 234	17 234	17 507	17 507	17 507
Finance charges	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	21 541	22 303	19 560	24 421	24 313	24 313	24 313	29 045	25 929	26 261
Transfers and grants	–	–	–	–	900	900	–	–	–	–
Other expenditure	56 237	54 615	53 625	52 083	58 261	58 261	58 261	43 535	45 335	47 950
<b>Total Expenditure</b>	<b>143 573</b>	<b>153 971</b>	<b>158 516</b>	<b>156 809</b>	<b>167 215</b>	<b>167 215</b>	<b>166 315</b>	<b>159 655</b>	<b>162 514</b>	<b>170 606</b>
<b>Surplus/(Deficit)</b>	<b>(16 291)</b>	<b>(37 100)</b>	<b>(27 650)</b>	<b>11 510</b>	<b>14 946</b>	<b>14 946</b>	<b>15 846</b>	<b>5 147</b>	<b>8 457</b>	<b>3 001</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	32 278	36 749	33 033	32 939	28 878	28 878	33 033	39 637	34 039	35 761
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)	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>15 987</b>	<b>(351)</b>	<b>–</b>	<b>44 449</b>	<b>43 824</b>	<b>43 824</b>	<b>48 879</b>	<b>44 784</b>	<b>42 496</b>	<b>38 762</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>15 987</b>	<b>(351)</b>	<b>–</b>	<b>44 449</b>	<b>43 824</b>	<b>43 824</b>	<b>48 879</b>	<b>44 784</b>	<b>42 496</b>	<b>38 762</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>–</b>	<b>–</b>	<b>35 282</b>	<b>39 694</b>	<b>39 943</b>	<b>39 943</b>	<b>39 943</b>	<b>44 477</b>	<b>40 619</b>	<b>37 231</b>
Transfers recognised - capital	–	–	33 033	32 939	28 878	28 878	28 878	39 637	34 039	35 761
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	2 252	6 755	11 065	11 065	11 065	4 840	6 580	1 470
<b>Total sources of capital funds</b>	<b>–</b>	<b>–</b>	<b>35 285</b>	<b>39 694</b>	<b>39 943</b>	<b>39 943</b>	<b>39 943</b>	<b>44 477</b>	<b>40 619</b>	<b>37 231</b>
<b>Financial position</b>										
Total current assets	48 563	51 054	43 940	54 581	43 940	43 940	43 940	44 931	28 303	20 034
Total non current assets	353 020	371 772	384 517	386 909	407 404	407 404	407 404	433 122	456 178	475 821
Total current liabilities	17 101	31 316	35 596	17 144	24 454	24 454	24 454	35 212	19 129	16 107
Total non current liabilities	7 868	9 324	5 785	12 890	5 785	5 785	5 785	6 075	6 439	6 890
Community wealth/Equity	377 158	378 924	384 702	420 120	384 702	384 702	384 702	403 937	428 174	458 146
<b>Cash flows</b>										
Net cash from (used) operating	25 133	34 001	34 591	42 046	41 707	41 707	41 707	46 837	43 328	38 083
Net cash from (used) investing	(41 735)	(34 987)	(32 470)	(32 794)	(26 443)	(26 443)	(26 443)	(36 177)	(31 181)	(26 622)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the year end</b>	<b>3 680</b>	<b>2 694</b>	<b>4 814</b>	<b>11 945</b>	<b>20 078</b>	<b>20 078</b>	<b>20 078</b>	<b>15 475</b>	<b>27 622</b>	<b>39 082</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	1 529	6 402	4 814	6 073	4 814	4 814	4 814	4 814	–	–
Application of cash and investments	(23 502)	(18 116)	(7 191)	(17 139)	3 812	3 812	3 812	(4 147)	(7 854)	(5 497)
<b>Balance - surplus (shortfall)</b>	<b>25 031</b>	<b>24 518</b>	<b>5 533</b>	<b>23 212</b>	<b>1 002</b>	<b>1 002</b>	<b>1 002</b>	<b>8 961</b>	<b>7 854</b>	<b>5 497</b>
<b>Asset management</b>										
Asset register summary (WDV)	351 354	368 870	35 282	39 694	39 943	39 943	39 943	44 477	40 619	37 231
Depreciation	52 756	70 223	–	–	17 234	17 234	17 234	17 507	17 507	17 507
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	4 209	3 336	8 301	8 301	8 301	5 505	5 668	6 238
<b>Free services</b>										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	0	0	0	0	0	0	0	0	0	0
Refuse:	13	13	13	13	13	13	13	13	13	13

## Explanatory notes to MBRR Table A1 – Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspective (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic services delivery backlogs.
3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. the operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources.

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

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

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		79 475	81 331	97 479	121 344	135 450	135 450	125 774	131 618	131 586
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		79 475	81 331	97 479	121 344	135 450	135 450	125 774	131 618	131 586
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		24 902	1 626	5 909	7 419	4 674	4 674	4 330	4 577	4 811
Community and social services		810	1 035	1 855	1 895	1 150	1 150	1 197	1 256	1 258
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		24 093	591	4 054	5 524	3 524	3 524	3 133	3 321	3 554
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		23 167	23 614	22 313	22 791	25 052	25 052	23 841	23 344	24 297
Planning and development		—	—	—	119	100	100	—	—	—
Road transport		23 167	23 614	22 313	22 672	24 952	24 952	23 841	23 344	24 297
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		32 015	47 049	38 198	49 704	45 863	45 863	50 495	45 471	48 674
Energy sources		30 851	45 267	36 510	47 642	43 801	43 801	48 378	43 227	46 273
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		1 164	1 782	1 688	2 061	2 061	2 061	2 117	2 244	2 401
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>	<b>2</b>	<b>159 560</b>	<b>153 620</b>	<b>163 899</b>	<b>201 258</b>	<b>211 039</b>	<b>211 039</b>	<b>204 440</b>	<b>205 010</b>	<b>209 368</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		56 769	74 247	68 405	74 930	83 226	83 226	74 432	77 448	81 265
Executive and council		19 377	22 120	19 447	16 593	17 248	17 248	17 530	18 582	19 881
Finance and administration		36 865	49 634	46 682	55 941	63 182	63 182	54 865	56 706	59 073
Internal audit		527	2 494	2 276	2 395	2 795	2 795	2 038	2 160	2 312
<i>Community and public safety</i>		23 307	24 030	24 279	26 514	24 600	24 600	27 032	28 379	30 365
Community and social services		11 938	12 108	10 051	11 431	9 018	9 018	11 423	11 832	12 661
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		11 369	11 922	14 228	15 083	15 582	15 582	15 610	16 546	17 705
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		34 980	23 973	26 081	27 990	31 670	31 670	26 124	27 555	29 325
Planning and development		1 231	2 186	4 576	6 314	6 624	6 624	5 958	6 315	6 757
Road transport		33 749	21 787	21 504	21 676	25 046	25 046	20 166	21 240	22 568
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		28 517	31 721	28 417	30 629	31 470	31 470	32 067	29 132	29 650
Energy sources		26 691	29 535	26 402	27 247	27 338	27 338	28 981	25 861	26 183
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		1 826	2 186	2 015	3 382	4 132	4 132	3 086	3 271	3 467
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>143 573</b>	<b>153 971</b>	<b>147 183</b>	<b>160 063</b>	<b>170 965</b>	<b>170 965</b>	<b>159 655</b>	<b>162 513</b>	<b>170 606</b>
<b>Surplus/(Deficit) for the year</b>		<b>15 987</b>	<b>(351)</b>	<b>16 717</b>	<b>41 196</b>	<b>40 075</b>	<b>40 075</b>	<b>44 785</b>	<b>42 497</b>	<b>38 762</b>

## Explanatory notes to Table A2 – Budget Financial Performance (revenue and expenditure by standard classification)

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

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

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote										
Vote 1 - [NAME OF VOTE 1]	1	-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		79 475	81 331	98 224	121 344	135 450	135 450	125 774	131 618	131 586
Vote 3 - [NAME OF VOTE 3]		24 902	1 626	5 164	7 419	4 674	4 674	4 330	4 577	4 811
Vote 4 - [NAME OF VOTE 4]		55 182	70 663	60 511	72 495	70 915	70 915	74 335	68 815	72 971
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	159 560	153 620	163 899	201 258	211 039	211 039	204 440	205 010	209 368
Expenditure by Vote to be appropriated										
Vote 1 - [NAME OF VOTE 1]	1	19 904	24 613	21 723	18 989	20 043	20 043	19 568	20 742	22 193
Vote 2 - [NAME OF VOTE 2]		24 855	37 809	32 830	41 579	48 454	48 454	40 892	42 001	43 373
Vote 3 - [NAME OF VOTE 3]		35 828	36 830	39 954	43 233	41 484	41 484	43 199	45 410	48 554
Vote 4 - [NAME OF VOTE 4]		62 986	54 719	52 676	56 262	60 983	60 983	55 996	54 361	56 486
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	143 573	153 971	147 183	160 063	170 965	170 965	159 655	162 513	170 606
Surplus/(Deficit) for the year	2	15 987	(351)	16 717	41 196	40 075	40 075	44 785	42 497	38 762

**Explanatory notes to MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure per municipal vote)**

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue By Source</b>											
Property rates	2	11 431	13 453	15 558	31 382	31 382	31 382	31 382	31 382	33 265	35 594
Service charges - electricity revenue	2	19 976	20 502	21 510	32 642	32 642	32 642	32 642	27 573	29 227	31 273
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	2 008	1 782	1 688	2 060	2 060	2 060	2 060	2 067	2 191	2 345
Rental of facilities and equipment		227	262	237	147	437	437	437	450	477	510
Interest earned - external investments		1 367	696	1 318	900	1 100	1 100	1 100	1 200	1 272	1 361
Interest earned - outstanding debtors		–	–	–	1 000	1 500	1 500	1 500	1 900	2 014	2 155
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		10 165	427	507	3 600	1 603	1 603	1 603	1 003	1 064	1 138
Licences and permits		1 672	1 544	1 103	1 924	1 999	1 999	1 999	2 208	2 341	2 504
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		79 370	76 672	86 124	90 660	103 302	103 302	103 302	92 528	94 360	91 633
Other revenue	2	1 066	1 534	316	3 004	5 135	5 135	5 135	2 991	3 171	3 393
Gains		–	–	2 505	1 000	1 000	1 000	1 000	1 500	1 590	1 701
Total Revenue (excluding capital transfers and contributions)		127 282	116 871	130 866	168 319	182 161	182 161	182 161	164 803	170 971	173 607
<b>Expenditure By Type</b>											
Employee related costs	2	42 913	51 214	56 102	57 216	57 251	57 251	57 251	59 935	63 531	67 963
Remuneration of councillors		7 637	8 350	9 317	9 256	9 256	9 256	9 256	9 633	10 211	10 925
Debt impairment	3	–	–	–	8 900	10 900	10 900	10 900	4 900	4 900	4 900
Depreciation & asset impairment	2	15 245	17 489	19 912	13 834	17 234	17 234	17 234	17 507	17 507	17 507
Finance charges		–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	2	21 541	22 303	19 091	24 421	24 313	24 313	24 313	25 499	22 170	22 240
Inventory consumed	8	–	–	468	–	–	–	–	3 546	3 759	4 021
Contracted services		5 788	7 640	22 430	25 813	24 981	24 981	24 981	19 588	20 352	21 596
Transfers and subsidies		–	–	–	–	900	900	–	–	–	–
Other expenditure	4, 5	50 449	46 975	31 195	17 369	22 380	22 380	22 380	19 047	20 084	21 454
Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		143 573	153 971	158 516	156 809	167 215	167 215	166 315	159 655	162 514	170 606
<b>Surplus/(Deficit)</b>											
		(16 291)	(37 100)	(27 650)	11 510	14 946	14 946	15 846	5 147	8 457	3 001
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		32 278	36 749	33 033	32 939	28 878	28 878	33 033	39 637	34 039	35 761
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		15 987	(351)	5 383	44 449	43 824	43 824	48 879	44 784	42 496	38 762
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		15 987	(351)	5 383	44 449	43 824	43 824	48 879	44 784	42 496	38 762
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		15 987	(351)	5 383	44 449	43 824	43 824	48 879	44 784	42 496	38 762
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		15 987	(351)	5 383	44 449	43 824	43 824	48 879	44 784	42 496	38 762

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

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

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

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure, to be appropriated</b>	2										
Vote 1 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure, to be appropriated</b>	2										
Vote 1 - [NAME OF VOTE 1]		-	-	20	50	44	44	44	50	90	160
Vote 2 - [NAME OF VOTE 2]		-	-	94	35	91	91	91	300	590	510
Vote 3 - [NAME OF VOTE 3]		-	-	132	2 280	2 059	2 059	2 059	350	290	200
Vote 4 - [NAME OF VOTE 4]		-	-	35 036	37 329	37 750	37 750	37 750	43 777	39 649	36 361
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]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	35 282	39 694	39 943	39 943	39 943	44 477	40 619	37 231
<b>Total Capital Expenditure - Vote</b>		-	-	35 282	39 694	39 943	39 943	39 943	44 477	40 619	37 231
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	129	695	885	885	885	450	730	710
Executive and council				20	50	44	44	44	50	90	160
Finance and administration				109	645	841	841	841	400	640	550
Internal audit											
<b>Community and public safety</b>		-	-	117	1 670	1 309	1 309	1 309	250	240	160
Community and social services				79	255	230	230	230	130	70	90
Sport and recreation											
Public safety				38	1 415	1 079	1 079	1 079	120	170	70
Housing											
Health											
<b>Economic and environmental services</b>		-	-	19 706	21 329	25 141	25 141	25 141	21 672	24 199	20 861
Planning and development											
Road transport				19 706	21 329	25 141	25 141	25 141	21 672	24 199	20 861
Environmental protection											
<b>Trading services</b>		-	-	15 330	16 000	12 609	12 609	12 609	22 105	15 450	15 500
Energy sources				15 330	15 700	12 509	12 509	12 509	22 005	15 450	15 500
Water management											
Waste water management											
Waste management					300	100	100	100	100		
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3	-	-	35 282	39 694	39 943	39 943	39 943	44 477	40 619	37 231
<b>Funded by:</b>											
National Government				33 033	32 939	28 878	28 878	28 878	39 637	34 039	35 761
Provincial Government											
District Municipality											
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)											
<b>Transfers recognised - capital</b>	4	-	-	33 033	32 939	28 878	28 878	28 878	39 637	34 039	35 761
<b>Borrowing</b>	6										
<b>Internally generated funds</b>				2 252	6 755	11 065	11 065	11 065	4 840	6 580	1 470
<b>Total Capital Funding</b>	7	-	-	35 285	39 694	39 943	39 943	39 943	44 477	40 619	37 231

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

1. Table A5 is a breakdown of the capital programs in relation to capital expenditure by municipal vote (multi – year and single – year appropriations); capital expenditure by standard classification; and funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Mthonjaneni Municipality capital budget is set at R 44.5 million in order to address backlogs of electricity in some other wards that are within the jurisdiction of Mthonjaneni Local Municipality and also to address the infrastructure backlogs.
3. The capital programs of Mthonjaneni Municipality are funded mainly from national & provincial grants and subsidies and a small portion from internally generated funds.

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

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		1 529	6 402	4 814	6 073	4 814	4 814	4 814	4 814		
Call investment deposits	1										
Consumer debtors	1	5 573	6 402	35 461	47 770	35 461	35 461	35 461	39 378	27 565	19 295
Other debtors		41 461	38 250	2 926		2 926	2 926	2 926			
Current portion of long-term receivables											
Inventory	2	–	–	739	739	739	739	739	739	739	739
<b>Total current assets</b>		<b>48 563</b>	<b>51 054</b>	<b>43 940</b>	<b>54 581</b>	<b>43 940</b>	<b>43 940</b>	<b>43 940</b>	<b>44 931</b>	<b>28 303</b>	<b>20 034</b>
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property		112	106	88	104	88	88	88	88	88	88
Investment in Associate											
Property, plant and equipment	3	351 367	368 870	383 194	384 019	405 903	405 903	405 903	432 673	455 584	475 008
Biological		1 506	2 762	1 211	2 762	1 211	1 211	1 211			
Intangible		35	33	23	23	201	201	201	361	505	724
Other non-current assets		1	1	1	1	1	1	1	1	1	1
<b>Total non current assets</b>		<b>353 020</b>	<b>371 772</b>	<b>384 517</b>	<b>386 909</b>	<b>407 404</b>	<b>407 404</b>	<b>407 404</b>	<b>433 122</b>	<b>456 178</b>	<b>475 821</b>
<b>TOTAL ASSETS</b>		<b>401 583</b>	<b>422 826</b>	<b>428 457</b>	<b>441 490</b>	<b>451 343</b>	<b>451 343</b>	<b>451 343</b>	<b>478 053</b>	<b>484 481</b>	<b>495 855</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Consumer deposits		1 081	1 021	1 026		1 026	1 026	1 026	1 077	1 142	1 222
Trade and other payables	4	12 759	26 674	28 999	17 144	28 999	28 999	28 999	28 285	11 786	8 251
Provisions		3 261	3 621	5 571	–	(5 571)	(5 571)	(5 571)	5 850	6 201	6 635
<b>Total current liabilities</b>		<b>17 101</b>	<b>31 316</b>	<b>35 596</b>	<b>17 144</b>	<b>24 454</b>	<b>24 454</b>	<b>24 454</b>	<b>35 212</b>	<b>19 129</b>	<b>16 107</b>
<b>Non current liabilities</b>											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		7 868	9 324	5 785	12 890	5 785	5 785	5 785	6 075	6 439	6 890
<b>Total non current liabilities</b>		<b>7 868</b>	<b>9 324</b>	<b>5 785</b>	<b>12 890</b>	<b>5 785</b>	<b>5 785</b>	<b>5 785</b>	<b>6 075</b>	<b>6 439</b>	<b>6 890</b>
<b>TOTAL LIABILITIES</b>		<b>24 969</b>	<b>40 640</b>	<b>41 381</b>	<b>30 034</b>	<b>30 239</b>	<b>30 239</b>	<b>30 239</b>	<b>41 286</b>	<b>25 568</b>	<b>22 997</b>
<b>NET ASSETS</b>	5	<b>376 615</b>	<b>382 187</b>	<b>387 076</b>	<b>411 456</b>	<b>421 104</b>	<b>421 104</b>	<b>421 104</b>	<b>436 767</b>	<b>458 913</b>	<b>472 858</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		377 158	378 924	384 702	420 120	384 702	384 702	384 702	403 937	428 174	458 146
Reserves	4	–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>377 158</b>	<b>378 924</b>	<b>384 702</b>	<b>420 120</b>	<b>384 702</b>	<b>384 702</b>	<b>384 702</b>	<b>403 937</b>	<b>428 174</b>	<b>458 146</b>

## Explanatory notes to Table A6 – Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet)
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in

order of liquidity; i.e. assets ready converted to cash, or liabilities immediately required to be met from cash, appear first.

3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budget Financial Position.

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

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		12 590	13 361	13 871	25 586	24 936	24 936	24 936	24 937	26 433	28 283
Service charges		23 294	26 264	17 807	23 827	22 534	22 534	22 534	19 216	20 369	21 794
Other revenue		–	–	–	4 957	2 895	2 895	2 895	5 419	5 744	6 146
Transfers and Subsidies - Operational	1	79 370	76 672	86 124	90 660	103 302	103 302	103 302	92 528	94 360	91 633
Transfers and Subsidies - Capital	1	32 278	36 749	33 033	32 939	28 878	28 878	28 878	39 637	34 039	35 761
Interest		1 367	696	1 318	1 405	1 992	1 992	1 992	2 349	2 490	2 664
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(123 766)	(119 741)	(116 572)	(137 329)	(141 930)	(141 930)	(141 930)	(137 248)	(140 106)	(148 198)
Finance charges		–	–	(991)	–	–	–	–	–	–	–
Transfers and Grants	1	–	–	–	–	(900)	(900)	(900)	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 133	34 001	34 591	42 046	41 707	41 707	41 707	46 837	43 328	38 083
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	2 812	900	4 500	4 500	4 500	2 300	2 438	2 609
Decrease (increase) in non-current receivables		–	–	–	6 000	9 000	9 000	9 000	6 000	7 000	8 000
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(41 735)	(34 987)	(35 282)	(39 694)	(39 943)	(39 943)	(39 943)	(44 477)	(40 619)	(37 231)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(41 735)	(34 987)	(32 470)	(32 794)	(26 443)	(26 443)	(26 443)	(36 177)	(31 181)	(26 622)
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		(16 602)	(986)	2 120	9 252	15 263	15 263	15 263	10 660	12 147	11 461
Cash/cash equivalents at the year begin:	2	20 282	3 680	2 694	2 694	4 814	4 814	4 814	4 814	15 475	27 622
Cash/cash equivalents at the year end:	2	3 680	2 694	4 814	11 945	20 078	20 078	20 078	15 475	27 622	39 082

## Explanatory notes to Table A7 – Budgeted Cash Flow Statement

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

## 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 2021/22 financial year which is a 8.84% decrease from the collection rate for the first 6 months of 2020/21 financial year. 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 anticipated collection rate for 2021/22 financial year.

### 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 R513 thousand rand in fines which is 51% of the anticipated budget for 2021/22 . 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 the municipality is in the process to appoint a new service provider to assist with traffic management which will increase the anticipated revenue to be collected on traffic fines for 2021/22 financial year.

### Proceeds on disposal of PPE

This is budgeted to be R 2.8 million which are proceeds expected from sale of sites, transformers, tractor and Chevrolet Trailblazer.

### 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 2021/22 which will assist to fund any deficit that might arise.

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

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	3 680	2 694	4 814	11 945	20 078	20 078	20 078	15 475	27 622	39 082
Other current investments > 90 days		(2 151)	3 708	-	(5 873)	(15 264)	(15 264)	(15 264)	(10 661)	(27 622)	(39 082)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>1 529</b>	<b>6 402</b>	<b>4 814</b>	<b>6 073</b>	<b>4 814</b>	<b>4 814</b>	<b>4 814</b>	<b>4 814</b>	<b>-</b>	<b>-</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	-	2 432	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(23 502)	(18 116)	(719)	(19 570)	3 812	3 812	3 812	(4 147)	(7 854)	(5 497)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(23 502)</b>	<b>(18 116)</b>	<b>(719)</b>	<b>(17 139)</b>	<b>3 812</b>	<b>3 812</b>	<b>3 812</b>	<b>(4 147)</b>	<b>(7 854)</b>	<b>(5 497)</b>
<b>Surplus(shortfall)</b>		<b>25 031</b>	<b>24 518</b>	<b>5 533</b>	<b>23 212</b>	<b>1 002</b>	<b>1 002</b>	<b>1 002</b>	<b>8 961</b>	<b>7 854</b>	<b>5 497</b>

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

- 1.The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.



2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

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

Choose name from list - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>351 354</b>	<b>368 870</b>	<b>35 282</b>	<b>39 694</b>	<b>39 943</b>	<b>39 943</b>	<b>44 477</b>	<b>40 619</b>	<b>37 231</b>
Roads Infrastructure		81 770	81 024	13 663	10 189	13 792	13 792	9 076	20 039	20 761
Storm water Infrastructure		7 886	7 545	–	–	–	–	–	–	–
Electrical Infrastructure		68 087	73 483	15 230	15 600	12 459	12 459	20 805	14 000	15 000
Water Supply Infrastructure		1 786	1 588	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		155	150	(250)	300	100	100	100	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<b>Infrastructure</b>		<b>159 685</b>	<b>163 790</b>	<b>28 643</b>	<b>26 089</b>	<b>26 351</b>	<b>26 351</b>	<b>29 981</b>	<b>34 039</b>	<b>35 761</b>
<b>Community Assets</b>		<b>78 538</b>	<b>79 882</b>	<b>4 720</b>	<b>8 100</b>	<b>9 749</b>	<b>9 749</b>	<b>10 556</b>	<b>2 200</b>	
<b>Heritage Assets</b>		<b>1</b>	<b>1</b>							
<b>Investment properties</b>		<b>112</b>	<b>106</b>							
<b>Other Assets</b>		<b>53 583</b>	<b>66 132</b>	<b>768</b>	<b>2 090</b>	<b>600</b>	<b>600</b>	<b>2 000</b>	<b>2 650</b>	<b>320</b>
<b>Biological or Cultivated Assets</b>		<b>1 506</b>	<b>2 762</b>							
<b>Intangible Assets</b>		<b>35</b>	<b>33</b>		<b>100</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>300</b>
Computer Equipment		340	388	183	560	615	615	180	450	260
Furniture and Office Equipment		878	878	48	195	159	159	260	250	300
Machinery and Equipment		3 171	3 024	70	210	466	466	900	830	290
Transport Assets		7 306	5 675	850	2 350	1 804	1 804	400	–	–
Land		46 198	46 198	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>351 354</b>	<b>368 870</b>	<b>35 282</b>	<b>39 694</b>	<b>39 943</b>	<b>39 943</b>	<b>44 477</b>	<b>40 619</b>	<b>37 231</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>52 756</b>	<b>70 223</b>	<b>4 209</b>	<b>3 336</b>	<b>25 535</b>	<b>25 535</b>	<b>23 012</b>	<b>23 176</b>	<b>23 746</b>
<b>Depreciation</b>	<b>7</b>	<b>52 756</b>	<b>70 223</b>	<b>–</b>	<b>–</b>	<b>17 234</b>	<b>17 234</b>	<b>17 507</b>	<b>17 507</b>	<b>17 507</b>
<b>Repairs and Maintenance by Asset Class</b>	<b>3</b>	<b>–</b>	<b>–</b>	<b>4 209</b>	<b>3 336</b>	<b>8 301</b>	<b>8 301</b>	<b>5 505</b>	<b>5 668</b>	<b>6 238</b>
Roads Infrastructure		–	–	959	750	5 150	5 150	3 500	3 710	3 970
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	740	400	500	500	300	318	337
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<b>Infrastructure</b>		<b>–</b>	<b>–</b>	<b>1 699</b>	<b>1 150</b>	<b>5 650</b>	<b>5 650</b>	<b>3 800</b>	<b>4 028</b>	<b>4 307</b>
Community Facilities		–	–	–	400	200	200	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
<b>Community Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>400</b>	<b>200</b>	<b>200</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Heritage Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Operational Buildings		–	–	1 130	800	1 150	1 150	900	954	1 021
Housing		–	–	–	–	–	–	–	–	–
<b>Other Assets</b>		<b>–</b>	<b>–</b>	<b>1 130</b>	<b>800</b>	<b>1 150</b>	<b>1 150</b>	<b>900</b>	<b>954</b>	<b>1 021</b>
<b>Biological or Cultivated Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
<b>Intangible Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Computer Equipment		–	–	5	30	30	30	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	310	256	271	271	405	262	458
Transport Assets		–	–	1 065	700	1 000	1 000	400	424	453
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>52 756</b>	<b>70 223</b>	<b>4 209</b>	<b>3 336</b>	<b>25 535</b>	<b>25 535</b>	<b>23 012</b>	<b>23 176</b>	<b>23 746</b>

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

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Total number of households</b>	5	–	–	–	–	–	–	–	–	–
<b>Energy:</b>										
Electricity (at least min.service level)		386	386	386	386	386	386	386	386	386
Electricity - prepaid (min.service level)		13 412	13 412	13 412	13 412	13 412	13 412	13 412	13 412	13 412
<i>Minimum Service Level and Above sub-total</i>		13 798	13 798	13 798	13 798	13 798	13 798	13 798	13 798	13 798
Electricity (< min.service level)		315	315	315	315	315	315	315	315	315
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		78	78	78	78	78	78	78	78	78
<i>Below Minimum Service Level sub-total</i>		393	393	393	393	393	393	393	393	393
<b>Total number of households</b>	5	14 191	14 191	14 191	14 191	14 191	14 191	14 191	14 191	14 191
<b>Refuse:</b>										
Removed at least once a week		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		58	58	58	58	58	58	58	58	58
Using communal refuse dump		1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417
Using own refuse dump		11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147
Other rubbish disposal		145	145	145	145	145	145	145	145	145
No rubbish disposal		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		12 767	12 767	12 767	12 767	12 767	12 767	12 767	12 767	12 767
<b>Total number of households</b>	5	12 767	12 767	12 767	12 767	12 767	12 767	12 767	12 767	12 767

## **Part 2 – Supporting Documentation**

### **2.1 Overview of the annual budget process**

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

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of Mayoral Committee for Finance.

The primary aims of the Budget Steering Committees is to ensure:

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

#### **2.1.1 Budget Process Overview**

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

The Mayor tabled in Council the required IDP and budget time schedule in August 2020.

Key dates applicable to the process were:

- August 2020 – Joint strategic planning session of the Mayoral Committee and Executive Management. Aim to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritization criteria for the compilation of the 2021/22 MTREF;
- November 2020 – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- January 2021 – Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- January 2021 – Multi-year budget proposals are submitted to the Mayoral Committee for endorsement;
- 25 January 2021 – Council consider the 2020/21 Mid-year Review and Adjustments Budget;
- February 2021 – Recommendations of the Mayoral Committee are communicated to the Budget steering Committee, and on the respective departments.
- March 2021 – Tabling in Council of the Draft 2021/22 IDP and 2021/22 MTREF for public consultation;
- April 2021 – Public consultation;
- May 2021 – closing date for written comments;

- May 2021 – finalization of the IDP and MTREF, taking into consideration comments received from the public, comments from Provincial Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- May 2021 – tabling of the 2021/22 MTREF before Council for consideration and approval.

### **2.1.2 Community Consultation**

The draft budget 2021/22 MTREF as tabled before Council in March 2021 for community consultation will be published on the municipality's website, and hard copies will be made available at customer care offices, municipal notice boards and the municipal library.

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

## **2.2 Overview of alignment of annual budget with IDP**

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

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

Integrated development planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area.

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

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

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

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

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

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

### **Banking and Investment Policy**

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

### **Rates Policy**

The purpose of this policy is to:

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

### **Supply Chain Management Policy**

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

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

## **2.5 Overview of budget funding**

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

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

**Table 15: Draft Expenditure on allocations and grant programmes**

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>										
<b>EXPENDITURE:</b>	1									
<b><u>Operating expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		78 599	75 637	84 288	88 665	102 071	102 071	91 351	93 125	90 398
Local Government Equitable Share		67 317	70 979	79 412	83 914	97 320	97 320	86 810	90 275	87 548
Finance Management		2 850	2 850	2 850	2 800	2 800	2 800	2 650	2 850	2 850
EPWP Incentive		2 222	1 808	2 026	1 951	1 951	1 951	1 891		
<b>Dermarcation Grant</b>		6 210								
<b>Provincial Government:</b>		771	1 035	1 091	1 250	1 231	1 231	1 177	1 235	1 235
Provincialisation of Libraries				880	905	905	905	935	981	981
Community Library Services Grant				211	226	226	226	242	254	254
Title Deeds Restoration Grant					119	100	100			
<b>Library Grant</b>		771	1 035							
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	745	745	-	-	-	-	-
<i>Municipal Disaster Relief Grant</i>				745	745	-	-			
<b>Total operating expenditure of Transfers and Grants:</b>		79 370	76 672	86 124	90 660	103 302	103 302	92 528	94 360	91 633
<b><u>Capital expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		32 278	36 749	33 033	32 939	28 878	28 878	39 637	34 039	35 761
Municipal Infrastructure Grant (MIG)		24 278	21 749	18 033	17 939	17 719	17 719	18 832	20 039	20 761
<b>Integrated Electrification Programme Grant</b>		8 000	15 000	15 000	15 000	11 159	11 159	20 805	14 000	15 000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>Other capital transfers/grants [insert description]</b>										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>Municipal Disaster Rel</i>										
<b>Total capital expenditure of Transfers and Grants</b>		32 278	36 749	33 033	32 939	28 878	28 878	39 637	34 039	35 761
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		111 648	113 421	119 157	123 599	132 180	132 180	132 165	128 399	127 394

**Table 16: Draft budget to councilor allowances and employee benefits**

KZN285 Mthonjaneni - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		A	B	C	D	E	F	G	H	I
<b><u>Councillors (Political Office Bearers plus Other)</u></b>	1									
Basic Salaries and Wages				5 139	5 399	5 399	5 399	5 556	5 890	6 302
Pension and UIF Contributions				771	766	766	766	795	843	902
Medical Aid Contributions				100	86	86	86	105	111	119
Motor Vehicle Allowance				1 992	1 894	1 894	1 894	2 067	2 191	2 344
Cellphone Allowance				1 020	1 020	1 020	1 020	1 020	1 081	1 157
Housing Allowances				-	-	-	-	-	-	-
Other benefits and allowances				294	90	90	90	90	95	101
<b>Sub Total - Councillors</b>		-	-	9 317	9 256	9 256	9 256	9 633	10 211	10 925
<b>% increase</b>	4		-	-	(0.7%)	0.0%	-	4.1%	6.0%	7.0%
<b><u>Senior Managers of the Municipality</u></b>	2									
Basic Salaries and Wages				2 919	3 202	3 202	3 202	3 292	3 490	3 734
Pension and UIF Contributions				7	7	7	7	7	8	8
Medical Aid Contributions				-	-	-	-	-	-	-
Overtime				-	-	-	-	-	-	-
Performance Bonus				-	-	-	-	-	-	-
Motor Vehicle Allowance	3			568	568	568	568	630	668	715
Cellphone Allowance	3			54	29	29	29	54	57	61
Housing Allowances	3			72	72	72	72	72	76	82
Other benefits and allowances	3			144	135	230	230	179	190	204
Payments in lieu of leave				-	-	-	-	-	-	-
Long service awards				-	-	-	-	-	-	-
Post-retirement benefit obligations	6			-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	-	3 764	4 012	4 107	4 107	4 235	4 489	4 803
<b>% increase</b>	4		-	-	6.6%	2.4%	-	3.1%	6.0%	7.0%
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages				32 975	38 634	35 432	35 432	37 500	39 750	42 533
Pension and UIF Contributions				4 395	4 642	4 642	4 642	4 781	5 068	5 423
Medical Aid Contributions				2 099	2 618	2 618	2 618	2 607	2 764	2 957
Overtime				2 027	1 705	1 705	1 705	1 786	1 893	2 026
Performance Bonus				2 315	2 689	2 632	2 632	2 779	2 946	3 152
Motor Vehicle Allowance	3			3 590	4 583	4 015	4 015	4 138	4 386	4 693
Cellphone Allowance	3			301	371	343	343	350	371	397
Housing Allowances	3			28	111	39	39	40	43	46
Other benefits and allowances	3			4 609	1 862	1 717	1 717	1 717	1 820	1 933
Payments in lieu of leave				-	-	-	-	-	-	-
Long service awards				-	-	-	-	-	-	-
Post-retirement benefit obligations	6			-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		-	-	52 339	57 216	53 144	53 144	55 699	59 041	63 159
<b>% increase</b>	4		-	-	9.3%	(7.1%)	-	4.8%	6.0%	7.0%
<b>Total Parent Municipality</b>		-	-	65 419	70 484	66 507	66 507	69 567	73 742	78 887
			-	-	7.7%	(5.6%)	-	4.6%	6.0%	7.0%

SUMMARY		<u>Adjusted Budget 2020/21</u>	<u>Draft Budget 2021/22</u>	<u>Budget year 2022/23</u>	<u>Budget year 2023/24</u>	% Percentage
<b>Revenue by Source</b>						
Property Rates		(31 382 341.85)	(31 382 341.85)	(33 265 282.36)	(35 593 852.12)	15%
Service charges-electricity revenue		(32 642 496.35)	(27 572 750.35)	(29 227 115.37)	(31 273 013.45)	13%
Service charges-refuse revenue		(2 059 837.42)	(2 067 131.36)	(2 191 159.25)	(2 344 540.39)	1%
Rentals of facilities and equipment		(437 000.00)	(450 000.00)	(477 000.00)	(510 390.00)	0%
Interest earned-External investments		(1 100 000.00)	(1 200 000.00)	(1 272 000.00)	(1 361 040.00)	1%
Interest earned-Outstanding Debt		(1 500 000.00)	(1 900 000.00)	(2 014 000.00)	(2 154 980.00)	1%
Fines		(1 603 314.00)	(1 003 314.00)	(1 063 512.84)	(1 137 958.74)	0%
Licences and permits		(1 998 977.99)	(2 208 070.01)	(2 340 554.21)	(2 504 393.01)	1%
Grant income-Operating		(103 302 000.00)	(92 528 000.00)	(94 360 000.00)	(91 633 000.00)	45%
Grant income-Capital		(28 878 000.00)	(39 637 000.00)	(34 039 000.00)	(35 761 000.00)	19%
Other Revenue		(5 135 490.02)	(2 991 320.68)	(3 170 799.92)	(3 392 755.92)	1%
Gains on Disposal of PPE		(1 000 000.00)	(1 500 000.00)	(1 590 000.00)	(1 701 300.00)	1%
		<b>(211 039 457.63)</b>	<b>(204 439 928.25)</b>	<b>(205 010 423.95)</b>	<b>(209 368 223.62)</b>	<b>100%</b>
<b>Expenditure by Type</b>						
Employee related costs		57 250 609.04	59 934 332.43	63 530 392.38	67 962 726.09	38%
Remuneration of councillors		9 256 007.86	9 633 142.59	10 211 131.14	10 924 733.68	6%
Debt impairment		10 900 000.00	4 900 000.00	4 900 000.00	4 900 000.00	3%
Depreciation and asset impairment		17 234 028.37	17 507 431.21	17 507 431.21	17 507 431.21	11%
Bulk Purchases		24 313 350.00	25 499 017.50	22 170 240.00	22 240 454.40	16%
Other materials		3 749 542.50	3 546 000.00	3 758 760.00	4 020 707.20	2%
Other expenditure		22 379 921.50	19 047 030.57	20 083 852.40	21 454 212.07	12%
Transfers and subsidies		900 000.00	-	-	-	0%
Contracted Services		24 981 400.44	19 588 091.30	20 351 646.30	21 595 606.65	12%
		<b>170 964 859.70</b>	<b>159 655 045.60</b>	<b>162 513 453.43</b>	<b>170 605 871.31</b>	<b>100%</b>
<b>(Surplus)/ Deficit</b>		<b>(40 074 597.92)</b>	<b>(44 784 882.65)</b>	<b>(42 496 970.51)</b>	<b>(38 762 352.31)</b>	
<b>Capital Expenditure</b>		<b>39 943 371.43</b>	<b>44 477 000.00</b>	<b>40 619 000.00</b>	<b>37 231 000.00</b>	
<b>Net (Surplus)/ Deficit</b>		<b>(131 226.49)</b>	<b>(307 882.65)</b>	<b>(1 877 970.51)</b>	<b>(1 531 352.31)</b>	



CAPITAL EXPENDITURE						
VOTE DESCRIPTION	FUNDING SOURCE	Account/Vote Number	Adjusted Budget 2020/21	Draft Budget 2021-22	BUDGET 2022-23	BUDGET 2023-24
<b>Municipal Manager</b>						
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06173/F0041/X045/R0092/001/EXEC	20 000.00	20 000.00	30 000.00	40 000.00
Furniture and Office Equipment:Acquisitions	INTERNAL FUNDS	C0004-1/IA06253/F0002/X045/R0092/001/EXEC	10 000.00	10 000.00	20 000.00	30 000.00
			30 000.00	30 000.00	50 000.00	70 000.00
<b>Mayoral and Council</b>						
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06193/F0042/X044/R0092/001/EXEC	-	10 000.00	20 000.00	40 000.00
Furniture and Office Equipment:Acquisitions	INTERNAL FUNDS	C0004-1/IA06233/F0002/X044/R0092/001/EXEC	13 750.00	10 000.00	20 000.00	50 000.00
			13 750.00	20 000.00	40 000.00	90 000.00
<b>Executive and council</b>			43 750.00	50 000.00	90 000.00	160 000.00
<b>Administrative and Corporate Support</b>						
Computer Equipment:Acquisitions / Server	INTERNAL FUNDS	C0003-3/IA06173/F0002/X046/R0092/001/CORP	500 000.00	-	-	-
Furniture and Office Equipment (Multi media screen):Acquisitions	INTERNAL FUNDS	C0004-3/IA06233/F0002/X046/R0092/001/CORP	50 000.00	100 000.00	50 000.00	40 000.00
			550 000.00	100 000.00	50 000.00	40 000.00
<b>Budget and Treasury Office</b>						
Machinery and Equipment: Acquisitions	INTERNAL FUNDS	C0006-1/IA06282/F0002/X049/R0092/001/FIN	25 846.45	50 000.00	60 000.00	70 000.00
Computer Equipment:Acquisitions	INTERNAL FUNDS	C0004-5/IA06253/F0002/X049/R0092/001/FIN	55 000.00	30 000.00	300 000.00	100 000.00
Furniture and Office Equipment	INTERNAL FUNDS	C0004-1/IA06173/F0002/X049/R0092/001/FIN	10 000.00	20 000.00	30 000.00	40 000.00
Intangible Assets	INTERNAL FUNDS	C0086-3/IA04957/F0045/X046/R0092/001/CORP	200 000.00	200 000.00	200 000.00	300 000.00
			290 846.45	300 000.00	590 000.00	510 000.00
<b>Finance and administration</b>			840 846.45	400 000.00	640 000.00	550 000.00
<b>Community Services</b>						
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06173/F0002/X006/R0092/001/COMM	10 000.00	20 000.00	30 000.00	30 000.00
Furniture and Office Equipment	INTERNAL FUNDS	C0004-1/IA06233/F0002/X006/R0092/001/COMM	10 000.00	10 000.00	20 000.00	30 000.00
Car Wash structure	INTERNAL FUNDS	C0237-1/IA00032/F0048/X006/R0093/001/COMM	200 000.00	-	-	-
			-	-	-	-
			220 000.00	30 000.00	50 000.00	60 000.00
<b>Libraries</b>						
Furniture and Office Equipment: Acquisition	INTERNAL FUNDS	C0004-4/IA06253/F09788/X007/R0092/001/CORP	10 000.00	50 000.00	20 000.00	30 000.00
Computer Equipment:Acquisitions	INTERNAL FUNDS	C0003-3/IA06173/F0002/X007/R0407/001/CORP	-	50 000.00	-	-
			10 000.00	100 000.00	20 000.00	30 000.00
<b>Community and social services</b>			230 000.00	130 000.00	70 000.00	90 000.00
<b>Electricity Services</b>						
<b>Infrastructure Assets</b>						
Electrical Infrastructure: HV and LV Networks:Cost:Acquisitions	INTERNAL FUNDS	C0154-1/IA07100/F0002/X032/R0093/001/TECH	1 100 000.00	400 000.00	300 000.00	200 000.00
Electrical Infrastructure:Acquisitions (Street Lights)	INTERNAL FUNDS	C0015-1/IA07020/F0002/X032/R0093/001/TECH	-	100 000.00	100 000.00	100 000.00
Electrical Infrastructure:Future Use:Power Plants:Cost:Acquisitions - Ngekwane Area-Ward 1	INEP	C0022-1/IA01952/F0786/X032/R0093/001/TECH	-	10 000 000.00	6 000 000.00	-
Thubalethu Extension- Ward 2	INEP	C0023-4/IA01952/F0786/X032/R3611/001/TECH	1 500 000.00	875 000.00	-	-
Ofankomo Area- Ward 3	INEP	C0023-4/IA01952/F0786/X032/R3617/001/TECH	5 159 000.00	-	8 000 000.00	10 000 000.00
Kataza Area- Ward 4	INEP	C0023-4/IA01952/F0786/X032/R3618/001/TECH	500 000.00	-	-	-
Umlhathuze Area- Ward 5	INEP	C0023-4/IA01952/F0786/X032/R3619/001/TECH	500 000.00	2 500 000.00	-	-
Dubeni Area-Ward 6	INEP	C0023-4/IA01952/F0786/X032/R3620/001/TECH	500 000.00	625 000.00	-	-
Inkisa Area-Ward 8	INEP	C0023-4/IA01952/F0786/X032/R3622/001/TECH	500 000.00	2 125 000.00	-	-
Ntombokazi Area- Ward 12	INEP	C0023-4/IA01952/F0786/X032/R3614/001/TECH	1 000 000.00	105 000.00	-	-
Sangoyane Area- Ward 13	INEP	C0023-4/IA01952/F0786/X032/R3615/001/TECH	500 000.00	1 800 000.00	-	-
Njomelwane	INEP	NEW	-	1 250 000.00	-	-
INEP Projects						5 000 000.00
Machinery and Equipment:Acquisitions (Metering)	INTERNAL FUNDS	C0006-1/IA07180/F0786/X032/R0092/001/TECH	100 000.00	100 000.00	100 000.00	100 000.00
Transformer housings	INTERNAL FUNDS	C0021-1/IA07140/F0047/X032/R0093/001/TECH	100 000.00	300 000.00	250 000.00	-
Airconditioning capital ( offices and Library)	INTERNAL FUNDS	C0004-1/IA06233/F0002/X032/R0092/001/TECH	50 000.00	100 000.00	100 000.00	100 000.00
Lightning earthing of municipal buildings	INTERNAL FUNDS	New	-	200 000.00	600 000.00	-
			12 509 000.00	22 005 000.00	15 450 000.00	15 500 000.00

<b>Roads</b>						
<b>Infrastructure Assets</b>						
Urban Roads Upgrade & Rehabilitation: Phase 5 - Town	INTERNAL FUNDS	C0177-3/IA01952/F0791/X116/R3617/001/TECH	456 959.11			-
Nungwini Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3611/001/TECH	1 380 411.26			-
Mfule Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3618/001/TECH	-			-
Manzawayo 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	-			-
Noziphiwa Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3612/001/TECH	1 065 186.06			-
Mbiza Gravel Road-Ward 11	MIG	C0040-2/IA01952/F0791/X116/R3613/001/TECH	5 512 387.00			
Mabhungu Gravel Road- Ward 8	MIG	C0040-2/IA01952/F0791/X116/R3622/001/TECH	4 326 613.00			
Ndundulu Gravel Road-Ward 8	MIG	New		2 573 695.14		
Makhubalo Gravel Road-Ward 9	MIG	New		3 472 028.14		
Ntlingwane Gravel Road-Ward 12	MIG	New		3 030 551.86		
MIG Projects			-		20 039 000.00	20 761 000.00
			<b>12 741 556.43</b>	<b>9 076 275.14</b>	<b>20 039 000.00</b>	<b>20 761 000.00</b>
<b>Community Assets</b>						
Gobihlahla Creche	INTERNAL FUNDS	C0227-1/IA01952/F0791/X116/R3613/001/TECH	263 915.06		-	-
Mpevu Community Hall	INTERNAL FUNDS	C0230-1/IA01952/F0791/X116/R3623/001/TECH	-		-	-
Ntombokazi Community Hall		C0230-1/IA01952/F0791/X116/R3614/001/TECH	-		-	-
Mehlamasha Community Hall	INTERNAL FUNDS	C0230-1/IA01952/F0791/X116/R0093/001/TECH	105 231.68			-
Sangoyane Sportsfield-Ward 13	MIG	C0245-1/IA01952/F0791/X116/R3615/001/TECH	5 380 000.00	3 035 106.86		-
Kataza Creche	MIG	C0227-1/IA01952/F0791/X116/R3618/001/TECH	2 500 000.00			
Mahehe Creche-Ward 1	MIG	New		2 874 537.30		
Njomelwane Community Hall- Ward 3	MIG	New		3 846 080.70		
New Cemetery	INTERNAL FUNDS	New		800 000.00	2 200 000.00	
			<b>8 249 146.74</b>	<b>10 555 724.86</b>	<b>2 200 000.00</b>	<b>-</b>
<b>Other Assets</b>						
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06173/F0002/X116/R0092/001/TECH	30 000.00	20 000.00	30 000.00	40 000.00
Furniture and Office Equipment:Acquisitions ( Add Chairs and Tables	INTERNAL FUNDS	C0004-4/IA06233/F0002/X116/R0092/001/TECH	30 000.00	20 000.00	30 000.00	30 000.00
Transport Assets	INTERNAL FUNDS	C0007-2/IA01327/F0002/X116/R0092/001/TECH	850 141.37	400 000.00		
Upgrading of Landfill Site Access Road	INTERNAL FUNDS	C0120-1/IA00132/F0791/X116/R0093/001/TECH	500 000.00	200 000.00	600 000.00	
Buildings - Municipal Carports, Municipal Gates, Staff Lockers, Tec	INTERNAL FUNDS	C0261-2/IA00092/F0002/X116/R0092/001/TECH	2 400 000.00	500 000.00	400 000.00	10 000.00
Machinery and Equipment	INTERNAL FUNDS	C0006-2/IA06282/F0002/X116/R0092/001/TECH	240 000.00	600 000.00	500 000.00	10 000.00
Drain Mainhole Concrete Covers	INTERNAL FUNDS	C0038-1/IA00132/F0002/X116/R0093/001/TECH	100 000.00	100 000.00	200 000.00	10 000.00
Rehabilitation of land fill site	INTERNAL FUNDS	C0049-1/IA00172/F0002/X132/R0093/001/TECH	-	200 000.00	200 000.00	-
			<b>4 150 141.37</b>	<b>2 040 000.00</b>	<b>1 960 000.00</b>	<b>100 000.00</b>
			<b>25 140 844.54</b>	<b>21 672 000.00</b>	<b>24 199 000.00</b>	<b>20 861 000.00</b>
<b>Fire Fighting</b>						
Furniture and Office Equipment: Acquisitions	INTERNAL FUNDS	C0004-1/IA06233/F0002/X109/R0092/001/COMM	30 000.00	20 000.00	30 000.00	40 000.00
Machinery and Equipment:Acquisitions	INTERNAL FUNDS	C0006-1/IA06313/F0002/X109/R0092/001/FIRE	50 000.00	50 000.00	70 000.00	10 000.00
Transport Assets - 2x Vans	INTERNAL FUNDS	C0007-1/IA01327/F0002/X109/R0093/001/COMM	953 930.44			
			<b>1 033 930.44</b>	<b>70 000.00</b>	<b>100 000.00</b>	<b>50 000.00</b>
<b>Licensing and Protection Services</b>						
Computer Equipment:Acquisitions	INTERNAL FUNDS	C0003-3/IA06173/F0002/X153/R0092/001/COMM	30 000.00	30 000.00	40 000.00	10 000.00
Furniture and Office Equipment: Acquisitions	INTERNAL FUNDS	C0004-1/IA06233/F0002/X153/R0092/001/COMM	15 000.00	20 000.00	30 000.00	10 000.00
			<b>45 000.00</b>	<b>50 000.00</b>	<b>70 000.00</b>	<b>20 000.00</b>
<b>Public safety</b>			<b>1 078 930.44</b>	<b>120 000.00</b>	<b>170 000.00</b>	<b>70 000.00</b>
<b>Solid Waste Removal</b>						
Solid Waste Infrastructure:Acquisitions ( Refuse Bins/Skips)	INTERNAL FUNDS	C0050-1/IA00172/F0002/X132/R0093/001/TECH	100 000.00	100 000.00		
			<b>100 000.00</b>	<b>100 000.00</b>	<b>-</b>	<b>-</b>
			<b>39 943 371.43</b>	<b>44 477 000.00</b>	<b>40 619 000.00</b>	<b>37 231 000.00</b>

COUNCIL					
Vote #	mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/E00069/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Speaker	3 600.00	3 600.00	3 816.00	4 083.12
O0001/E00071/F0041/X044/R0092/001/EXEC	Travelling Allowance/Speaker	92 355.24	96 049.56	101 812.53	108 939.41
O0001/E00816/F0041/X044/R0092/001/EXEC	Basic Salary/Speaker	255 382.37	262 841.59	278 612.09	298 114.94
O0001/E00817/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Speaker	40 800.00	40 800.00	43 248.00	46 275.36
O0001/E00074/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Speaker	36 138.96	37 584.59	39 839.66	42 628.44
O0001/E07224/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Executive Mayor	3 600.00	3 600.00	3 816.00	4 083.12
O0001/E07226/F0041/X044/R0092/001/EXEC	Travelling Allowance/Executive Mayor	155 202.94	215 214.75	228 127.64	244 096.57
O0001/E07218/F0041/X044/R0092/001/EXEC	Basic Salary/Executive Mayor	543 829.61	559 575.25	593 149.76	634 670.24
O0001/E07219/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Executive Mayor	40 800.00	40 800.00	43 248.00	46 275.36
O0001/E07229/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Executive Mayor	80 975.40	80 196.00	85 007.76	90 108.23
	Medial Aid Benefits/Executive Mayor		30 807.96	32 656.44	34 615.82
O0001/E07200/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Deputy Executive Mayor	3 600.00	3 600.00	3 816.00	4 083.12
O0001/E07202/F0041/X044/R0092/001/EXEC	Travelling Allowance/Deputy Executive Mayor	124 162.50	172 172.00	182 502.32	195 277.48
O0001/E07194/F0041/X044/R0092/001/EXEC	Basic Salary/Deputy Executive Mayor	440 136.04	452 901.51	480 075.60	513 680.89
O0001/E07195/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Deputy Executive Mayor	40 800.00	40 800.00	43 248.00	46 275.36
O0001/E07205/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Deputy Executive Mayor	60 229.80	64 874.64	68 767.12	73 580.82
O0001/E07204/F0041/X044/R0092/001/EXEC	Medial Aid Benefits/Deputy Executive Mayor	34 888.08	19 143.96	20 292.60	21 713.08
O0001/E07388/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Section 79 Committee	3 600.00	3 600.00	3 816.00	4 083.12
O0001/E07390/F0041/X044/R0092/001/EXEC	Travelling Allowance/Section 79 Committee	84 042.72	87 404.52	92 648.79	99 134.21
O0001/E07393/F0041/X044/R0092/001/EXEC	Basic Salary/Section 79 Committee	232 396.44	239 184.34	253 535.40	271 282.87
O0001/E07183/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Section 79 Committee	40 800.00	40 800.00	43 248.00	46 275.36
O0001/E07397/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Section 79 Committee	32 886.24	34 201.80	36 253.91	38 791.68
O0001/E07212/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Executive Committee	10 800.00	10 800.00	11 448.00	12 249.36
O0001/E07214/F0041/X044/R0092/001/EXEC	Travelling Allowance/Executive Committee	259 754.40	270 144.72	286 353.40	306 398.14
O0001/E07206/F0041/X044/R0092/001/EXEC	Basic Salary/Executive Committee	718 276.90	739 257.11	783 612.54	838 465.42
O0001/E07207/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Executive Committee	122 400.00	122 400.00	129 744.00	138 826.08
O0001/E07217/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Executive Committee	101 643.12	105 708.96	112 051.50	119 895.10
O0001/E07236/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Other Councillors	64 800.00	64 800.00	68 688.00	73 496.16
O0001/E07238/F0041/X044/R0092/001/EXEC	Travelling Allowance/Other Councillors	1 178 783.28	1 225 936.08	1 299 492.24	1 390 456.70
O0001/E07230/F0041/X044/R0092/001/EXEC	Basic Salary/Other Councillors	3 209 207.66	3 302 694.93	3 500 856.63	3 745 916.59
O0001/E07231/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Other Councillors	734 400.00	734 400.00	778 464.00	832 956.48
O0001/E07241/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Other Councillors	454 596.16	472 584.24	500 939.30	536 005.05
O0001/E07240/F0041/X044/R0092/001/EXEC	Medial Aid Benefits/Other Councillors	51 120.00	54 664.08	57 943.92	62 000.00
O0001/E00595/F0041/X044/R0092/001/EXEC	Expenditure: Skills Development Levy	84 035.30	87 333.76	92 573.79	99 053.95
O0001/E00534/F0042/X044/R0092/001/EXEC	Inventory : Stores and material	0.00	0.00	0.00	0.00
	<b>Subsistence and Travelling/Mayor and Council</b>				
O0001/E00581/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Parking Fees	15 000.00	15 000.00	15 900.00	17 013.00
O0001/E00602/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Toll Gate Fees	2 000.00	2 000.00	2 120.00	2 268.40
O0001/E00060/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Dome	100 000.00	100 000.00	106 000.00	113 420.00
O0001/E00061/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Dome	2 000.00	2 000.00	2 120.00	2 268.40
O0001/E00062/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Dome	20 000.00	20 000.00	21 200.00	22 684.00
O0001/E00142/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Dome	10 000.00	10 000.00	10 600.00	11 342.00
O0001/E00698/F0041/X044/R0092/001/EXEC	Expenditure:Contracted Services:Outsourced Services:Secu	2 000 000.00	1 840 000.00	1 950 400.00	2 086 928.00
O1544-1/E00703/F0042/X044/R0092/001/EXEC	Expenditure:Contracted Services:Outsourced Services:Trans	100 000.00	50 000.00	53 000.00	56 710.00
O0001/E00550/F0002/X049/R0092/001/FIN	Expenditure:Operational Cost:Assets less than the Capitalisa	16 125.00	20 000.00	21 200.00	22 684.00
O0001/E00583/F0041/X044/R0092/001/EXEC	Expenditure:Operational Cost:Printing, Publications and Boo	50 000.00	50 000.00	53 000.00	56 710.00
	Training Councillors	150 000.00	150 000.00	159 000.00	170 130.00
O1293-2/E00636/F0041/X044/R0093/001/EXEC	Council Support Burial	150 000.00	150 000.00	159 000.00	170 130.00
O0001/E00592/F0041/X044/R0093/001/CORP	Expenditure:Operational Cost:Seating Allowance for Tradition	64 500.00	64 500.00	68 370.00	73 155.90
		<b>12 019 668.16</b>	<b>12 193 976.35</b>	<b>12 925 614.93</b>	<b>13 829 231.34</b>

MUNICIPAL MANAGER					
Vote #	mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/I/E00128/F0041/X045/R0092/001/EXEC	Basic Salary/MM	1 074 082.14	1 062 936.01	1 126 712.17	1 205 582.02
O0001/I/E00130/F0041/X045/R0092/001/EXEC	Bonuses/MM	0.00	0.00	0.00	0.00
O0001/I/E01564/F0041/X045/R0092/001/EXEC	Travel or Motor Vehicle/MM	150 000.00	150 000.00	159 000.00	170 130.00
O0001/I/E01562/F0041/X045/R0092/001/EXEC	Scarcity/MM	46 531.32	47 834.28	50 704.34	54 253.64
O0001/I/E00140/F0041/X045/R0092/001/EXEC	Unemployment Insurance/MM	1 784.64	1 784.64	1 891.72	2 024.14
O0001/I/E00036/F0041/X045/R0093/001/EXEC	Basic Salary and Wages/Municipal Staff	902 082.56	1 680 744.10	1 781 588.74	1 906 299.95
O0001/I/E00038/F0041/X045/R0092/001/EXEC	Bonuses/Municipal Staff	75 173.55	131 838.57	139 748.89	149 531.31
O0001/I/E00122/F0041/X045/R0092/001/COMM	Cellular and Telephone/Municipal Staff	24 000.00	36 000.00	38 160.00	40 831.20
O0001/I/E00126/F0041/X045/R0092/001/EXEC	Travel or Motor Vehicle/Municipal Staff	90 000.00	240 000.00	254 400.00	272 208.00
O0001/I/E01523/F0041/X045/R0092/001/EXEC	Rental/Municipal Staff	18 000.00	18 000.00	19 080.00	20 415.60
O0001/I/E03969/F0041/X045/R0092/001/EXEC	Overtime/Municipal Staff	32 484.52	45 538.94	48 271.27	51 650.26
O0001/I/E00040/F0041/X045/R0092/001/EXEC	Bargaining Council/Municipal Staff	447.36	559.20	592.75	634.24
O0001/I/E00042/F0041/X045/R0092/001/COMM	Group Life Insurance/Municipal Staff	4 585.92	4 585.92	4 861.08	5 201.35
O0001/I/E00043/F0041/X045/R0092/001/EXEC	Medical/Municipal Staff	109 072.80	157 701.60	167 163.70	178 865.15
O0001/I/E00044/F0041/X045/R0092/001/EXEC	Pension/Municipal Staff	136 453.32	232 895.52	246 869.25	264 150.10
O0001/I/E00045/F0041/X045/R0092/001/EXEC	Unemployment Insurance/Municipal Staff	7 138.56	9 910.01	10 504.61	11 239.94
O0001/I/E00595/F0041/X045/R0092/001/CORP	Skills Development Levy	22 161.65	31 336.80	33 217.01	35 542.20
O0001/I/E00751/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal	800 000.00	600 000.00	636 000.00	680 520.00
O0001/I/E00755/F0041/X045/R0093/001/EXEC	Expenditure:Contracted Serv:Advertising, Publicity and Marketing:Municipal Newsletters	12 150.00	12 150.00	12 879.00	13 780.53
O0001/I/E00754/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional It	46 000.00	40 000.00	42 400.00	45 368.00
O0001/I/E00756/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	55 250.00	50 000.00	53 000.00	56 710.00
O0001/I/E00534/F0042/X045/R0092/001/EXEC	Expenditure:Inventory Consumed:Materials and Supplies	53 750.00	50 000.00	53 000.00	56 710.00
	<b>Subsistence and Travelling</b>				
O0001/I/E00060/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	50 000.00	30 000.00	31 800.00	34 026.00
O0001/I/E00061/F0041/X045/R0093/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	1 000.00	1 000.00	1 060.00	1 134.20
O0001/I/E00062/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serve	5 000.00	5 000.00	5 300.00	5 671.00
O0001/I/E01581/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Pub	1 000.00	1 000.00	1 060.00	1 134.20
O0001/I/E00144/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:	15 000.00	15 000.00	15 900.00	17 013.00
O0001/I/E00143/F0045/X045/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:	15 000.00	15 000.00	15 900.00	17 013.00
O0001/I/E00583/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Printing, Publications and Books	32 250.00	30 000.00	31 800.00	34 026.00
O0001/I/E00810/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	32 250.00	30 000.00	31 800.00	34 026.00
	<b>IDP Budget Roadshows</b>				
O0001/I/E00677/F1179/X045/R0093/001/EXEC	Expenditure:Contracted Services:Outsourced Services:Catering Services	0.00	0.00	0.00	0.00
O0001/I/E00703/F1179/X045/R0093/001/EXEC	Expenditure:Contracted Services:Outsourced Services:Transport Services	0.00	0.00	0.00	0.00
O0001/I/E00571/F1179/X045/R0093/001/EXEC	Expenditure:Operational Cost:Hire Charges	0.00	0.00	0.00	0.00
O0001/I/E00677/F0042/X045/R0092/001/EXEC	Expenditure:Contracted Services:Outsourced Services:Catering Services	0.00	0.00	0.00	0.00
O1244-2/I/E00583/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Printing, Publications and Books	26 875.00	25 000.00	26 500.00	28 355.00
	<b>Performance Management</b>				
O0001/I/E00632/F0042/X045/R0092/001/EXEC	Expenditure:Contracted Services:Contractors:Catering Services	16 125.00	0.00	0.00	0.00
O0018-1/I/E00021/F0042/X045/R0092/001/EXEC	Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Organisation	0.00	0.00	0.00	0.00
O0001/I/E00756/F0045/X045/R0092/001/EXEC	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	10 750.00	10 000.00	10 600.00	11 342.00
O0001/I/E00754/F0045/X045/R0093/001/EXEC	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional It	21 500.00	20 000.00	21 200.00	22 684.00
O1291-1/I/E00772/F0042/X045/R0092/001/EXEC	Expenditure:Operational Cost:Communication:Radio and TV Transmissions	30 000.00	50 000.00	53 000.00	56 710.00
O1565-1/I/E00651/F0042/X045/R0092/001/EXEC	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	15 000.00	0.00	0.00	0.00
O0001/I/E00008/F0041/X045/R0092/001/EXEC	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal A	989 689.54	500 000.00	530 000.00	567 100.00
	<b>Strategic Planning</b>	305 732.16	0.00	0.00	0.00
		<b>5 228 320.03</b>	<b>5 335 815.58</b>	<b>5 655 964.52</b>	<b>6 051 882.04</b>

INTERNAL AUDIT					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/E00036/F0041/X081/R0092/001/EXEC	Basic Salary and Wages/Municipal Staff	581 564.63	611 500.12	648 190.12	693 563.43
O0001/E00038/F0041/X081/R0092/001/EXEC	Bonuses/Municipal Staff	48 463.72	50 958.34	54 015.84	57 796.95
O0001/E00121/F0041/X081/R0092/001/EXEC	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 720.00	13 610.40
O0001/E00126/F0041/X081/R0092/001/EXEC	Travel or Motor Vehicle/Municipal Staff	150 000.00	150 000.00	159 000.00	170 130.00
O0001/E01523/F0041/X081/R0092/001/EXEC	Rental/Municipal Staff	9 000.00	9 000.00	9 540.00	10 207.80
O0001/E00040/F0041/X081/R0092/001/EXEC	Bargaining Council/Municipal Staff	111.84	111.84	118.55	126.85
O0001/E00042/F0041/X081/R0092/001/EXEC	Group Life Insurance/Municipal Staff	21 945.84	21 945.84	23 262.59	24 890.97
O0001/E00043/F0041/X081/R0092/001/EXEC	Medical/Municipal Staff	34 632.00	34 632.00	36 709.92	39 279.61
O0001/E00044/F0041/X081/R0092/001/EXEC	Pension/Municipal Staff	98 756.28	98 756.28	104 681.66	112 009.37
O0001/E00045/F0041/X081/R0092/001/EXEC	Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 891.72	2 024.14
O0001/E00595/F0041/X081/R0092/001/EXEC	Skills Development Levy	7 315.65	7 615.00	8 071.90	8 636.93
O0001/E00833/F0041/X081/R0092/001/EXEC	Expenditure:Operational Cost:Audit Committee Fees	139 750.00	139 750.00	148 135.00	158 504.45
O0001/E00830/F2496/X081/R0092/001/EXEC	Expenditure:Contracted Services:Consultants and Professional	1 690 000.00	900 000.00	954 000.00	1 020 780.00
		<b>2 795 324.60</b>	<b>2 038 054.06</b>	<b>2 160 337.30</b>	<b>2 311 560.91</b>
		<b>2 795 324.60</b>	<b>2 038 054.06</b>	<b>2 160 337.30</b>	<b>2 311 560.91</b>

BUDGET AND TREASURY OFFICE				
Vote Description	2020/21 Medium Term & Expenditure Framework			
	Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Revenue:Non-exchange Revenue:Property Rates:Agricultural Property	(3 790 148.00)	(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)	(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)	(13 103.00)	(13 889.18)	(14 861.42)
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Developed	(6 053 643.00)	(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)	(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)	(8 799 936.00)	(9 327 932.16)	(9 980 887.41)
Revenue Forgone (PROPERTY RATES)	4 654 794.15	4 654 794.15	4 934 081.80	5 279 467.53
Revenue:Non-exchange Revenue:Property Rates:Other Categories	(7 552 363.00)	(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	(1 100 000.00)	(1 200 000.00)	(1 272 000.00)	(1 361 040.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations	(97 320 000.00)	(86 810 000.00)	(90 275 000.00)	(87 548 000.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations	(2 800 000.00)	(2 650 000.00)	(2 850 000.00)	(2 850 000.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Clearance Cer	(3 976.80)	(4 215.41)	(4 468.33)	(4 781.12)
Revenue:Exchange Revenue:Operational Revenue:Collection Charges	(315 000.00)	(25 000.00)	(26 500.00)	(28 355.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Serv	(2 651.20)	(2 810.27)	(2 978.89)	(3 187.41)
Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	(26 512.02)	(300 000.00)	(318 000.00)	(340 260.00)
Interest earned - outstanding debtors	(1 500 000.00)	(1 900 000.00)	(2 014 000.00)	(2 154 980.00)
Gains on Disposal Of PPE	(1 000 000.00)	(1 500 000.00)	(1 590 000.00)	(1 701 300.00)
	(135 450 481.87)	(125 774 367.53)	(131 618 229.58)	(131 585 755.65)
Basic Salary/CFO	805 118.04	846 188.04	896 959.32	959 746.47
Bonuses/CFO	0.00	0.00	0.00	0.00
Travel or Motor Vehicle/CFO	87 500.00	150 000.00	159 000.00	170 130.00
Scarcity/CFO	22 286.11	23 244.41	24 639.07	26 363.81
Unemployment Insurance/CFO	1 784.64	1 784.64	1 891.72	2 024.14
Bargaining Council/CFO	111.84	111.84	118.55	126.85
Cellular and Telephone/CFO	0.00	0.00	0.00	0.00
Basic Salary and Wages/Municipal Staff	3 783 873.68	4 089 725.59	4 335 109.13	4 638 566.76
Bonuses/Municipal Staff	298 011.00	331 901.74	351 815.85	376 442.96
Cellular and Telephone/Municipal Staff	36 000.00	54 000.00	57 240.00	61 246.80
Travel or Motor Vehicle/Municipal Staff	300 000.00	300 000.00	318 000.00	340 260.00
Rental/Municipal Staff	117 000.00	121 500.00	128 790.00	137 805.30
Overtime/Municipal Staff	96 681.68	111 668.41	118 368.52	126 654.31
Bargaining Council/Municipal Staff	1 677.60	1 677.60	1 778.26	1 902.73
Group Life Insurance/Municipal Staff	18 484.56	11 288.28	11 965.58	12 803.17
Medical/Municipal Staff	280 407.60	280 407.60	297 232.06	318 038.30
Pension/Municipal Staff	468 067.76	497 459.78	527 307.37	564 218.88
Unemployment Insurance/Municipal Staff	25 251.80	26 469.64	28 057.82	30 021.87
Skills Development Levy	40 838.74	43 897.26	46 531.09	49 788.27
Basic Salary and Wages/Municipal Staff	529 999.79	524 499.79	555 969.78	594 887.66
Bonuses/Municipal Staff	0.00	0.00	0.00	0.00
Overtime/Municipal Staff	21 199.99	26 224.99	27 798.49	29 744.38
Bargaining Council/Municipal Staff	447.36	559.20	592.75	634.24
Unemployment Insurance/Municipal Staff	4 240.00	5 245.00	5 559.70	5 948.88
Liabilities:Current Liabilities:Provision and Impairment:Impairment:Other Receivables from	10 900 000.00	4 900 000.00	4 900 000.00	4 900 000.00
<b>Depreciation</b>				
Expenditure:Depreciation and Amortisation:Depreciation:Community Assets	4 431 228.37	4 274 351.21	4 274 351.21	4 274 351.21
Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	306 000.00	336 600.00	336 600.00	336 600.00
Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure	5 292 200.00	5 071 420.00	5 071 420.00	5 071 420.00
Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	397 200.00	436 920.00	436 920.00	436 920.00
Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	538 400.00	592 240.00	592 240.00	592 240.00
Expenditure:Depreciation and Amortisation:Depreciation:Other Assets	1 112 000.00	1 223 200.00	1 223 200.00	1 223 200.00
Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure	4 699 500.00	5 069 450.00	5 069 450.00	5 069 450.00
Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	457 500.00	503 250.00	503 250.00	503 250.00
Expenditure:Contracted Services:Consultants and Professional Services:Assets Physical	516 234.78	0.00	0.00	0.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Ad	3 382 250.00	2 000 000.00	2 120 000.00	2 268 400.00
Vending System	400 000.00	300 000.00	318 000.00	340 260.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Ad	439 817.50	300 000.00	318 000.00	340 260.00
<b>Grant Expense/FMG/Training MFMP</b>				
Expenditure:Contracted Services:Consultants and Professional Services:Business and Ad	300 000.00	300 000.00	318 000.00	340 260.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	10 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serv	0.00	10 000.00	10 600.00	11 342.00
Expenditure:Operational Cost:Printing, Publications and Books	200 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:External Audit Fees	2 000 000.00	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	103 000.00	109 180.00	116 822.60
Expenditure:Operational Cost:Insurance Underwriting:Premiums	1 100 000.00	1 200 000.00	1 272 000.00	1 361 040.00
Expenditure:Contracted Services:Contractors:Safeguard and Security	80 000.00	80 000.00	84 800.00	90 736.00
Expenditure:Operational Cost:Advertising	30 000.00	30 000.00	31 800.00	34 026.00
<b>Substance and Travelling/Budget &amp; Treasury</b>				
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	40 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	3 000.00	3 000.00	3 180.00	3 402.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serv	6 000.00	6 000.00	6 360.00	6 805.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	1 000.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:P	8 000.00	8 000.00	8 480.00	9 073.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operato	8 000.00	8 000.00	8 480.00	9 073.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operato	8 000.00	8 000.00	8 480.00	9 073.60
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	10 000.00	10 000.00	10 600.00	11 342.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0.00	0.00	0.00	0.00
	43 818 312.83	36 522 285.02	37 369 176.25	38 416 498.40
	(91 632 169.04)	(89 252 082.51)	(94 249 053.33)	(93 169 257.25)



ASSET MANAGEMENT					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/E00036/F0041/X047/R0092/001/FIN	Basic Salary and Wages/Municipal Staff	244 976.28	266 521.20	282 512.47	302 288.35
O0001/E00038/F0041/X047/R0092/001/FIN	Bonuses/Municipal Staff	20 414.69	22 210.10	23 542.71	25 190.70
O0001/E00125/F0041/X047/R0092/001/FIN	Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00
O0001/E01523/F0041/X047/R0092/001/FIN	Rental/Municipal Staff	9 000.00	9 000.00	9 540.00	10 207.80
O0001/E00126/F0041/X047/R0092/001/FIN	Travel or Motor Vehicle/Municipal Staff	82 500.00	90 000.00	95 400.00	102 078.00
O0001/E03969/F0041/X047/R0092/001/FIN	Overtime/Municipal Staff	0.00	0.00	0.00	0.00
O0001/E00040/F0041/X047/R0092/001/FIN	Bargaining Council/Municipal Staff	102.52	102.52	108.67	116.28
O0001/E00042/F0041/X047/R0092/001/FIN	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/E00043/F0041/X047/R0092/001/FIN	Medical/Municipal Staff	22 298.40	22 298.40	23 636.30	25 290.85
O0001/E00044/F0041/X047/R0092/001/FIN	Pension/Municipal Staff	44 095.68	44 095.68	46 741.42	50 013.32
O0001/E00045/F0041/X047/R0092/001/FIN	Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 891.72	2 024.14
O0001/E00595/F0041/X047/R0092/001/FIN	Skills Development Levy/Asset Management	3 274.76	3 565.21	3 779.12	4 043.66
		428 446.97	459 577.75	487 152.42	521 253.09
		428 446.97	459 577.75	487 152.42	521 253.09

SUPPLY CHAIN MANAGEMENT					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/E00036/F0041/X058/R0092/001/FIN	Basic Salary and Wages/Municipal Staff	1 019 630.24	1 077 307.73	1 141 946.19	1 221 882.42
O0001/E00038/F0041/X058/R0092/001/FIN	Bonuses/Municipal Staff	84 969.19	89 775.64	95 162.18	101 823.54
O0001/E00121/F0041/X058/R0092/001/FIN	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 720.00	13 610.40
O0001/E00119/F0041/X058/R0092/001/FIN	Travel or Motor Vehicle/Municipal Staff	150 000.00	150 000.00	159 000.00	170 130.00
O0001/E01523/F0041/X058/R0092/001/FIN	Rental/Municipal Staff	27 000.00	27 000.00	28 620.00	30 623.40
O0001/E03969/F0041/X058/R0092/001/FIN	Overtime/Municipal Staff	13 216.96	13 564.32	14 378.18	15 384.65
O0001/E00040/F0041/X058/R0092/001/FIN	Bargaining Council/Municipal Staff	447.36	447.36	474.20	507.40
O0001/E00042/F0041/X058/R0092/001/FIN	Group Life Insurance/Municipal Staff	17 727.48	17 727.48	18 791.13	20 106.51
O0001/E00043/F0041/X058/R0092/001/FIN	Medical/Municipal Staff	96 883.20	96 883.20	102 696.19	109 884.93
O0001/E00044/F0041/X058/R0092/001/FIN	Pension/Municipal Staff	173 144.76	173 144.76	183 533.45	196 380.79
O0001/E00595/F0041/X058/R0092/001/FIN	Skills Development Levy/Supply Chain Management	11 696.30	12 273.08	13 009.46	13 920.12
O0001/E00045/F0041/X058/R0092/001/FIN	Unemployment Insurance/Municipal Staff	6 212.67	6 282.14	6 659.07	7 125.21
		1 612 928.17	1 676 405.71	1 776 990.05	1 901 379.36
		1 612 928.17	1 676 405.71	1 776 990.05	1 901 379.36

INFORMATION TECHNOLOGY					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/I/E00036/F0041/X052/R0092/001/FIN	Basic Salary and Wages/Municipal Staff	700 414.21	636 831.58	675 041.47	722 294.38
O0001/I/E00038/F0041/X052/R0092/001/FIN	Bonuses/Municipal Staff	75 562.25	81 357.05	86 238.47	92 275.17
O0001/I/E00121/F0041/X052/R0092/001/FIN	Cellular and Telephone/Municipal Staff	6 000.00	12 000.00	12 720.00	13 610.40
O0001/I/E00126/F0041/X052/R0092/001/FIN	Travel or Motor Vehicle/Municipal Staff	165 000.00	240 000.00	254 400.00	272 208.00
O0001/I/E01523/F0041/X052/R0092/001/FIN	Rental/Municipal Staff	13 500.00	18 000.00	19 080.00	20 415.60
O0001/I/E03969/F0041/X052/R0092/001/FIN	Overtime/Municipal Staff	0.00	0.00	0.00	0.00
O0001/I/E00040/F0041/X052/R0092/001/FIN	Bargaining Council/Municipal Staff	223.68	223.68	237.10	253.70
O0001/I/E00042/F0041/X052/R0092/001/FIN	Group Life Insurance/Municipal Staff	8 322.78	8 322.78	8 822.15	9 439.70
O0001/I/E00043/F0041/X052/R0092/001/FIN	Medical/Municipal Staff	66 902.40	66 902.40	70 916.54	75 880.70
O0001/I/E00044/F0041/X052/R0092/001/FIN	Pension/Municipal Staff	57 680.46	57 680.46	61 141.29	65 421.18
O0001/I/E00045/F0041/X052/R0092/001/FIN	Unemployment Insurance/Municipal Staff	3 569.28	3 569.28	3 783.44	4 048.28
O0001/I/E00595/F0041/X052/R0092/001/CORP	Skills Development Levy/Information Technology	8 654.14	8 768.32	9 294.41	9 945.02
O0001/I/E00787/F0041/X046/R0092/001/CORP	Expenditure:Operational Cost:External Computer Service:Internet Charge	888 767.39	600 000.00	636 000.00	680 520.00
O0001/I/E00792/F0041/X046/R0092/001/CORP	Expenditure:Operational Cost:External Computer Service:Software Licences	450 000.00	350 000.00	371 000.00	396 970.00
O0029-1/I/E00579/F0041/X046/R0092/001/CO	Expenditure: Website	150 000.00	150 000.00	159 000.00	170 130.00
		2 594 596.59	2 233 655.55	2 367 674.88	2 533 412.12
		2 594 596.59	2 233 655.55	2 367 674.88	2 533 412.12





HUMAN RESOURCES					
Vote #	Vote Description	2020/21 Medium Term Revenue & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/IE00036/F0041/X051/R0092/001/FIN	Basic Salary and Wages/Municipal Staff	906 746.98	976 284.62	1 034 861.70	1 107 302.02
O0001/IE00038/F0041/X051/R0092/001/FIN	Bonuses/Municipal Staff	75 562.25	81 357.05	86 238.47	92 275.17
O0001/IE01523/F0041/X051/R0092/001/FIN	Rental/Municipal Staff	18 000.00	27 000.00	28 620.00	30 623.40
O0001/IE03969/F0041/X051/R0092/001/TECH	Overtime/Municipal Staff	6 526.74	7 027.38	7 449.03	7 970.46
0.00	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00040/F0041/X051/R0092/001/FIN	Bargaining Council/Municipal Staff	335.52	335.52	355.65	380.55
O0001/IE00042/F0041/X051/R0092/001/FIN	Group Life Insurance/Municipal Staff	24 417.84	24 417.84	25 882.91	27 694.71
O0001/IE00043/F0041/X051/R0092/001/FIN	Medical/Municipal Staff	93 436.20	93 436.20	99 042.37	105 975.34
O0001/IE00044/F0041/X051/R0092/001/FIN	Pension/Municipal Staff	107 922.48	107 922.48	114 397.83	122 405.68
O0001/IE00045/F0041/X051/R0092/001/FIN	Unemployment Insurance/Municipal Staff	4 874.63	4 974.76	5 273.24	5 642.37
O0001/IE00595/F0041/X051/R0092/001/FIN	Skills Development Levy/Human Resources	10 567.47	11 262.85	11 938.62	12 774.32
		<b>1 248 390.11</b>	<b>1 334 018.70</b>	<b>1 414 059.82</b>	<b>1 513 044.01</b>
		<b>1 248 390.11</b>	<b>1 334 018.70</b>	<b>1 414 059.82</b>	<b>1 513 044.01</b>

LIBRARY					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
D0001/IR006972/F09788/X007/R0092/001/CORP	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operat	(226 000.00)	(242 000.00)	(254 000.00)	(254 000.00)
D0001/IR006972/F13636/X007/R0092/001/CORP	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operat	(905 000.00)	(935 000.00)	(981 000.00)	(981 000.00)
D0001/IR01014/F0042/X007/R0092/001/CORP	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fin	(3 314.00)	(3 314.00)	(3 512.84)	(3 758.74)
D0001/IR01457/F0045/X007/R0092/001/CORP	Revenue:Exchange Revenue:Sales of Goods and Rendering of Se	(15 750.00)	(16 695.00)	(17 696.70)	(18 935.47)
		<b>(1 150 064.00)</b>	<b>(1 197 009.00)</b>	<b>(1 256 209.54)</b>	<b>(1 257 694.21)</b>
O0001/IE00036/F0041/X007/R0092/001/COMM	Basic Salary and Wages/Municipal Staff	916 733.45	984 188.50	1 043 239.81	1 116 266.60
O0001/IE01526/F0041/X007/R0092/001/COMM	Bonuses/Municipal Staff	76 394.45	82 015.71	86 936.65	93 022.22
O0001/IE00125/F0041/X007/R0092/001/COMM	Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE01523/F0041/X007/R0092/001/COMM	Rental/Municipal Staff	31 200.00	40 200.00	42 612.00	45 594.84
O0001/IE03969/F0041/X007/R0092/001/COMM	Overtime/Municipal Staff	30 868.27	33 093.08	35 078.67	37 534.18
O0001/IE00040/F0041/X007/R0092/001/COMM	Bargaining Council/Municipal Staff	559.20	559.20	592.75	634.24
O0001/IE00042/F0041/X007/R0092/001/COMM	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00043/F0041/X007/R0092/001/COMM	Medical/Municipal Staff	73 576.80	73 576.80	77 991.41	83 450.81
O0001/IE00044/F0041/X007/R0092/001/COMM	Pension/Municipal Staff	152 914.32	152 914.32	162 089.18	173 435.42
O0001/IE00045/F0041/X007/R0092/001/COMM	Unemployment Insurance/Municipal Staff	7 789.37	8 084.49	8 569.56	9 169.43
O0001/IE00595/F0041/X007/R0092/001/COMM	Skills Development Levy/Libraries and Archives	9 167.33	9 841.89	10 432.40	11 162.67
O0001/IE00677/F13636/X007/R3617/001/CORP	Expenditure:Contracted Services:Outsourced Services:Catering S	0.00	50 000.00	53 000.00	56 710.00
O0001/IE00583/F0041/X007/R0093/001/CORP	Expenditure:Operational Cost:Printing, Publications and Books	41 652.73	50 000.00	53 000.00	56 710.00
	<b>Substance and Travelling/Libraries and Archives</b>				
O0001/IE00602/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Toll Gate Fees	1 500.00	1 500.00	1 590.00	1 701.30
O0001/IE00060/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:A	10 000.00	20 000.00	21 200.00	22 684.00
O0001/IE00061/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:D	3 500.00	3 500.00	3 710.00	3 969.70
O0001/IE00062/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:F	4 000.00	4 000.00	4 240.00	4 536.80
O0001/IE00063/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:In	3 500.00	3 500.00	3 710.00	3 969.70
O0001/IE00144/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:T	4 500.00	4 500.00	4 770.00	5 103.90
O0001/IE00579/F0041/X007/R0092/001/CORP	Expenditure:Operational Cost:Municipal Services	20 000.00	35 000.00	37 100.00	39 697.00
O0001/IE00534/F0041/X007/R0092/001/CORP	Consumable Goods	30 000.00	60 000.00	63 600.00	68 052.00
O0001/IE00583/F0041/X007/R0092/001/CORP	School Text Books	10 000.00	60 000.00	63 600.00	68 052.00
		<b>1 427 855.94</b>	<b>1 676 473.99</b>	<b>1 777 062.43</b>	<b>1 901 456.80</b>
		<b>277 791.93</b>	<b>479 464.99</b>	<b>520 852.89</b>	<b>643 762.59</b>

COMMUNITY SERVICES					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/IE06079/F0041/X006/R0092/001/COMM	Basic Salary/DCOM	685 067.40	717 123.63	760 151.05	813 361.62
O0001/IE06109/F0041/X006/R0092/001/COMM	Bonuses/DCOM	0.00	0.00	0.00	0.00
O0001/IE01521/F0041/X006/R0092/001/COMM	Housing Benefits/DCOM	72 000.00	72 000.00	76 320.00	81 662.40
O0001/IE06913/F0041/X006/R0092/001/COMM	Travel or Motor Vehicle/DCOM	150 000.00	150 000.00	159 000.00	170 130.00
O0001/IE00036/F0041/X006/R0092/001/COMM	Scarcity/DCOM	34 731.60	36 225.00	38 398.50	41 086.40
O0001/IE06253/F0041/X006/R0092/001/COMM	Unemployment Insurance/DCOM	1 784.64	1 784.64	1 891.72	2 024.14
O0001/IE00126/F0041/X006/R0092/001/COMM	Bargaining Council/DCOM	8 350.67	8 671.24	9 191.51	9 834.92
O0001/IE00036/F0041/X006/R0092/001/COMM	Basic Salary and Wages/Municipal Staff	1 644 110.63	1 496 826.33	1 586 635.91	1 697 700.43
O0001/IE01523/F0041/X006/R0092/001/COMM	Bonuses/Municipal Staff	123 759.22	111 623.03	118 320.41	126 602.84
O0001/IE00121/F0041/X006/R0092/001/COMM	Cellular and Telephone/Municipal Staff	36 000.00	31 500.00	33 390.00	35 727.30
O0001/IE00126/F0041/X006/R0092/001/COMM	Travel or Motor Vehicle/Municipal Staff	420 000.00	352 500.00	373 650.00	399 805.50
O0001/IE01523/F0041/X006/R0092/001/COMM	Rental/Municipal Staff	36 000.00	29 250.00	31 005.00	33 175.35
O0001/IE00040/F0041/X006/R0092/001/COMM	Overtime/Municipal Staff	12 000.00	12 000.00	12 720.00	13 610.40
O0001/IE00043/F0041/X006/R0092/001/COMM	Bargaining Council/Municipal Staff	559.20	475.32	503.84	539.11
O0001/IE00044/F0041/X006/R0092/001/COMM	Group Life Insurance/Municipal Staff	16 985.52	16 985.52	18 004.65	19 264.98
O0001/IE00045/F0041/X006/R0092/001/COMM	Medical/Municipal Staff	218 748.60	178 317.45	189 016.50	202 247.65
O0001/IE00044/F0041/X006/R0092/001/COMM	Pension/Municipal Staff	173 512.56	161 441.22	171 127.69	183 106.63
O0001/IE00045/F0041/X006/R0092/001/COMM	Unemployment Insurance/Municipal Staff	10 513.20	9 515.20	10 086.11	10 792.14
O0001/IE00059/F0041/X006/R0092/001/COMM	Skills Development Levy/Community Halls and Facilities	20 641.11	18 493.26	19 602.86	20 975.06
	<b>Early Childhood Development</b>			0.00	0.00
O1293-2/IE00632/F0041/X006/R0092/001/COMM	Provision of School Uniform	0.00	50 000.00	53 000.00	56 710.00
	ECDC Projects	30 000.00	0.00	0.00	0.00
	Transport	40 000.00	53 000.00	56 180.00	60 112.60
	Catering	20 000.00	31 800.00	33 708.00	36 067.56
	Sound System	5 000.00	10 600.00	11 236.00	12 022.52
				0.00	
	<b>Zulu Dance</b>				
O1332-1/IE00632/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Catering Services	0.00	60 000.00	63 600.00	68 052.00
O1332-1/IE00671/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Transportation	0.00	60 000.00	63 600.00	68 052.00
O1332-1/IE00572/F0041/X006/R0093/001/COMM	Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	0.00	11 000.00	11 660.00	12 476.20
	Sound System	0.00	15 000.00	15 900.00	17 013.00
				0.00	0.00
				0.00	0.00
	<b>Reed Dance</b>				
O1292-1/IE00632/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Catering Services	0.00	100 000.00	106 000.00	113 420.00
O1292-1/IE00671/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Transportation	0.00	100 000.00	106 000.00	113 420.00
				0.00	0.00
	Consumables	20 000.00	70 000.00	74 200.00	79 394.00
	Sound System	0.00	0.00	0.00	0.00
	Hire Charges	286 150.00	25 000.00	26 500.00	28 355.00
	Drinks & Water and Ice	0.00	0.00	0.00	0.00
	T/Shirts and Rists Bands	0.00	50 000.00	53 000.00	56 710.00
	<b>Heritage Day</b>				
	Expenditure:Contracted Services:Contractors:Catering Services	0.00	31 800.00	33 708.00	36 067.56
	Sound System	0.00	10 600.00	11 236.00	12 022.52
	Decoration	0.00	5 300.00	5 618.00	6 011.26
	<b>Youth Activities</b>				
O1444-2/IE00632/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Catering Services	150 000.00	100 000.00	106 000.00	113 420.00
O1444-2/IE00657/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Plants, Flowers and Other	100 000.00	100 000.00	106 000.00	113 420.00
O1444-2/IE00703/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Outsourced Services:Transport Servi	150 000.00	100 000.00	106 000.00	113 420.00
	<b>Sport Development Programme</b>				
O1332-2/IE00677/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Sports and Recreation	0.00	10 000.00	10 600.00	11 342.00
O1335-1/IE00754/F0041/X006/R0093/001/COMM	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts	0.00	10 000.00	10 600.00	11 342.00
O1335-1/IE00677/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Outsourced Services:Catering Servi	0.00	10 000.00	10 600.00	11 342.00
O1335-1/IE00703/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Outsourced Services:Transport Servi	0.00	50 000.00	53 000.00	56 710.00
O1335-1/IE00571/F0041/X006/R0093/001/COMM	Hire Charges	0.00	50 000.00	53 000.00	56 710.00
	Training Sessions	0.00	30 000.00	31 800.00	34 026.00
	Sports Development Plan	0.00	150 000.00	159 000.00	170 130.00
	<b>Youth Summit</b>				
O1444-3/IE00571/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Plants, Flowers and Other	30 000.00	40 000.00	42 400.00	45 368.00
O1444-3/IE00677/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Catering Services	70 000.00	80 000.00	84 800.00	90 736.00
O1444-3/IE00703/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Outsourced Services:Transport Servi	100 000.00	150 000.00	159 000.00	170 130.00
	Sound System	10 000.00	20 000.00	21 200.00	22 684.00
	<b>Senior Citizens</b>				
O1333-2/IE00703/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Outsourced Services:Transport Servi	0.00	53 000.00	56 180.00	60 112.60
O1333-2/IE00677/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Outsourced Services:Catering Servi	150 000.00	250 000.00	265 000.00	283 550.00
	Senior Citizens Forums	0.00	0.00	0.00	0.00
	Marquee, Decoration, hire charges	0.00	50 000.00	53 000.00	56 710.00
	Sound System	0.00	0.00	0.00	0.00
				0.00	0.00
	<b>Disability</b>				
O1245-1/IE00657/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decor	0.00	70 000.00	0.00	0.00
O1245-1/IE00667/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Stage and Sound Crew	0.00	60 000.00	0.00	0.00
O1245-1/IE00677/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Outsourced Services:Catering Services	0.00	50 000.00	0.00	0.00
O1245-1/IE00703/F0041/X006/R0093/001/COMM	Expenditure:Contracted Services:Outsourced Services:Transport Services	0.00	80 000.00	0.00	0.00

<b>HIV/Aids</b>				
Expenditure:Contracted Services:Contractors:Catering Services	20 000.00	45 000.00	47 700.00	51 039.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew (	20 000.00	75 000.00	79 500.00	85 065.00
Expenditure:Contracted Services:Contractors:Transportation	0.00	45 000.00	47 700.00	51 039.00
Marquee, Decoration, hire charges	0.00	0.00	0.00	0.00
			0.00	0.00
			0.00	0.00
<b>Operation Sukuma Sakhe</b>				
Expenditure:Contracted Services:Contractors:Catering Services	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Othe	0.00	20 000.00	21 200.00	22 684.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	0.00	10 000.00	10 600.00	11 342.00
Expenditure:Contracted Services:Contractors:Transportation	0.00	100 000.00	106 000.00	113 420.00
<b>Feeding of Needy Homes/ Food distribution (Social Relief)</b>	900 000.00	0.00	0.00	0.00
Expenditure:Inventory Consumed:Materials and Supplies	0.00	0.00	0.00	0.00
<b>Tourism</b>				
Expenditure:Operational Cost:Management Fee: Tourism	150 000.00	200 000.00	212 000.00	226 840.00
Website Upgrade	0.00	0.00	0.00	0.00
Signage	0.00	0.00	0.00	0.00
Marketing	0.00	0.00	0.00	0.00
Membership	0.00	0.00	0.00	0.00
Exhibition	0.00	0.00	0.00	0.00
Crafters Workshop	0.00	0.00	0.00	0.00
Tourism Guide Workshop	0.00	0.00	0.00	0.00
Tour Operators Workshop	0.00	0.00	0.00	0.00
<b>NYUSI VOLUME</b>				
Expenditure:Contracted Services:Contractors:Event Promoters	0.00	1 300 000.00	1 378 000.00	1 474 460.00
<b>Mayoral Cup</b>				
Expenditure:Contracted Services:Contractors:Catering Services	0.00	100 000.00	106 000.00	113 420.00
Expenditure:Contracted Services:Contractors:First Aid	0.00	70 000.00	74 200.00	79 394.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and Othe	0.00	20 000.00	21 200.00	22 684.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew (	0.00	150 000.00	159 000.00	170 130.00
Expenditure:Contracted Services:Contractors:Transportation	0.00	150 000.00	159 000.00	170 130.00
Marquee, & hire charges	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	0.00	60 000.00	63 600.00	68 052.00
			0.00	0.00
<b>Gender Issues</b>				
			0.00	0.00
Marquee, Decoration, hire charges	0.00	30 000.00	31 800.00	34 026.00
Catering	0.00	30 000.00	31 800.00	34 026.00
Transport	0.00	25 000.00	26 500.00	28 355.00
Sound System	0.00	0.00	0.00	0.00
<b>Expenditure:Operational Cost:Advertising, Publicity and Marketin</b>	312 000.00	312 000.00	330 720.00	353 870.40
Expenditure:Operational Cost:Licences:Licence Agency Fees	0.00	0.00	0.00	0.00
<b>Expenditure:Contracted Services:Outsourced Services:Drivers L</b>	352 000.00	352 000.00	373 120.00	399 238.40
			0.00	0.00
<b>Subsistence and Travelling</b>				
Subsistence Travelling - Accomodation	30 000.00	30 000.00	31 800.00	34 026.00
Subsistence and Travelling - Daily Allowance	1 000.00	10 000.00	10 600.00	11 342.00
Subsistence and Travelling - Food	2 000.00	2 000.00	2 120.00	2 268.40
Subsistence and Travelling - Incidental	1 000.00	1 000.00	1 060.00	1 134.20
Subsistence and Travelling - Other Transport	2 000.00	2 000.00	2 120.00	2 268.40
Subsistence and Travelling - Car Rental	5 000.00	5 000.00	5 300.00	5 671.00
Subsistence and Travelling - Own Transport	5 000.00	5 000.00	5 300.00	5 671.00
Subsistence and Travelling - Parking Fees	500.00	500.00	530.00	567.10
	<b>6 726 414.34</b>	<b>8 851 331.84</b>	<b>9 106 811.75</b>	<b>9 744 288.58</b>
	<b>6 726 414.34</b>	<b>8 851 331.84</b>	<b>9 106 811.75</b>	<b>9 744 288.58</b>

DISASTER MANAGEMENT					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
	Municipal Disaster Relief Grant	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
O0001/E00036/F0041/X019/R0092/001/COMM	Basic Salary and Wages/Municipal Staff	554 630.03	583 179.13	618 169.88	661 441.77
O0001/E01526/F0041/X019/R0092/001/COMM	Bonuses/Municipal Staff	46 219.17	48 598.26	51 514.16	55 120.15
O0001/E00121/F0041/X019/R0092/001/COMM	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 720.00	13 610.40
O0001/E00126/F0041/X019/R0092/001/COMM	Travel or Motor Vehicle/Municipal Staff	150 000.00	150 000.00	159 000.00	170 130.00
O0001/E00040/F0041/X019/R0092/001/COMM	Bargaining Council/Municipal Staff	111.84	111.84	118.55	126.85
O0001/E00042/F0041/X019/R0092/001/COMM	Group Life Insurance/Municipal Staff	12 714.60	12 714.60	13 477.48	14 420.90
O0001/E00043/F0041/X019/R0092/001/COMM	Medical/Municipal Staff	27 993.60	27 993.60	29 673.22	31 750.34
O0001/E00044/F0041/X019/R0092/001/COMM	Pension/Municipal Staff	51 015.48	51 015.48	54 076.41	57 861.76
O0001/E00045/F0041/X019/R0092/001/COMM	Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 891.72	2 024.14
O0001/E00595/F0041/X019/R0092/001/COMM	Skills Development Levy/Disaster Management	7 046.30	7 331.79	7 771.70	8 315.72
		863 515.66	894 729.34	948 413.10	1 014 802.02
		863 515.66	894 729.34	948 413.10	1 014 802.02

FIRE FIGHTING					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/E00036/F0041/X109/R0092/001/COMM	Basic Salary and Wages/Municipal Staff	2 108 358.06	2 270 160.33	2 406 369.95	2 574 815.84
O0001/E00038/F0041/X109/R0092/001/COMM	Bonuses/Municipal Staff	175 696.51	189 180.03	200 530.83	214 567.99
O0001/E00121/F0041/X109/R0092/001/COMM	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 720.00	13 610.40
O0001/E01523/F0041/X109/R0092/001/COMM	Rental/Municipal Staff	108 000.00	108 000.00	114 480.00	122 493.60
O0001/E01535/F0041/X109/R0092/001/COMM	Standby Allowance/Municipal Staff	288 000.00	288 000.00	305 280.00	326 649.60
O0001/E03969/F0041/X109/R0092/001/COMM	Overtime/Municipal Staff	288 000.00	288 000.00	305 280.00	326 649.60
O0001/E00040/F0041/X109/R0092/001/COMM	Bargaining Council/Municipal Staff	1 342.08	1 342.08	1 422.60	1 522.19
O0001/E00042/F0041/X109/R0092/001/COMM	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/E00043/F0041/X109/R0092/001/COMM	Medical/Municipal Staff	252 907.20	252 907.20	268 081.63	286 847.35
O0001/E00044/F0041/X109/R0092/001/COMM	Pension/Municipal Staff	268 355.88	268 355.88	284 457.23	304 369.24
O0001/E00045/F0041/X109/R0092/001/COMM	Unemployment Insurance/Municipal Staff	20 168.68	21 305.82	22 584.17	24 165.06
O0001/E00595/F0041/X109/R0092/001/COMM	Skills Development Levy/ Fire Fighting	21 983.58	23 601.60	25 017.70	26 768.94
O1550-1/E00650/F0041/X109/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Mainten	50 000.00	53 000.00	56 180.00	60 112.60
O0001/E00604/F0045/X109/R0092/001/FIRE	Expenditure:Operational Cost:Uniform and Protective C	500 000.00	250 000.00	265 000.00	283 550.00
O1265-1/E00639/F0041/X109/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Fire Ser	130 655.40	106 000.00	112 360.00	120 225.20
O0001/E00534/F0041/X109/R0093/001/COMM	Disaster Recovery and Response	300 000.00	300 000.00	318 000.00	340 260.00
O0001/E00060/F0041/X109/R0092/001/COMM	Subsistence Travelling - Accomodation	10 000.00	10 000.00	10 600.00	11 342.00
O0001/E00061/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Daily Allowance	5 000.00	5 000.00	5 300.00	5 671.00
O0001/E00062/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Food	1 000.00	1 000.00	1 060.00	1 134.20
O0001/E00063/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Incidental	1 000.00	1 000.00	1 060.00	1 134.20
O0001/E00142/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Other Transport	2 000.00	2 000.00	2 120.00	2 268.40
O0001/E00143/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Car Rental	4 500.00	4 500.00	4 770.00	5 103.90
O0001/E00144/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Own Transport	6 000.00	6 000.00	6 360.00	6 805.20
O0001/E00602/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Parking Fees	500.00	500.00	530.00	567.10
		4 555 467.38	4 461 852.94	4 729 564.11	5 060 633.60
		4 555 467.38	4 461 852.94	4 729 564.11	5 060 633.60

LICENSING & PROTECTION SERVICES					
Vote #	Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
D0001/IR01021/F0042/X153/R0092/001/COMM	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Tr	(1 600 000.00)	(1 000 000.00)	(1 060 000.00)	(1 134 200.00)
D0001/IR01519/F0044/X153/R0093/001/COMM	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:D	(265 128.72)	(294 999.01)	(312 698.95)	(334 587.88)
D0001/IR01520/F0044/X153/R0093/001/COMM	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:D	(265 128.72)	(294 999.01)	(312 698.95)	(334 587.88)
D0001/IR01523/F0044/X153/R0093/001/COMM	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:L	(265 128.72)	(294 999.01)	(312 698.95)	(334 587.88)
D0001/IR01527/F0044/X153/R0093/001/COMM	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:L	(265 128.72)	(294 999.01)	(312 698.95)	(334 587.88)
D0001/IR01528/F0044/X153/R0093/001/COMM	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:D	(68 076.94)	(68 076.94)	(72 161.56)	(77 212.87)
D0001/IR01529/F0044/X153/R0093/001/COMM	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:T	(265 128.72)	(294 999.01)	(312 698.95)	(334 587.88)
D0001/IR01529/F0045/X153/R0093/001/COMM	Revenue:Exchange Revenue:Operational Revenue:Registration Fees:Ro	(265 128.72)	(294 999.01)	(312 698.95)	(334 587.88)
D0001/IR01524/F0044/X153/R0093/001/COMM	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:M	(265 128.72)	(294 999.01)	(312 698.95)	(334 587.88)
		<b>(3 523 977.99)</b>	<b>(3 133 070.01)</b>	<b>(3 321 054.21)</b>	<b>(3 553 528.01)</b>
O0001/IE00036/F0041/X153/R0092/001/COMM	Basic Salary and Wages/Municipal Staff	7 220 161.11	7 404 270.72	7 848 526.96	8 397 923.85
O0001/IE00038/F0041/X153/R0092/001/COMM	Bonuses/Municipal Staff	393 302.35	387 022.56	410 243.91	438 960.99
O0001/IE00121/F0041/X153/R0092/001/COMM	Cellular and Telephone/Municipal Staff	25 000.00	25 000.00	26 500.00	28 355.00
O0001/IE001521/F0041/X153/R0092/001/COMM	Housing Benefits and Incidental/Municipal Staff	6 354.39	6 354.39	6 735.65	7 207.15
O0001/IE00126/F0041/X153/R0092/001/COMM	Travel or Motor Vehicle/Municipal Staff	807 500.00	710 000.00	752 600.00	805 282.00
O0001/IE00125/F0041/X153/R0092/001/COMM	Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE01523/F0041/X153/R0092/001/COMM	Rental/Municipal Staff	170 400.00	151 650.00	160 749.00	172 001.43
O0001/IE03968/F0041/X153/R0092/001/COMM	Night Shift Allowance/Municipal Staff	21 049.92	21 049.92	22 312.92	23 874.82
O0001/IE01535/F0041/X153/R0092/001/COMM	Standby Allowance/Municipal Staff	206 000.00	166 000.00	175 960.00	188 277.20
O0001/IE01536/F0041/X153/R0092/001/COMM	Tools Allowance/Municipal Staff	159 500.00	172 000.00	182 320.00	195 082.40
O0001/IE03969/F0041/X153/R0092/001/COMM	Overtime/Municipal Staff	468 617.40	467 797.44	495 865.29	530 575.86
O0001/IE00040/F0041/X153/R0092/001/COMM	Bargaining Council/Municipal Staff	2 740.08	2 628.24	2 785.93	2 980.95
O0001/IE00042/F0041/X153/R0092/001/COMM	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00043/F0041/X153/R0092/001/COMM	Medical/Municipal Staff	394 622.10	394 622.10	418 299.43	447 580.39
O0001/IE00044/F0041/X153/R0092/001/COMM	Pension/Municipal Staff	835 051.79	807 241.49	855 675.98	915 573.30
O0001/IE00045/F0041/X153/R0092/001/COMM	Unemployment Insurance/Municipal Staff	63 793.86	64 694.95	68 576.64	73 377.01
O0001/IE00595/F0041/X153/R0092/001/COMM	Skills Development Levy/Public Safety	80 276.61	81 142.71	86 011.27	92 032.06
O0001/IE00739/F0042/X153/R0092/001/COMM	Expenditure:Operational Cost:Wet Fuel	2 942.50	0.00	0.00	0.00
O1550-1/IE00650/F0045/X153/R0092/001/PROT	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	30 000.00	31 800.00	33 708.00	36 067.56
O2774-1/IE00631/F0042/X153/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Building	0.00	0.00	0.00	0.00
O0001/IE00607/F0042/X153/R0093/001/COMM	Expenditure:Inspection Fees	0.00	0.00	0.00	0.00
O0001/IE00534/F0042/X153/R0092/001/COMM	Expenditure:Inventory Consumed:Materials and Supplies	50 000.00	70 000.00	74 200.00	79 394.00
	<b>Subsistence and Travelling/Public Safety</b>				
O0001/IE00060/F0045/X153/R0093/001/COMM	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accom	10 000.00	10 000.00	10 600.00	11 342.00
O0001/IE00061/F0045/X153/R0093/001/COMM	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Al	1 000.00	1 000.00	1 060.00	1 134.20
O0001/IE00062/F0045/X153/R0093/001/COMM	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food an	2 000.00	2 000.00	2 120.00	2 268.40
O0001/IE00142/F0045/X153/R0093/001/COMM	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transp	1 000.00	1 000.00	1 060.00	1 134.20
O0001/IE00602/F0041/X153/R0092/001/COMM	Expenditure:Operational Cost:Toll Gate Fees	5 000.00	5 000.00	5 300.00	5 671.00
O0001/IE00144/F0041/X153/R0092/001/COMM	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transp	0.00	0.00	0.00	0.00
O0001/IE00604/F0042/X153/R0092/001/COMM	Expenditure:Operational Cost:Uniform and Protective Clothing	60 000.00	113 600.00	120 416.00	128 845.12
O0001/IE00579/F0041/X153/R0092/001/COMM	Resources - VIP Guards	10 000.00	100 000.00	106 000.00	113 420.00
		<b>11 026 312.12</b>	<b>11 195 874.51</b>	<b>11 867 626.98</b>	<b>12 698 360.87</b>
		<b>7 502 334.13</b>	<b>8 062 804.50</b>	<b>8 546 572.77</b>	<b>9 144 832.87</b>



ROADS					
Vote #	mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
D0001/IR01671/F0002/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:National Government	(17 719 000.00)	(18 832 000.00)	(20 039 000.00)	(20 761 000.00)
D0001/IR02310/F1169/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National Government	(1 951 000.00)	(1 891 000.00)	0.00	0.00
D0001/IR01429/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Cemetery and Burial	(50 000.00)	(53 000.00)	(56 180.00)	(60 112.60)
D0001/IR01433/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan Approval	(50 000.00)	(53 000.00)	(56 180.00)	(60 112.60)
D0001/IR01462/F0041/X116/R0093/001/TECH	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Taxi Rank	(40 000.00)	(42 400.00)	(44 944.00)	(48 090.08)
D0001/IR01477/F0045/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Licences or Permits:Hoarding (Collecting/Storing)	(75 000.00)	(75 000.00)	(79 500.00)	(85 065.00)
D0001/IR01077/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Undeveloped Land	(290 000.00)	(300 000.00)	(318 000.00)	(340 260.00)
D0001/IR01428/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Application Fees for Land Usage	(25 000.00)	(26 500.00)	(28 090.00)	(30 056.30)
D0001/IR00970/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Operational Revenue:Sale of Property	(4 500 000.00)	(2 300 000.00)	(2 438 000.00)	(2 608 660.00)
D0001/IR01113/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Sub-division and Cons	(30 000.00)	(31 800.00)	(33 708.00)	(36 067.56)
D0001/IR01133/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Publications:Tender D	(60 000.00)	(70 000.00)	(74 200.00)	(79 394.00)
D0001/IR01443/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Entrance Fees	(15 000.00)	(15 900.00)	(16 854.00)	(18 033.78)
D0001/IR01076/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Grazing Fees	(35 000.00)	(35 000.00)	(37 100.00)	(39 697.00)
D0001/IR01229/F0045/X116/R0092/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Housing (Boarding Services):Staff	(40 000.00)	(43 000.00)	(45 580.00)	(48 770.60)
D0001/IR01149/F12694/X116/R0093/001/TECH	Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Property Plant and Equipment:Ad-hoc	(72 000.00)	(72 000.00)	(76 320.00)	(81 662.40)
		(24 952 000.00)	(23 840 600.00)	(23 343 656.00)	(24 296 981.92)
O0001/E06074/F0041/X116/R0092/001/ROAD	Basic Salary/DT	637 547.64	666 181.13	706 152.00	755 582.64
O0001/E06107/F0041/X116/R0092/001/ROAD	Bonuses/DT	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
O0001/E06910/F0041/X116/R0092/001/ROAD	Travel or Motor Vehicle/DT	180 000.00	180 000.00	190 800.00	204 156.00
O0001/E06889/F0041/X116/R0092/001/ROAD	Scarcity/DT	31 258.44	32 602.56	34 588.71	36 977.82
O0001/E06266/F0041/X116/R0092/001/ROAD	Unemployment Insurance/DT	8 175.48	8 461.81	8 969.52	9 597.39
O0001/E06134/F0041/X116/R0092/001/ROAD	Bargaining Council/DT	1 784.64	1 784.64	1 891.72	2 024.14
O0001/E00036/F0041/X116/R0092/001/ROAD	Basic Salary and Wages/Municipal Staff	5 940 448.65	6 254 576.25	6 629 850.83	7 093 940.38
O1278-1/E00036/F1169/X116/R0093/001/TECH	Basic Salary and Wages/Ewp (old)	0.00	0.00	0.00	0.00
O0001/E00038/F0041/X116/R0092/001/ROAD	Bonuses/Municipal Staff	513 121.93	521 214.69	552 487.57	591 161.70
O0001/E00121/F0041/X116/R0092/001/ROAD	Cellular and Telephone/Municipal Staff	67 800.00	61 800.00	65 508.00	70 093.56
O0001/E01521/F0041/X116/R0092/001/ROAD	Housing Benefits and Incidental/Municipal Staff	10 893.24	11 574.12	12 268.57	13 127.37
O0001/E00126/F0041/X116/R0092/001/ROAD	Travel or Motor Vehicle/Municipal Staff	480 000.00	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
O0001/E01523/F0041/X116/R0092/001/ROAD	Rental/Municipal Staff	177 000.00	177 200.00	187 832.00	200 980.24
O0001/E01535/F0041/X116/R0092/001/ROAD	Standby Allowance/Municipal Staff	114 518.28	66 000.00	69 960.00	74 857.20
O0001/E03969/F0041/X116/R0092/001/ROAD	Overtime/Municipal Staff	359 956.32	380 502.80	403 332.96	431 566.27
O0001/E00040/F0041/X116/R0092/001/ROAD	Bargaining Council/Municipal Staff	4 026.24	4 026.24	4 267.81	4 566.56
O0001/E00042/F0041/X116/R0092/001/ROAD	Group Life Insurance/Municipal Staff	64 204.92	64 204.92	68 057.22	72 821.22
O0001/E00043/F0041/X116/R0092/001/ROAD	Medical/Municipal Staff	381 074.40	370 202.40	392 414.54	419 883.56
O0001/E00044/F0041/X116/R0092/001/ROAD	Pension/Municipal Staff	663 035.90	666 527.49	706 519.14	755 975.48
O0001/E00045/F0041/X116/R0092/001/ROAD	Unemployment Insurance/Municipal Staff	46 538.45	48 482.14	51 391.07	54 988.44
O1278-1/E00045/F1169/X116/R0093/001/TECH	Unemployment Insurance/Ewp (old)	0.00	0.00	0.00	0.00
O0001/E00595/F0041/X116/R0092/001/ROAD	Basic Salary and Wages/Ewp (new)	3 488 821.03	2 268 841.30	2 268 841.30	2 268 841.30
O0001/E00595/F0041/X116/R0092/001/ROAD	Skills Development Levy/Other Staff	63 169.51	66 231.42	70 205.30	75 119.67
O0001/E00595/F0041/X116/R0092/001/ROAD	Unemployment Insurance/Ewp (new)	34 888.21	22 688.41	24 049.72	25 733.20
O1278-1/E00595/F1169/X116/R0093/001/TECH	Skills Development Levy/Ewp	34 888.21	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
O1557-2/E00650/F0045/X116/R0093/001/ROAD	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	0.00	0.00	0.00	0.00
	<b>Depreciation</b>				
O0001/E07606/F0041/X116/R0093/001/TECH	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets		4 274 351.21	4 274 351.21	4 274 351.21
O0001/E07587/F0041/X116/R0093/001/TECH	Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure		5 069 450.00	5 069 450.00	5 069 450.00
	<b>Repairs and Maintenance</b>				
O2774-1/E00649/F0041/X116/R0407/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	1 400 000.00	800 000.00	848 000.00	907 360.00
O1565-3/E00703/F0042/X116/R0093/001/TECH	Expenditure:Contracted Services:Outsourced Services:Transport Services	500 000.00	300 000.00	318 000.00	340 260.00
O2392-2/E00651/F2497/X116/R0093/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Roads and Sidewalks	1 700 000.00	500 000.00	530 000.00	567 100.00
O1557-2/E00650/F0045/X116/R0093/001/ROAD	Expenditure:Contracted Services:Contractors:Maintenance:Equipment	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	200 000.00	212 000.00	226 840.00
O3259-2/E00649/F0045/X116/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities- Community Halls	200 000.00	0.00	0.00	0.00
O0001/E00583/F0042/X116/R0092/001/TECH	Expenditure:Operational Cost:Printing and Stationery	136 635.91	50 000.00	53 000.00	56 710.00
O0001/E00534/F0042/X116/R0092/001/TECH	Expenditure:Inventory Consumed:Materials and Supplies/Chemicals	300 000.00	250 000.00	265 000.00	283 550.00
O0001/E00609/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Workmen's Compensation Fund	20 000.00	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	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	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	180 000.00	190 800.00	204 156.00
O0001/E00579/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Municipal Services/Electricity usage	500 000.00	350 000.00	371 000.00	396 970.00
	<b>Subsistence and Travelling/Road Transport/Other</b>				
O0001/E00060/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	15 000.00	10 000.00	10 600.00	11 342.00
O0001/E00061/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	3 000.00	3 000.00	3 180.00	3 402.80
O0001/E00062/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)	5 000.00	5 000.00	5 300.00	5 671.00
O0001/E01581/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air T	5 000.00	5 000.00	5 300.00	5 671.00
O0001/E00143/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	5 000.00	5 000.00	5 300.00	5 671.00
O0001/E00144/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	5 000.00	5 000.00	5 300.00	5 671.00
O0001/E00739/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Wet Fuel	1 100 000.00	1 000 000.00	1 060 000.00	1 134 200.00
O0001/E00703/F2497/X116/R0092/001/TECH	Expenditure:Contracted Services:Outsourced Services:Transport Services - Leased Vehicles	168 082.29	130 000.00	137 800.00	147 446.00
O2390-2/E00545/F2497/X116/R0093/001/TECH	Expenditure:Operating Leases:Machinery and Equipment	4 300 000.00	3 000 000.00	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	400 000.00	424 000.00	453 680.00
O0001/E00080/F2496/X116/R0092/001/TECH	Expenditure:Contracted Services: Maintenance Plan - Building	200 000.00	100 000.00	106 000.00	113 420.00
O0001/E00008/F0042/X116/R0093/001/TECH	Legal Town Planning	0.00	0.00	0.00	0.00
O0017-1/E00679/F0041/X116/R0093/001/TECH	Expenditure:Operational Cost: Melmoth Town Grass Cutting				
O0001/E00808/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost: Vehicles - Registration and Renewal of Licenses	120 000.00	120 000.00	127 200.00	136 104.00
	Housing Sector Plan		100 000.00	106 000.00	113 420.00
	0.00		0.00	0.00	0.00
		25 045 869.69	29 509 903.53	30 583 739.19	31 911 715.95
		93 869.69	5 669 303.53	7 240 083.19	7 614 734.03

[illegible]



ECONOMIC DEVELOPMENT/PLANNING					
Vote #	mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
O0001/IE00036/F0041/X098/R0092/001/TECH	Basic Salary and Wages/Municipal Staff	559 798.04	594 430.54	630 096.37	674 203.11
O0001/IE00038/F0041/X098/R0092/001/TECH	Bonuses/Municipal Staff	46 649.84	49 535.88	52 508.03	56 183.59
O0001/IE00126/F0041/X098/R0092/001/TECH	Travel or Motor Vehicle/Municipal Staff	180 000.00	180 000.00	190 800.00	204 156.00
O0001/IE01523/F0041/X098/R0092/001/TECH	Rental/Municipal Staff	18 000.00	18 000.00	19 080.00	20 415.60
O0001/IE03969/F0041/X098/R0092/001/TECH	Overtime/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00040/F0041/X098/R0092/001/TECH	Bargaining Council/Municipal Staff	223.68	223.68	237.10	253.70
O0001/IE00042/F0041/X098/R0092/001/TECH	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00043/F0041/X098/R0092/001/TECH	Medical/Municipal Staff	48 549.60	48 549.60	51 462.58	55 064.96
O0001/IE00044/F0041/X098/R0092/001/TECH	Pension/Municipal Staff	3 569.28	3 569.28	3 783.44	4 048.28
O0001/IE00045/F0041/X098/R0092/001/TECH	Unemployment Insurance/Municipal Staff	0.00	0.00	0.00	0.00
	<b>Local Economic Development</b>				
O0001/IE00534/F0041/X098/R0093/001/COMM	Expenditure: LED Projects-Inventory Consumed:Materials	1 300 000.00	1 300 000.00	1 378 000.00	1 474 460.00
	LED Strategy/ plan	0.00	0.00	0.00	0.00
	LED Structures	0.00	0.00	0.00	0.00
	Materials and Supplies	0.00	0.00	0.00	0.00
		2 156 790.44	2 194 308.97	2 325 967.51	2 488 785.24
		2 156 790.44	2 194 308.97	2 325 967.51	2 488 785.24

ELECTRICITY SERVICES					
Vote #	mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2020/21	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
D0001/IR00982/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Availability C	(433 748.39)	(433 748.39)	(459 773.29)	(491 957.42)
D0001/IR01124/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity S	(7 558 665.13)	(5 731 728.63)	(6 075 632.35)	(6 500 926.61)
D0001/IR01300/F0928/X032/R0093/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity S	(11 118 165.13)	(10 037 228.63)	(10 639 462.35)	(11 384 224.72)
D0001/IR01125/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity S	(7 558 665.13)	(6 477 728.63)	(6 866 392.35)	(7 347 039.82)
D0001/IR01297/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity S	(7 558 665.13)	(6 477 728.63)	(6 866 392.35)	(7 347 039.82)
O3605/IR01300/F0041/X032/R0093/001/TECH	Electricity forgone	1 756 020.00	1 756 020.00	1 861 381.20	1 991 677.88
D0001/IR01293/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Connection/	(170 607.43)	(170 607.43)	(180 843.88)	(193 502.95)
D0001/IR01666/F0786/X032/R0093/001/TECH	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operations	(11 159 000.00)	(20 805 000.00)	(14 000 000.00)	(15 000 000.00)
		(43 801 496.35)	(48 377 750.35)	(43 227 115.37)	(46 273 013.45)
O0001/IE00036/F0041/X032/R0093/001/TECH	Basic Salary and Wages/Municipal Staff	1 509 410.24	1 854 289.34	1 965 546.70	2 103 134.97
O0001/IE00038/F0041/X032/R0092/001/ELEC	Bonuses/Municipal Staff	97 051.68	126 089.77	133 655.16	143 011.02
O0001/IE00126/F0041/X032/R0092/001/TECH	Travel or Motor Vehicle/Municipal Staff	90 000.00	165 000.00	174 900.00	187 143.00
D0001/IR00125/F0041/X032/R0092/001/ELEC	Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE01523/F0041/X032/R0092/001/TECH	Rental/Municipal Staff	48 600.00	53 100.00	56 286.00	60 226.02
O0001/IE01535/F0041/X032/R0092/001/ELEC	Standby Allowance/Municipal Staff	126 000.00	144 000.00	152 640.00	163 324.80
O0001/IE03969/F0041/X032/R0092/001/ELEC	Overtime/Municipal Staff	138 000.00	156 000.00	165 360.00	176 935.20
O0001/IE00040/F0041/X032/R0092/001/ELEC	Bargaining Council/Municipal Staff	782.88	894.72	948.40	1 014.79
O0001/IE00042/F0041/X032/R0092/001/ELEC	Group Life Insurance/Municipal Staff	31 545.24	42 842.16	45 412.69	48 591.58
O0001/IE00043/F0041/X032/R0092/001/TECH	Medical/Municipal Staff	66 391.20	83 620.80	88 638.05	94 842.71
O0001/IE00044/F0041/X032/R0092/001/ELEC	Pension/Municipal Staff	151 205.64	202 041.72	214 164.22	229 155.72
O0001/IE00045/F0041/X032/R0092/001/TECH	Unemployment Insurance/Municipal Staff	11 409.69	13 894.89	14 728.59	15 759.59
O0001/IE00595/F0041/X032/R0092/001/TECH	Skills Development Levy/Electricity	15 994.10	20 192.89	21 404.47	22 902.78
O1550-1/IE00650/F0045/X032/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Electric	400 000.00	300 000.00	318 000.00	337 080.00
O1565-1/IE00651/F0045/X032/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Vehicle	150 000.00	100 000.00	106 000.00	112 360.00
O1547-1/IE00650/F0045/X032/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Comput	0.00	0.00	0.00	0.00
	Airconditioning Repairs and Maintenance	150 000.00	80 000.00	84 800.00	89 888.00
O0001/IE00611/F0928/X032/R0092/001/TECH	Expenditure:Bulk Purchases:Electricity:ESKOM	1 080 000.00	1 104 000.00	1 170 240.00	1 240 454.40
O0001/IE00611/F0045/X032/R0092/001/TECH	Expenditure:Bulk Purchases:Electricity:ESKOM	23 233 350.00	24 395 017.50	21 000 000.00	21 000 000.00
	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Ter	28 021.26	30 000.00	31 800.00	33 708.00
	<b>Substance and Travelling/Electricity</b>				
O0001/IE00060/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accor	8 000.00	8 000.00	8 480.00	8 988.80
O0001/IE00061/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily	1 000.00	1 000.00	1 060.00	1 123.60
O0001/IE00062/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food	1 000.00	1 000.00	1 060.00	1 123.60
O0001/IE00142/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Trans	0.00	0.00	0.00	0.00
O0001/IE00143/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Trans	0.00	0.00	0.00	0.00
	Energy Sector Plan		100 000.00	106 000.00	112 360.00
				0.00	0.00
		27 337 761.93	28 980 983.80	25 861 124.27	26 183 128.57
		(16 463 734.42)	(19 396 766.55)	(17 365 991.10)	(20 089 884.87)

SOLID WASTE REMOVAL					
Vote #	mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2021/22	Budget year 2022/23	Budget year 2023/24
D0001/IR00994/F12484/X132/R0092/001/WAST	Revenue:Exchange Revenue:Service Charges	(7 293.94)	(7 293.94)	(7 731.58)	(8 272.79)
D0001/IR00992/F12484/X132/R0092/001/WAST	Revenue:Exchange Revenue:Operational Reve	(2 052 543.48)	(2 059 837.42)	(2 183 427.67)	(2 336 267.61)
D0001/IR01434/F0041/X132/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods a	(1 600.00)	(50 000.00)	(53 000.00)	(56 710.00)
		(2 061 437.42)	(2 117 131.36)	(2 244 159.25)	(2 401 250.39)
O0001/IE00036/F0041/X132/R0092/001/WAST	Basic Salary and Wages/Municipal Staff	1 082 116.79	1 031 467.48	1 093 355.52	1 158 956.86
O0001/IE00038/F0041/X132/R0092/001/WAST	Bonuses/Municipal Staff	90 176.40	85 955.62	91 112.96	96 579.74
O0001/IE01521/F0041/X132/R0092/001/TECH	Housing Benefits and Incidental/Municipal Staff	10 893.24	10 893.24	11 546.83	12 239.64
O0001/IE00125/F0041/X132/R0092/001/WAST	Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE01523/F0041/X132/R0092/001/WAST	Rental/Municipal Staff	42 600.00	38 400.00	40 704.00	43 146.24
O0001/IE03969/F0041/X132/R0092/001/WAST	Overtime/Municipal Staff	108 211.68	103 146.75	109 335.55	115 895.69
O0001/IE00040/F0041/X132/R0092/001/WAST	Bargaining Council/Municipal Staff	1 006.56	894.72	948.40	1 005.31
O0001/IE00042/F0041/X132/R0092/001/WAST	Group Life Insurance/Municipal Staff	7 998.36	7 998.36	8 478.26	8 986.96
O0001/IE00043/F0041/X132/R0092/001/WAST	Medical/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00044/F0041/X132/R0092/001/WAST	Pension/Municipal Staff	116 987.64	106 520.88	112 912.13	119 686.86
O0001/IE00045/F0041/X132/R0092/001/WAST	Unemployment Insurance/Municipal Staff	10 930.10	10 359.42	10 980.98	11 639.84
O0001/IE00595/F0041/X132/R0092/001/TECH	Skills Development Levy/Solid Waste	10 821.17	0.00	0.00	0.00
O1565-2/IE00703/F12694/X132/R0093/001/TECH	Expenditure:Contracted Services:Outsourced \$	0.00	0.00	0.00	0.00
O0001/IE00695/F0930/X132/R0093/001/ROAD	Expenditure:Contracted Services:Outsourced \$	500 000.00	250 000.00	265 000.00	280 900.00
O1564-1/IE00650/F12694/X132/R0093/001/TECH	Expenditure:Contracted Services:Contractors:1	30 000.00	30 000.00	31 800.00	33 708.00
O0001/IE00738/F12694/X132/R0093/001/TECH	Expenditure:Inventory Consumed:Consumable	100 000.00	60 000.00	63 600.00	67 416.00
O0001/IE00534/F12484/X132/R0092/001/TECH	Expenditure:Inventory Consumed:Materials and	10 000.00	10 000.00	10 600.00	11 236.00
O0001/IE00604/F12694/X132/R0092/001/TECH	Expenditure:Operational Cost:Uniform and Pro	150 000.00	100 000.00	106 000.00	112 360.00
	New Cemetry - Feseability study	0.00	200 000.00	212 000.00	224 720.00
	Intergrated Waste Management Plan Review	0.00	0.00	0.00	0.00
	Cleaning Services-Town	1 860 000.00	1 000 000.00	1 060 000.00	1 123 600.00
		4 131 741.94	3 045 636.46	3 228 374.65	3 422 077.13
		2 070 304.52	928 505.10	984 215.41	1 020 826.74

# Quality Certificate

I, P.P Sibiya, the municipal manager of **Mthonjaneni Local Municipality**, hereby certify that the draft annual budget and supporting documentation for the 2021/22 financial year have been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act, and that the annual budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name: Philemon Philani Sibiya

Municipal manager of Mthonjaneni Local Municipality KZN285

Signature: P.P Sibiya

Date : 29 March 2021