

# **MTHONJANENI LOCAL MUNICIPALITY**



## **2021/22 TO 2023/24 FINAL 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 overFinal, or by the issuance of municipal debt instruments; or

(b) a contingent liability such as that created by guaranteeing a monetary liability or obligation of another;

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

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

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

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

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

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

**“IDP”** means Integrated Development Plan

**“In year reports, in relation to-**

(a) a municipality means

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

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

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

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

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

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

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

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

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

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

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

**“mayor”**, in relation to -

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

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

**“municipality”** -

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

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

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

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

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

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

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

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

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

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

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

(d) 1 April to 30 June;

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

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

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

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

**“vote”** means -

(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

# 1 Part 1 – Final Annual Budget

## 1.1 Mayor's Report

Honorable Speaker,

Thank you for giving me this opportunity to present the 2021/2022 MTREF Final budget and outer subsequent 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 3.9% increase in property rates tariffs for 2021/22 financial year which is in line with the inflation projection for 2021/22.

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 Final annual budget 2021/22 is a follows:

Description	FINAL BUDGET 2021/2022	BUDGET 2022/2023	BUDGET 2023/2024
Operational Revenue	R172.4 million	R177.8 million	R179.1 million
Capital Revenue	R39.7 million	R34.0 million	R35.8 million
<b>Total Revenue</b>	<b>R212.1 million</b>	<b>R211.9 million</b>	<b>R214.9 million</b>

Operational Expenditure	R164.7 million	R 167.6 million	R176.2 million
Capital Expenditure	R47.1 million	R 43.0 million	R37.2 million
<b>Total Expenditure</b>	<b>R211.8 million</b>	<b>R 210.5 million</b>	<b>R213.4 million</b>
<b>Surplus/(Deficit)</b>	<b>R307.9 thousand</b>	<b>R1.4 million</b>	<b>R1.4 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	R1.38 million
2.	Ndundulu Gravel Road- Ward 8	MIG	R4.66 million
3.	Makhubalo Gravel Road-Ward 9	MIG	R3.12 million
4.	Ntilingwane Gravel Road-Ward 12	MIG	R3.96 million
5.	Mahehe Creche- Ward 1	MIG	R2.54 million
6.	Njomelwane Community Hall-Ward 3	MIG	R3.16 million
<b>TOTAL MIG ALLOCATION 2021/22</b>			<b>R18.83 million</b>
7.	Nqekwane Electrification Project-Ward 1 with 35 connections	INEP	R875 thousand
8.	Thubalethu 20MVA substation P-1, Ward 2	INEP	R10.0 million
9.	Ofankomo/Njomelwane Electrification Project-Ward 3 with 50 connections	INEP	R1.25 million
10.	Kataza Electrification Project-Ward 4 with 61 connections	INEP	R1.525 million
11.	Umhlathuze Electrification Project-Ward 5 with 100 connections	INEP	R2.5 million
12.	Edubeni Electrification Project-Ward 6 with 25 connections	INEP	R625 thousand
13.	Inkisa Electrification Project-Ward 8 with 85 connections	INEP	R2.125 million
14.	Ntombokazi Electrification Project-Ward 12 with 42 connections	INEP	R105 thousand
15.	Sangoyane Electrification-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 **R1 million** for maintenance of Mthonjaneni urban roads & sidewalks and **R3 million** for plant hire to maintain all rural access roads. We have also budgeted **R200 thousand** for new cemetery feasibility study, **R500 thousand** for new cemetery construction and also budgeted **R300 thousand** for Integrated Waste Management Plan Review. The municipality budgeted **R2.2 million** for transport assets of the leadership and also budgeted **R500 thousand** to purchase a new registry filing management system.

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 Final capital and operating budget for consideration and approval. It is now time to work smarter, harder and faster in delivering on our core mandate. Your continued support is a testimony and affirmation that we can do better in improving the quality of lives of our communities.

I thank you!. Siyathokoza!

**His Worship the Mayor**

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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 Final 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 Final 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.

## **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	19 981	31 382	31 382	31 382	31 382	32 606	33 976	35 471
Service charges - electricity revenue	2	19 976	20 502	31 088	32 642	32 642	32 642	32 642	33 916	35 340	36 895
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	2 008	1 782	1 962	2 060	2 060	2 060	2 060	2 147	2 238	2 336
Rental of facilities and equipment		227	262	181	147	437	437	437	450	477	510
Interest earned - external investments		1 367	696	750	900	1 100	1 100	1 100	1 200	1 272	1 361
Interest earned - outstanding debtors		-	-	750	1 000	1 500	1 500	1 500	1 900	2 014	2 155
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		10 165	427	3 000	3 600	1 603	1 603	1 603	1 003	1 064	1 138
Licences and permits		1 672	1 544	3 054	1 924	1 999	1 999	1 999	2 208	2 341	2 504
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		79 370	76 672	86 129	90 660	103 302	103 302	103 302	92 528	94 360	91 633
Other revenue	2	1 066	1 534	4 634	3 004	6 135	6 135	6 135	2 991	3 171	3 393
Gains		-	-	2 348	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>153 877</b>	<b>168 319</b>	<b>183 161</b>	<b>183 161</b>	<b>183 161</b>	<b>172 450</b>	<b>177 841</b>	<b>179 098</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. Property rates were increased by 3.9% which is the projected inflation rate for 2021/22 as the municipality implemented the new valuation roll in 1 July 2020 and also sold residential and commercial sites and the municipality anticipate an increase in property rate revenue base. Also service charges were increased by 3.9% for 2021/22 which is the projected inflation rate and also the municipality expect the increase in service charges revenue base due to the sale of sites.

Interest comprises of; interest on primary bank account, interest earned from call investment accounts and interest from outstanding debtors. The estimate increase was based on the current year to date actual.

Fines estimate was decreased as the municipality appointed the service provider who was suppose to assist with traffic fines management but couldn't proceed due to covid-19 and other unforeseen circumstances.

Other revenue includes other ad-hoc income that the municipality may receive during the year like insurance refunds, photocopy fees, rate clearance certificates, buildings plans fees and sale of property etc. The decrease from prior year was as result the municipality sold more properties in the current year as opposed to projected sale in 2021/22 financial year.

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 172.5 million to cover budgeted operating expenditure amounting to R 164.7 million.

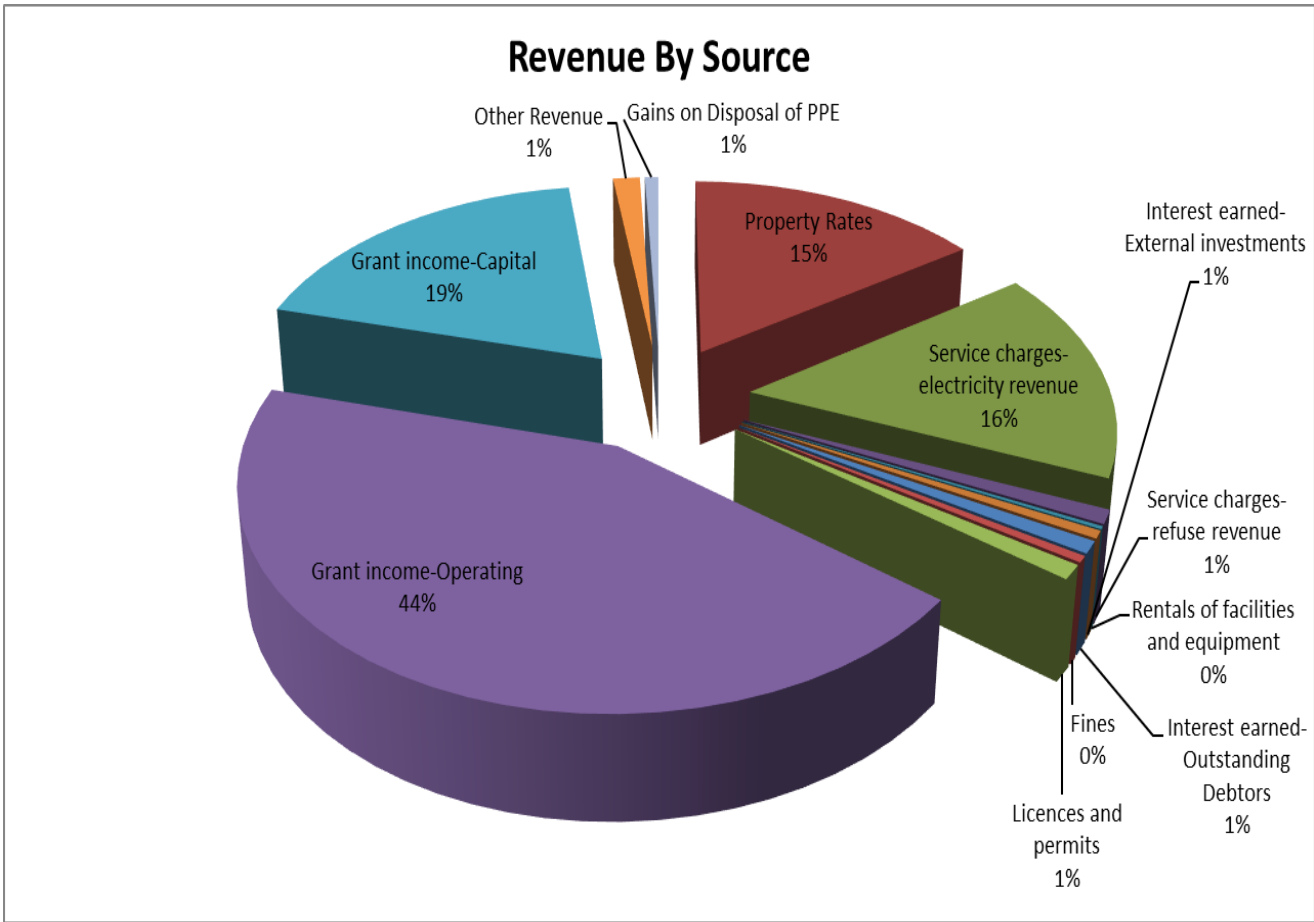
**Table 2 Operating Transfers and Grants Receipts**

KZN285 Mthonjaneni - 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
<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> <i>Municipal Disaster Relief Grant</i>		-	-	745	745	-	-	-	-	-
				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	35 598	35 598	39 637	34 039	35 761
Municipal Infrastructure Grant (MIG)		24 278	21 749	18 033	17 939	24 439	24 439	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	35 598	35 598	39 637	34 039	35 761
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		111 648	113 421	119 157	123 599	138 900	138 900	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 Final 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)

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>Expenditure By Type</b>											
Employee related costs	2	42 913	51 214	53 152	57 216	57 251	57 251	57 251	57 824	61 293	65 569
Remuneration of councillors		7 637	8 350	9 299	9 256	9 256	9 256	9 256	9 633	10 211	10 925
Debt impairment	3			3 900	8 900	9 900	9 900	9 900	6 726	7 008	7 317
Depreciation & asset impairment	2	15 245	17 489	10 145	13 834	17 234	17 234	17 234	18 287	19 055	19 055
Finance charges											
Bulk purchases - electricity	2	21 541	22 303	23 258	24 421	24 313	24 313	24 313	26 469	22 170	22 740
Inventory consumed	8	-	-	3 152	3 290	3 750	3 750	3 750	3 546	3 759	4 021
Contracted services		5 788	7 640	21 867	25 813	28 297	28 297	28 297	23 218	23 943	25 172
Transfers and subsidies		-	-	-	-	447	447	447	-	-	-
Other expenditure	4,5	50 449	46 975	22 410	17 369	21 618	21 618	21 618	18 999	20 033	21 399
Losses											
<b>Total Expenditure</b>		<b>143 573</b>	<b>153 971</b>	<b>147 183</b>	<b>160 099</b>	<b>172 065</b>	<b>172 065</b>	<b>172 065</b>	<b>164 702</b>	<b>167 473</b>	<b>176 199</b>

The budgeted allocation for employee related costs for 2020/21 financial year totals to R 57.8 million, which equals 35 per cent of the total operating expenditure. Employee related cost were increased by 4.9% which is the projected CPI + 1% for 2021 and a decrease from the overall budget to 2021/22 was caused by a reclassification of other line items to other expenditure types i.e VIP security was previously budgeted under employee related costs but for 2021/22 its under contracted services as the municipality decided to outsource such services going forward.

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 18.3 million for 2021/22 financial year of which it translate to 11 per cent of the total operating expenditure.

Bulk purchases-electricity the municipality used the Eskom projections for 2021/22 which is a 17.79% increase from the current years consumption projection of R21.5 million.

Other material comprises amongst others the purchase of fuel and other consumables and materials and supplies relating to the daily operations of the municipality.

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. This item is also based on the projects relevant to that particular year which may not be carried forward to other financial year if the project have been completed i.e road maintenance plan was completed in the current year therefore no need to budget for it in 2021/22 financial year. Also the municipality have reduced other line items that are linked to COVID-19 regulations such as social gatherings should the pandemic continues i.e mayoral cups and reed dance etc..

Transfers and Subsidies the municipality have reprojectise funds from this item (food parcels) to other expenditure item as it do not plan to have this project in 2021/22 financial year.

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.

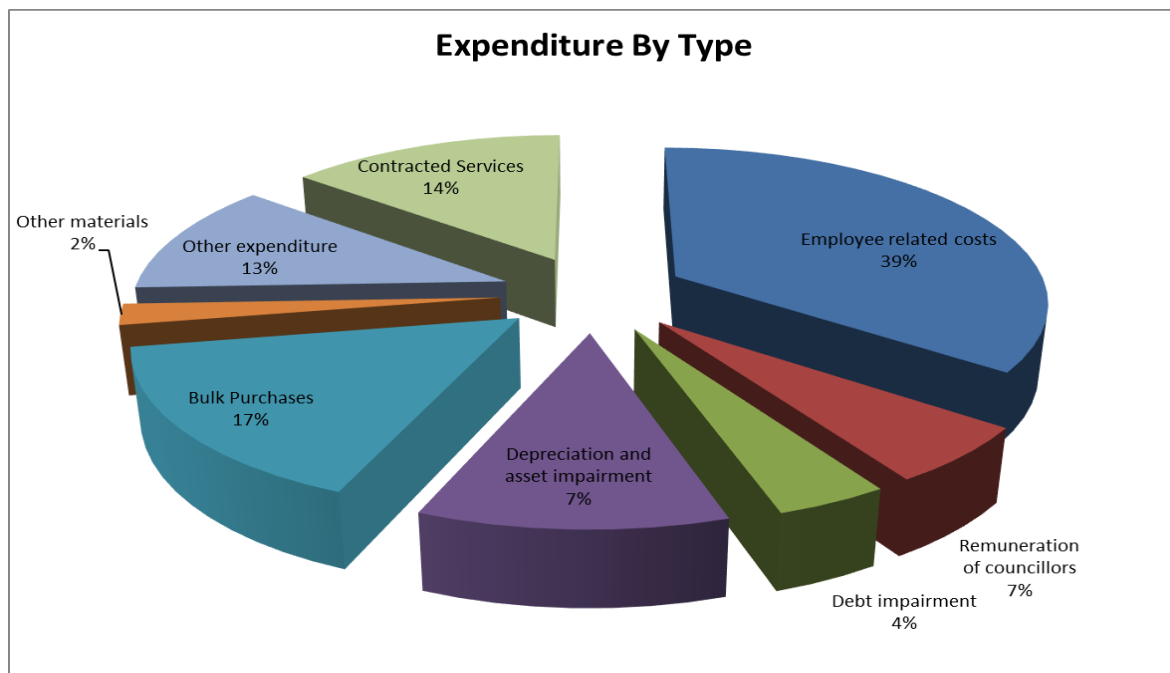


Figure 2 Main operational expenditure categories for the 2021/22 Final budget

Table 4 Operational repairs and maintenance SA1

Repairs and Maintenance	8										
Employee related costs											
Inventory Consumed (Project Maintenance)											
Contracted Services			3 468	2 706	4 000	4 000	4 000	3 000	3 180	3 403	
Other Expenditure				3 000	8 135	8 135	8 135	3 505	3 715	3 970	
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	-	-	3 468	5 706	12 135	12 135	12 135	6 505	6 895	7 372

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 pages present the ten main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 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	19 981	31 382	31 382	31 382	31 382	32 606	33 976	35 471
Service charges	21 985	22 284	33 050	34 702	34 702	34 702	34 702	36 063	37 578	39 231
Investment revenue	1 367	696	750	900	1 100	1 100	1 100	1 200	1 272	1 361
Transfers recognised - operational	79 370	76 672	86 129	90 660	103 302	103 302	103 302	92 528	94 360	91 633
Other own revenue	13 129	3 766	13 967	10 675	12 675	12 675	12 675	10 053	10 656	11 402
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>127 282</b>	<b>116 871</b>	<b>153 877</b>	<b>168 319</b>	<b>183 161</b>	<b>183 161</b>	<b>183 161</b>	<b>172 450</b>	<b>177 841</b>	<b>179 098</b>
Employee costs	42 913	51 214	53 152	57 216	57 251	57 251	57 251	57 824	61 293	65 569
Remuneration of councillors	7 637	8 350	9 299	9 256	9 256	9 256	9 256	9 633	10 211	10 925
Depreciation & asset impairment	15 245	17 489	10 145	13 834	17 234	17 234	17 234	18 287	19 055	19 055
Finance charges	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	21 541	22 303	26 410	27 710	28 063	28 063	28 063	30 015	25 929	26 761
Transfers and grants	-	-	-	-	447	447	447	-	-	-
Other expenditure	56 237	54 615	48 177	51 262	59 814	59 814	59 814	48 943	50 984	53 888
<b>Total Expenditure</b>	<b>143 573</b>	<b>153 971</b>	<b>147 183</b>	<b>159 278</b>	<b>172 065</b>	<b>172 065</b>	<b>172 065</b>	<b>164 702</b>	<b>167 473</b>	<b>176 199</b>
<b>Surplus/(Deficit)</b>	<b>(16 291)</b>	<b>(37 100)</b>	<b>6 694</b>	<b>9 042</b>	<b>11 097</b>	<b>11 097</b>	<b>11 097</b>	<b>7 748</b>	<b>10 369</b>	<b>2 899</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	32 278	36 749	33 033	32 939	35 598	35 598	35 598	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)	-	-	-	-	-	-	-	-	-	-
	15 987	(351)	39 727	41 981	46 695	46 695	46 695	47 385	44 408	38 660
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>15 987</b>	<b>(351)</b>	<b>39 727</b>	<b>41 981</b>	<b>46 695</b>	<b>46 695</b>	<b>46 695</b>	<b>47 385</b>	<b>44 408</b>	<b>38 660</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>-</b>	<b>-</b>	<b>39 918</b>	<b>39 694</b>	<b>46 663</b>	<b>46 663</b>	<b>46 663</b>	<b>47 077</b>	<b>43 019</b>	<b>37 231</b>
Transfers recognised - capital	-	-	33 033	32 939	35 598	35 598	35 598	39 637	34 039	35 761
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	6 885	6 755	11 065	11 065	11 065	7 440	8 980	1 470
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>39 918</b>	<b>39 694</b>	<b>46 663</b>	<b>46 663</b>	<b>46 663</b>	<b>47 077</b>	<b>43 019</b>	<b>37 231</b>
<b>Financial position</b>										
Total current assets	49 107	47 792	59 373	54 581	43 940	43 940	43 940	44 931	28 303	20 034
Total non current assets	353 020	371 772	416 622	386 909	414 749	414 749	414 749	442 288	466 195	465 006
Total current liabilities	17 118	31 333	17 478	17 144	35 596	35 596	35 596	33 164	16 958	13 784
Total non current liabilities	7 868	9 324	5 882	12 890	5 785	5 785	5 785	6 075	6 439	6 890
Community wealth/Equity	377 158	378 924	452 360	420 120	431 397	431 397	431 397	478 782	523 190	561 850
<b>Cash flows</b>										
Net cash from (used) operating	25 133	34 001	42 636	45 420	60 763	60 763	60 763	55 570	54 510	50 323
Net cash from (used) investing	(41 735)	(34 987)	(14 171)	(32 794)	(41 163)	(41 163)	(41 163)	(44 777)	(40 581)	(34 622)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>3 680</b>	<b>2 694</b>	<b>29 944</b>	<b>15 319</b>	<b>24 414</b>	<b>24 414</b>	<b>24 414</b>	<b>15 607</b>	<b>29 536</b>	<b>45 237</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	1 529	2 694	26 122	6 073	4 814	4 814	4 814	4 814	-	-
Application of cash and investments	(23 485)	(18 099)	(14 820)	(19 266)	(2 991)	(2 991)	(2 991)	(7 067)	(10 449)	(7 773)
<b>Balance - surplus (shortfall)</b>	<b>25 014</b>	<b>20 793</b>	<b>40 942</b>	<b>25 339</b>	<b>7 805</b>	<b>7 805</b>	<b>7 805</b>	<b>11 881</b>	<b>10 449</b>	<b>7 773</b>
<b>Asset management</b>										
Asset register summary (WDV)	351 354	368 870	39 971	39 694	46 663	46 663	46 663	47 077	43 019	37 231
Depreciation	52 756	70 223	10 144	-	17 234	17 234	17 234	18 287	19 055	19 055
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	5 253	3 336	12 135	12 135	12 135	6 505	6 895	7 372
<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>Revenue - Functional</b>	1									
<b>Governance and administration</b>		79 475	81 331	106 632	121 344	135 450	135 450	126 998	132 329	131 463
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		79 475	81 331	106 632	121 344	135 450	135 450	126 998	132 329	131 463
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		24 902	1 626	7 909	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	6 054	5 524	3 524	3 524	3 133	3 321	3 554
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		23 167	23 614	23 313	22 791	32 772	32 772	23 841	23 344	24 297
Planning and development		-	-	-	119	100	100	-	-	-
Road transport		23 167	23 614	23 313	22 672	32 672	32 672	23 841	23 344	24 297
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		32 015	47 049	49 051	49 704	45 863	45 863	56 918	51 631	54 288
Energy sources		30 851	45 267	47 363	47 642	43 801	43 801	54 721	49 340	51 895
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 164	1 782	1 688	2 061	2 061	2 061	2 197	2 291	2 393
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	159 560	153 620	186 905	201 258	218 759	218 759	212 087	211 880	214 859
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		56 769	74 247	68 405	74 930	81 851	81 851	62 043	65 483	69 624
Executive and council		19 377	22 120	19 447	16 593	17 398	17 398	17 530	18 582	19 881
Finance and administration		36 865	49 634	46 682	55 941	61 458	61 458	42 475	44 741	47 431
Internal audit		527	2 494	2 276	2 395	2 995	2 995	2 038	2 160	2 312
<b>Community and public safety</b>		23 307	24 030	24 279	26 514	25 404	25 404	26 704	27 998	29 909
Community and social services		11 938	12 108	10 051	11 431	9 860	9 860	11 423	11 832	12 661
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		11 369	11 922	14 228	15 083	15 544	15 544	15 281	16 166	17 248
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		34 980	23 973	26 081	27 990	33 441	33 441	37 268	38 966	40 603
Planning and development		1 231	2 186	4 576	6 314	6 574	6 574	6 158	6 303	6 530
Road transport		33 749	21 787	21 504	21 676	26 867	26 867	31 110	32 663	34 073
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		28 517	31 721	28 417	30 629	31 370	31 370	38 688	35 026	36 063
Energy sources		26 691	29 535	26 402	27 247	27 338	27 338	35 302	31 437	32 259
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 826	2 186	2 015	3 382	4 032	4 032	3 386	3 589	3 804
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	143 573	153 971	147 183	160 063	172 065	172 065	164 702	167 473	176 199
<b>Surplus/(Deficit) for the year</b>		15 987	(351)	39 722	41 196	46 695	46 695	47 385	44 408	38 660

**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		
		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>Revenue by Vote</b>										
Vote 1 - [NAME OF VOTE 1]	1	-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		79 475	81 331	106 622	121 344	135 450	135 450	126 998	132 329	131 463
Vote 3 - [NAME OF VOTE 3]		24 902	1 626	7 918	7 419	4 674	4 674	4 330	4 577	4 811
Vote 4 - [NAME OF VOTE 4]		55 182	70 663	72 364	72 495	78 635	78 635	80 759	74 974	78 585
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>Total Revenue by Vote</b>	2	<b>159 560</b>	<b>153 620</b>	<b>186 904</b>	<b>201 258</b>	<b>218 759</b>	<b>218 759</b>	<b>212 087</b>	<b>211 880</b>	<b>214 859</b>
<b>Expenditure by Vote to be appropriated</b>										
Vote 1 - [NAME OF VOTE 1]	1	19 904	24 613	21 723	18 989	20 393	20 393	19 568	20 742	22 193
Vote 2 - [NAME OF VOTE 2]		24 855	37 809	32 830	41 579	46 828	46 828	28 303	29 824	31 504
Vote 3 - [NAME OF VOTE 3]		35 828	36 830	39 954	43 233	42 190	42 190	43 070	45 241	48 325
Vote 4 - [NAME OF VOTE 4]		62 986	54 719	52 676	56 262	62 654	62 654	73 761	71 666	74 177
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>Total Expenditure by Vote</b>	2	<b>143 573</b>	<b>153 971</b>	<b>147 183</b>	<b>160 063</b>	<b>172 065</b>	<b>172 065</b>	<b>164 702</b>	<b>167 473</b>	<b>176 199</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>15 987</b>	<b>(351)</b>	<b>39 722</b>	<b>41 196</b>	<b>46 695</b>	<b>46 695</b>	<b>47 385</b>	<b>44 408</b>	<b>38 660</b>

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

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

**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	19 981	31 382	31 382	31 382	31 382	32 606	33 976	35 471
Service charges - electricity revenue	2	19 976	20 502	31 088	32 642	32 642	32 642	32 642	33 916	35 340	36 895
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	2 008	1 782	1 962	2 060	2 060	2 060	2 060	2 147	2 238	2 336
Rental of facilities and equipment		227	262	181	147	437	437	437	450	477	510
Interest earned - external investments		1 367	696	750	900	1 100	1 100	1 100	1 200	1 272	1 361
Interest earned - outstanding debtors		-	-	750	1 000	1 500	1 500	1 500	1 900	2 014	2 155
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		10 165	427	3 000	3 600	1 603	1 603	1 603	1 003	1 064	1 138
Licences and permits		1 672	1 544	3 054	1 924	1 999	1 999	1 999	2 208	2 341	2 504
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		79 370	76 672	86 129	90 660	103 302	103 302	103 302	92 528	94 360	91 633
Other revenue	2	1 066	1 534	4 634	3 004	6 135	6 135	6 135	2 991	3 171	3 393
Gains		-	-	-	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>153 877</b>	<b>168 319</b>	<b>183 161</b>	<b>183 161</b>	<b>183 161</b>	<b>172 450</b>	<b>177 841</b>	<b>179 098</b>
<b>Expenditure By Type</b>											
Employee related costs	2	42 913	51 214	53 152	57 216	57 251	57 251	57 251	57 824	61 293	65 569
Remuneration of councillors		7 637	8 350	9 299	9 256	9 256	9 256	9 256	9 633	10 211	10 925
Debt impairment	3	-	-	3 900	8 900	9 900	9 900	9 900	6 726	7 008	7 317
Depreciation & asset impairment	2	15 245	17 489	10 145	13 834	17 234	17 234	17 234	18 287	19 055	19 055
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	2	21 541	22 303	23 258	24 421	24 313	24 313	24 313	26 469	22 170	22 740
Inventory consumed	8	-	-	3 152	3 290	3 750	3 750	3 750	3 546	3 759	4 021
Contracted services		5 788	7 640	21 867	25 813	28 297	28 297	28 297	23 218	23 943	25 172
Transfers and subsidies		-	-	-	-	447	447	447	-	-	-
Other expenditure	4, 5	50 449	46 975	22 410	17 369	21 618	21 618	21 618	18 999	20 033	21 399
Losses		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>143 573</b>	<b>153 971</b>	<b>147 183</b>	<b>160 099</b>	<b>172 065</b>	<b>172 065</b>	<b>172 065</b>	<b>164 702</b>	<b>167 473</b>	<b>176 199</b>
<b>Surplus/(Deficit)</b>		<b>(16 291)</b>	<b>(37 100)</b>	<b>6 694</b>	<b>8 221</b>	<b>11 097</b>	<b>11 097</b>	<b>11 097</b>	<b>7 748</b>	<b>10 369</b>	<b>2 899</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		32 278	36 749	33 033	32 939	35 598	35 598	35 598	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)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>15 987</b>	<b>(351)</b>	<b>39 727</b>	<b>41 160</b>	<b>46 695</b>	<b>46 695</b>	<b>46 695</b>	<b>47 385</b>	<b>44 408</b>	<b>38 660</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>15 987</b>	<b>(351)</b>	<b>39 727</b>	<b>41 160</b>	<b>46 695</b>	<b>46 695</b>	<b>46 695</b>	<b>47 385</b>	<b>44 408</b>	<b>38 660</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>15 987</b>	<b>(351)</b>	<b>39 727</b>	<b>41 160</b>	<b>46 695</b>	<b>46 695</b>	<b>46 695</b>	<b>47 385</b>	<b>44 408</b>	<b>38 660</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>15 987</b>	<b>(351)</b>	<b>39 727</b>	<b>41 160</b>	<b>46 695</b>	<b>46 695</b>	<b>46 695</b>	<b>47 385</b>	<b>44 408</b>	<b>38 660</b>

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

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

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

**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
<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	2 300	90	160
Vote 2 - [NAME OF VOTE 2]		-	-	94	135	291	291	291	450	590	510
Vote 3 - [NAME OF VOTE 3]		-	-	132	2 180	1 859	1 859	1 859	850	490	200
Vote 4 - [NAME OF VOTE 4]		-	-	39 672	37 329	44 470	44 470	44 470	43 477	41 849	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>		-	-	39 918	39 694	46 663	46 663	46 663	47 077	43 019	37 231
<b>Total Capital Expenditure - Vote</b>		-	-	39 918	39 694	46 663	46 663	46 663	47 077	43 019	37 231
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	129	695	685	685	685	3 350	930	710
Executive and council				20	50	44	44	44	2 300	90	160
Finance and administration				109	645	641	641	641	1 050	840	550
Internal audit				-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	117	1 670	1 509	1 509	1 509	250	240	160
Community and social services				79	255	230	230	230	130	70	90
Sport and recreation				-	-	-	-	-	-	-	-
Public safety				38	1 415	1 279	1 279	1 279	120	170	70
Housing				-	-	-	-	-	-	-	-
Health				-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	24 342	21 329	32 561	32 561	32 561	21 372	25 399	20 861
Planning and development				-	-	-	-	-	-	-	-
Road transport				24 342	21 329	32 561	32 561	32 561	21 372	25 399	20 861
Environmental protection				-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	15 330	16 000	11 909	11 909	11 909	22 105	16 450	15 500
Energy sources				15 330	15 700	11 909	11 909	11 909	22 005	15 950	15 500
Water management				-	-	-	-	-	-	-	-
Waste water management				-	-	-	-	-	-	-	-
Waste management				-	300	-	-	-	100	500	-
<b>Other</b>				-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	-	-	39 918	39 694	46 663	46 663	46 663	47 077	43 019	37 231
<b>Funded by:</b>											
National Government				33 033	32 939	35 598	35 598	35 598	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	35 598	35 598	35 598	39 637	34 039	35 761
<b>Borrowing</b>	6										
Internally generated funds				6 885	6 755	11 065	11 065	11 065	7 440	8 980	1 470
<b>Total Capital Funding</b>	7	-	-	39 918	39 694	46 663	46 663	46 663	47 077	43 019	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	2 694	26 122	6 073	4 814	4 814	4 814	4 814		
Call investment deposits	1										
Consumer debtors	1	5 573	6 402	5 573	47 770	35 461	35 461	35 461	39 378	27 565	19 295
Other debtors		41 461	38 250	26 940		2 926	2 926	2 926			
Current portion of long-term receivables											
Inventory	2	544	446	739	739	739	739	739	739	739	739
<b>Total current assets</b>		<b>49 107</b>	<b>47 792</b>	<b>59 373</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	106	104	88	88	88	88	88	88
Investment in Associate											
Property, plant and equipment	3	351 367	368 870	413 719	384 019	413 248	413 248	413 248	441 838	465 602	464 193
Biological		1 506	2 762	2 762	2 762	1 211	1 211	1 211			
Intangible		35	33	33	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>416 622</b>	<b>386 909</b>	<b>414 749</b>	<b>414 749</b>	<b>414 749</b>	<b>442 288</b>	<b>466 195</b>	<b>465 006</b>
<b>TOTAL ASSETS</b>		<b>402 127</b>	<b>419 564</b>	<b>475 995</b>	<b>441 490</b>	<b>458 689</b>	<b>458 689</b>	<b>458 689</b>	<b>487 219</b>	<b>494 499</b>	<b>485 040</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4										
Consumer deposits		1 081	1 021	1 081		1 026	1 026	1 026	1 077	1 142	1 222
Trade and other payables	4	12 776	26 691	12 776	17 144	28 999	28 999	28 999	28 285	11 786	8 251
Provisions		3 261	3 621	3 621		5 571	5 571	5 571	3 802	4 030	4 312
<b>Total current liabilities</b>		<b>17 118</b>	<b>31 333</b>	<b>17 478</b>	<b>17 144</b>	<b>35 596</b>	<b>35 596</b>	<b>35 596</b>	<b>33 164</b>	<b>16 958</b>	<b>13 784</b>
<b>Non current liabilities</b>											
Borrowing											
Provisions		7 868	9 324	5 882	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>5 882</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>24 986</b>	<b>40 657</b>	<b>23 360</b>	<b>30 034</b>	<b>41 381</b>	<b>41 381</b>	<b>41 381</b>	<b>39 239</b>	<b>23 397</b>	<b>20 674</b>
<b>NET ASSETS</b>	5	<b>377 141</b>	<b>378 907</b>	<b>452 636</b>	<b>411 456</b>	<b>417 307</b>	<b>417 307</b>	<b>417 307</b>	<b>447 980</b>	<b>471 102</b>	<b>464 366</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		377 158	378 924	452 360	420 120	431 397	431 397	431 397	478 782	523 190	561 850
Reserves	4										
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>377 158</b>	<b>378 924</b>	<b>452 360</b>	<b>420 120</b>	<b>431 397</b>	<b>431 397</b>	<b>431 397</b>	<b>478 782</b>	<b>523 190</b>	<b>561 850</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
<b>R thousand</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		12 590	13 361	15 585	25 586	24 936	24 936	24 936	25 909	27 464	29 386
Service charges		23 294	26 264	28 669	23 827	22 534	22 534	22 534	23 417	24 822	26 560
Other revenue		-	-	10 619	8 331	17 331	17 331	17 331	11 419	12 744	14 146
Transfers and Subsidies - Operational	1	79 370	76 672	85 379	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	35 598	35 598	35 598	39 637	34 039	35 761
Interest		1 367	696	750	1 405	1 992	1 992	1 992	2 349	2 490	2 664
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(123 766)	(119 741)	(130 408)	(137 329)	(144 484)	(144 484)	(144 484)	(139 689)	(141 409)	(149 827)
Finance charges		-	-	(991)	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	-	(447)	(447)	(447)	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25 133</b>	<b>34 001</b>	<b>42 636</b>	<b>45 420</b>	<b>60 763</b>	<b>60 763</b>	<b>60 763</b>	<b>55 570</b>	<b>54 510</b>	<b>50 323</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	4 100	900	5 500	5 500	5 500	2 300	2 438	2 609
Decrease (increase) in non-current receivables		-	-	16 893	6 000	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(41 735)	(34 987)	(35 164)	(39 694)	(46 663)	(46 663)	(46 663)	(47 077)	(43 019)	(37 231)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(41 735)</b>	<b>(34 987)</b>	<b>(14 171)</b>	<b>(32 794)</b>	<b>(41 163)</b>	<b>(41 163)</b>	<b>(41 163)</b>	<b>(44 777)</b>	<b>(40 581)</b>	<b>(34 622)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(16 602)</b>	<b>(986)</b>	<b>28 465</b>	<b>12 626</b>	<b>19 600</b>	<b>19 600</b>	<b>19 600</b>	<b>10 793</b>	<b>13 929</b>	<b>15 701</b>
Cash/cash equivalents at the year begin:	2	20 282	3 680	1 479	2 694	4 814	4 814	4 814	4 814	15 607	29 536
Cash/cash equivalents at the year end:	2	3 680	2 694	29 944	15 319	24 414	24 414	24 414	15 607	29 536	45 237

### 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.

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.

## 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.

**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	29 944	15 319	24 414	24 414	24 414	15 607	29 536	45 237
Other current investments > 90 days		(2 151)	0	(3 822)	(9 247)	(19 600)	(19 600)	(19 600)	(10 793)	(29 536)	(45 237)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>1 529</b>	<b>2 694</b>	<b>26 122</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		17	17	17	2 432	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(23 502)	(18 116)	(14 837)	(21 697)	(2 991)	(2 991)	(2 991)	(7 067)	(10 449)	(7 773)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(23 485)</b>	<b>(18 099)</b>	<b>(14 820)</b>	<b>(19 266)</b>	<b>(2 991)</b>	<b>(2 991)</b>	<b>(2 991)</b>	<b>(7 067)</b>	<b>(10 449)</b>	<b>(7 773)</b>
<b>Surplus(shortfall)</b>		<b>25 014</b>	<b>20 793</b>	<b>40 942</b>	<b>25 339</b>	<b>7 805</b>	<b>7 805</b>	<b>7 805</b>	<b>11 881</b>	<b>10 449</b>	<b>7 773</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**

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	351 354	368 870	39 971	39 694	46 663	46 663	47 077	43 019	37 231
<i>Roads Infrastructure</i>		81 770	81 024	17 451	10 189	14 724	14 724	11 749	19 019	20 761
<i>Storm water Infrastructure</i>		7 886	7 545	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		68 087	73 483	15 230	15 600	11 909	11 909	22 005	15 950	15 000
<i>Water Supply Infrastructure</i>		1 786	1 588	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		155	150	-	300	-	-	100	500	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>159 685</b>	<b>163 790</b>	<b>32 681</b>	<b>26 089</b>	<b>26 633</b>	<b>26 633</b>	<b>33 854</b>	<b>35 469</b>	<b>35 761</b>
<b>Community Assets</b>		<b>78 538</b>	<b>79 882</b>	<b>4 382</b>	<b>8 100</b>	<b>12 987</b>	<b>12 987</b>	<b>7 583</b>	<b>3 220</b>	
<b>Heritage Assets</b>		<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>112</b>	<b>106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Assets</b>		<b>53 583</b>	<b>66 132</b>	<b>1 400</b>	<b>2 090</b>	<b>4 001</b>	<b>4 001</b>	<b>900</b>	<b>2 930</b>	<b>420</b>
<b>Biological or Cultivated Assets</b>		<b>1 506</b>	<b>2 762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>35</b>	<b>33</b>	<b>-</b>	<b>100</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>300</b>
<b>Computer Equipment</b>		<b>340</b>	<b>388</b>	<b>16</b>	<b>560</b>	<b>445</b>	<b>445</b>	<b>750</b>	<b>650</b>	<b>260</b>
<b>Furniture and Office Equipment</b>		<b>878</b>	<b>878</b>	<b>48</b>	<b>195</b>	<b>179</b>	<b>179</b>	<b>340</b>	<b>250</b>	<b>300</b>
<b>Machinery and Equipment</b>		<b>3 171</b>	<b>3 024</b>	<b>487</b>	<b>210</b>	<b>415</b>	<b>415</b>	<b>800</b>	<b>300</b>	<b>190</b>
<b>Transport Assets</b>		<b>7 306</b>	<b>5 675</b>	<b>957</b>	<b>2 350</b>	<b>1 804</b>	<b>1 804</b>	<b>2 650</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>46 198</b>	<b>46 198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>351 354</b>	<b>368 870</b>	<b>39 971</b>	<b>39 694</b>	<b>46 663</b>	<b>46 663</b>	<b>47 077</b>	<b>43 019</b>	<b>37 231</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>52 756</b>	<b>70 223</b>	<b>15 398</b>	<b>3 336</b>	<b>29 369</b>	<b>29 369</b>	<b>24 792</b>	<b>25 950</b>	<b>26 427</b>
<b>Depreciation</b>	7	52 756	70 223	10 144	-	17 234	17 234	18 287	19 055	19 055
<b>Repairs and Maintenance by Asset Class</b>	3	-	-	5 253	3 336	12 135	12 135	6 505	6 895	7 372
<i>Roads Infrastructure</i>		-	-	1 609	750	8 500	8 500	4 000	4 240	4 537
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	740	400	400	400	300	318	337
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>-</b>	<b>-</b>	<b>2 349</b>	<b>1 150</b>	<b>8 900</b>	<b>8 900</b>	<b>4 300</b>	<b>4 558</b>	<b>4 874</b>
<b>Community Facilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sport and Recreation Facilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</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>
<b>Revenue Generating</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-revenue Generating</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operational Buildings</b>		<b>-</b>	<b>-</b>	<b>1 130</b>	<b>800</b>	<b>1 400</b>	<b>1 400</b>	<b>1 000</b>	<b>1 060</b>	<b>1 134</b>
<b>Housing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>1 130</b>	<b>800</b>	<b>1 400</b>	<b>1 400</b>	<b>1 000</b>	<b>1 060</b>	<b>1 134</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>
<b>Servitudes</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Licences and Rights</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285</b>	<b>285</b>	<b>205</b>	<b>217</b>	<b>231</b>
<b>Machinery and Equipment</b>		<b>-</b>	<b>-</b>	<b>145</b>	<b>256</b>	<b>200</b>	<b>200</b>	<b>300</b>	<b>318</b>	<b>340</b>
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>1 599</b>	<b>700</b>	<b>1 350</b>	<b>1 350</b>	<b>700</b>	<b>742</b>	<b>793</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>52 756</b>	<b>70 223</b>	<b>15 398</b>	<b>3 336</b>	<b>29 369</b>	<b>29 369</b>	<b>24 792</b>	<b>25 950</b>	<b>26 427</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>Energy:</b>									
Electricity (at least min.service level)		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
	<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
Electricity (< min.service level)		315	315	315	315	315	315	315	315
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-
Other energy sources		78	78	78	78	78	78	78	78
	<i>Below Minimum Service Level sub-total</i>	393	393	393	393	393	393	393	393
<b>Total number of households</b>	5	<b>14 191</b>	<b>14 191</b>	<b>14 191</b>	<b>14 191</b>	<b>14 191</b>	<b>14 191</b>	<b>14 191</b>	<b>14 191</b>
<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
Using communal refuse dump		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
Other rubbish disposal		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
<b>Total number of households</b>	5	<b>12 767</b>	<b>12 767</b>	<b>12 767</b>	<b>12 767</b>	<b>12 767</b>	<b>12 767</b>	<b>12 767</b>	<b>12 767</b>
<b>Households receiving Free Basic Service</b>									
Water (6 kilolitres per household per month)	7	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-
Electricity /other energy (50kwh per household per month)		-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>									
Water (6 kilolitres per indigent household per month)	8	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-
Electricity /other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>									
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>									
Property rates (R value threshold)		50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Refuse (average litres per week)		-	-	-	-	-	-	-	-

## **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 Final 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 Final 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 budget principles/assumptions 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 which was 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.
- There are no tariffs increase for 2021/2022 in trying to mitigate the negative economic impact caused by COVID 19 pandemic except for electricity and property rates tariffs which were increased in line with recommendations from NERSA and NT.
- Employee related cost were increased by CPI+1%
- Other revenue and other expenditure items were increased by 6% which is the maximum range for inflation rate targeting.

### **2.3 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;

## **2.4 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.

## **2.5 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.

## **2.6 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.

## **2.7 Legislation compliance status**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### **1. In year reporting**

Reporting to National and Provincial Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting is reported to council committees monthly and to the Mayor (within 10 working days) has progressively improved.

### **2. Internship programme**

The municipality is participating in the Municipal Financial Management Internship programme and has employed four interns undergoing training in various divisions of the Financial Services Department and one intern was appointed permanently from 01 December 2021 and the municipality is in the process to appoint the fifty intern and interviews are set to take place on the 3<sup>rd</sup> June 2021. Since the introduction of the Internship programme the municipality has successfully employed and trained all interns through this programme and a majority of them except for three interns who are currently doing the municipal financial management programme which commenced in April 2021.

### **3. Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

### **4. Audit Committee**

An Audit Committee has been established and is fully functional.

### **5. Service Delivery and Implementation Plan**

The detail SDBIP document is at a draft stages and with council committees which is a process that will be finalized after the approval of 2021/22 MTREF in May 2021 so that it will be directly aligned and informed by the 2021/22 MTREF.

### **6. Annual Report**

Annual report is compiled in terms of the MFMA and National Treasury requirements.

### **7. MFMA Training**

The MFMA training module is undertaken by all new interns and of the four interns one have completed and for other three, the training is ongoing.

### **8. Policies**

The Credit Control and Debt Collection 2021/22 and SCM Policy 2021 were revised and approved by the council on the 29<sup>th</sup> March 2021 as per resolution number MLMSC 21/321 and

MLMSC 21/323 respectively. Where else the other budget related policies were approved as per MLMSC 21/495 with no changes on the 24<sup>th</sup> May 2021.

## **9. Financial Ratios**

The ratios as per National Treasury MFMA Circular 71 and Provincial Treasury Circular PT/MF 12 of 2020/21 have been complied with.



**Table 15: Final 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>EXPENDITURE:</b>	1									
<b>Operating expenditure of 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		
<b>Demarcation 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>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		32 278	36 749	33 033	32 939	35 598	35 598	39 637	34 039	35 761
Municipal Infrastructure Grant (MIG)		24 278	21 749	18 033	17 939	24 439	24 439	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>		-	-	-	-	-	-	-	-	-
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 expenditure of Transfers and Grants</b>		32 278	36 749	33 033	32 939	35 598	35 598	39 637	34 039	35 761
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		111 648	113 421	119 157	123 599	138 900	138 900	132 165	128 399	127 394

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

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Summary of Employee and Councillor remuneration R thousand	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
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages				5 442	5 399	5 399	5 399	5 556	5 890	6 302
Pension and UIF Contributions				766	766	766	766	795	843	902
Medical Aid Contributions				86	86	86	86	105	111	119
Motor Vehicle Allowance				1 894	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				90	90	90	90	90	95	101
<b>Sub Total - Councillors</b>		-	-	<b>9 299</b>	<b>9 256</b>	<b>9 256</b>	<b>9 256</b>	<b>9 633</b>	<b>10 211</b>	<b>10 925</b>
<b>% increase</b>	4	-	-	-	<b>(0.5%)</b>	<b>0.0%</b>	-	<b>4.1%</b>	<b>6.0%</b>	<b>7.0%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages				2 731	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			29	29	29	29	54	57	61
Housing Allowances	3			72	72	72	72	72	76	82
Other benefits and allowances	3			175	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>		-	-	<b>3 581</b>	<b>4 012</b>	<b>4 107</b>	<b>4 107</b>	<b>4 235</b>	<b>4 489</b>	<b>4 803</b>
<b>% increase</b>	4	-	-	-	<b>12.1%</b>	<b>2.4%</b>	-	<b>3.1%</b>	<b>6.0%</b>	<b>7.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages				32 382	38 634	35 432	35 432	35 660	37 800	40 446
Pension and UIF Contributions				4 395	4 642	4 642	4 642	4 781	5 068	5 423
Medical Aid Contributions				2 646	2 618	2 618	2 618	2 607	2 764	2 957
Overtime				1 620	1 705	1 705	1 705	1 618	1 715	1 835
Performance Bonus				2 380	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			2 229	1 862	1 717	1 717	1 614	1 711	1 816
Payments in lieu of leave				-	-	-	-	-	-	-
Long service awards				-	-	-	-	-	-	-
Post-retirement benefit obligations	6			-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		-	-	<b>49 571</b>	<b>57 216</b>	<b>53 144</b>	<b>53 144</b>	<b>53 589</b>	<b>56 804</b>	<b>60 766</b>
<b>% increase</b>	4	-	-	-	<b>15.4%</b>	<b>(7.1%)</b>	-	<b>0.8%</b>	<b>6.0%</b>	<b>7.0%</b>
<b>Total Parent Municipality</b>		-	-	<b>62 451</b>	<b>70 484</b>	<b>66 507</b>	<b>66 507</b>	<b>67 457</b>	<b>71 504</b>	<b>76 494</b>

SUMMARY	<u>Special Adjustments Budget 2020/21</u>	<u>Draft Budget 2021/22</u>	<u>Final 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)	(32 606 253.18)	(33 975 715.81)	(35 470 647.31)	15%
Service charges-electricity revenue	(32 642 496.35)	(27 572 750.35)	(33 915 553.71)	(35 340 006.96)	(36 894 967.27)	16%
Service charges-refuse revenue	(2 059 837.42)	(2 067 131.36)	(2 147 465.02)	(2 237 789.85)	(2 336 453.62)	1%
Rentals of facilities and equipment	(437 000.00)	(450 000.00)	(450 000.00)	(477 000.00)	(510 390.00)	0%
Interest earned-External investments	(1 100 000.00)	(1 200 000.00)	(1 200 000.00)	(1 272 000.00)	(1 361 040.00)	1%
Interest earned-Outstanding Debtors	(1 500 000.00)	(1 900 000.00)	(1 900 000.00)	(2 014 000.00)	(2 154 980.00)	1%
Fines	(1 603 314.00)	(1 003 314.00)	(1 003 314.00)	(1 063 512.84)	(1 137 958.74)	0%
Licences and permits	(1 998 977.99)	(2 208 070.01)	(2 208 070.01)	(2 340 554.21)	(2 504 393.01)	1%
Grant income-Operating	(103 302 000.00)	(92 528 000.00)	(92 528 000.00)	(94 360 000.00)	(91 633 000.00)	44%
Grant income-Capital	(35 598 000.00)	(39 637 000.00)	(39 637 000.00)	(34 039 000.00)	(35 761 000.00)	19%
Other Revenue	(6 135 490.02)	(2 991 320.68)	(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)	(1 500 000.00)	(1 590 000.00)	(1 701 300.00)	1%
	<b>(218 759 457.63)</b>	<b>(204 439 928.25)</b>	<b>(212 086 976.60)</b>	<b>(211 880 379.59)</b>	<b>(214 858 885.85)</b>	<b>100%</b>
<b>Expenditure by Type</b>						
Employee related costs	57 250 609.04	59 934 332.43	57 823 932.43	61 293 368.38	65 569 110.41	35%
Remuneration of councillors	9 256 007.86	9 633 142.59	9 633 142.59	10 211 131.14	10 924 733.68	6%
Debt impairment	9 900 000.00	4 900 000.00	6 725 848.49	7 008 334.13	7 316 700.83	4%
Depreciation and asset impairment	17 234 028.37	17 507 431.21	18 287 068.71	19 055 125.59	19 055 125.59	11%
Bulk Purchases	24 313 350.00	25 499 017.50	26 469 380.00	22 170 240.00	22 740 454.40	16%
Other materials	3 749 542.50	3 546 000.00	3 546 000.00	3 758 760.00	4 020 707.20	2%
Other expenditure	21 617 521.50	19 017 030.57	18 998 630.57	20 032 548.40	21 399 316.79	12%
Transfers and subsidies	446 934.31	-	-	-	-	0%
Contracted Services	28 296 866.13	19 618 091.30	23 218 091.30	23 943 046.30	25 172 459.05	14%
	<b>172 064 859.70</b>	<b>159 655 045.60</b>	<b>164 702 094.09</b>	<b>167 472 553.94</b>	<b>176 198 607.96</b>	<b>100%</b>
<b>(Surplus)/ Deficit</b>	<b>(46 694 597.92)</b>	<b>(44 784 882.65)</b>	<b>(47 384 882.51)</b>	<b>(44 407 825.65)</b>	<b>(38 660 277.89)</b>	
<b>Capital Expenditure</b>	<b>46 663 371.43</b>	<b>44 477 000.00</b>	<b>47 076 999.86</b>	<b>43 019 000.13</b>	<b>37 231 000.00</b>	
				-	-	
<b>Net (Surplus)/ Deficit</b>	<b>(31 226.49)</b>	<b>(307 882.65)</b>	<b>(307 882.65)</b>	<b>(1 388 825.52)</b>	<b>(1 429 277.89)</b>	

CAPITAL EXPENDITURE						
VOTE DESCRIPTION	FUNDING SOURCE	Special Adjustments Budget 2020/21	Draft Budget 2021-22	Final Budget 2021-22	BUDGET 2022-23	BUDGET 2023-24
<b>Municipal Manager</b>						
Computer Equipment	INTERNAL FUNDS	20 000.00	20 000.00	20 000.00	30 000.00	40 000.00
Furniture and Office Equipment:Acquisitions	INTERNAL FUNDS	10 000.00	10 000.00	10 000.00	20 000.00	30 000.00
		<b>30 000.00</b>	<b>30 000.00</b>	<b>30 000.00</b>	<b>50 000.00</b>	<b>70 000.00</b>
<b>Mayoral and Council</b>						
Computer Equipment	INTERNAL FUNDS		10 000.00	10 000.00	20 000.00	40 000.00
Furniture and Office Equipment:Acquisitions	INTERNAL FUNDS	13 750.00	10 000.00	10 000.00	20 000.00	50 000.00
Transport Assets	INTERNAL FUNDS			2 250 000.00		
		<b>13 750.00</b>	<b>20 000.00</b>	<b>2 270 000.00</b>	<b>40 000.00</b>	<b>90 000.00</b>
<b>Executive and council</b>						
		<b>43 750.00</b>	<b>50 000.00</b>	<b>2 300 000.00</b>	<b>90 000.00</b>	<b>160 000.00</b>
<b>Administrative and Corporate Support</b>						
Computer Equipment:Acquisitions / Filing Management S	INTERNAL FUNDS	300 000.00	-	500 000.00	200 000.00	-
Furniture and Office Equipment (Multi media screen):Acquisitions	INTERNAL FUNDS	50 000.00	100 000.00	100 000.00	50 000.00	40 000.00
		<b>350 000.00</b>	<b>100 000.00</b>	<b>600 000.00</b>	<b>250 000.00</b>	<b>40 000.00</b>
<b>Budget and Treasury Office</b>						
Machinery and Equipment: Acquisitions	INTERNAL FUNDS	25 846.45	50 000.00	50 000.00	60 000.00	70 000.00
Computer Equipment:Acquisitions	INTERNAL FUNDS	55 000.00	30 000.00	100 000.00	300 000.00	100 000.00
Furniture and Office Equipment	INTERNAL FUNDS	10 000.00	20 000.00	100 000.00	30 000.00	40 000.00
Intangible Assets	INTERNAL FUNDS	200 000.00	200 000.00	200 000.00	200 000.00	300 000.00
		<b>290 846.45</b>	<b>300 000.00</b>	<b>450 000.00</b>	<b>590 000.00</b>	<b>510 000.00</b>
<b>Finance and administration</b>						
		<b>640 846.45</b>	<b>400 000.00</b>	<b>1 050 000.00</b>	<b>840 000.00</b>	<b>550 000.00</b>
<b>Community Services</b>						
Computer Equipment	INTERNAL FUNDS	10 000.00	20 000.00	20 000.00	30 000.00	30 000.00
Furniture and Office Equipment	INTERNAL FUNDS	10 000.00	10 000.00	10 000.00	20 000.00	30 000.00
Car Wash structure	INTERNAL FUNDS	200 000.00	-	-	-	-
		<b>220 000.00</b>	<b>30 000.00</b>	<b>30 000.00</b>	<b>50 000.00</b>	<b>60 000.00</b>
<b>Libraries</b>						
Furniture and Office Equipment: Acquisition	INTERNAL FUNDS	10 000.00	50 000.00	50 000.00	20 000.00	30 000.00
Computer Equipment:Acquisitions	INTERNAL FUNDS		50 000.00	50 000.00		
		<b>10 000.00</b>	<b>100 000.00</b>	<b>100 000.00</b>	<b>20 000.00</b>	<b>30 000.00</b>
<b>Community and social services</b>						
		<b>230 000.00</b>	<b>130 000.00</b>	<b>130 000.00</b>	<b>70 000.00</b>	<b>90 000.00</b>
<b>Electricity Services</b>						
<b>Infrastructure Assets</b>						
Electrical Infrastructure: HV and LV Networks:Cost:Acqu	INTERNAL FUNDS	500 000.00	400 000.00	400 000.00	800 000.00	200 000.00
Electrical Infrastructure:Acquisitions (Street Lights)	INTERNAL FUNDS	-	100 000.00	100 000.00	100 000.00	100 000.00
Electrical Infrastructure:Future Use:Power Plants:Cost:Ac	INEP	-	10 000 000.00	10 000 000.00	6 000 000.00	
Nqekwane Area-Ward 1	INEP	1 500 000.00	875 000.00	875 000.00		
Thubalethu Extension- Ward 2	INEP	5 159 000.00			8 000 000.00	10 000 000.00
Ofankomo/Njomelwane Electrification Project- Ward 3	INEP	500 000.00		1 250 000.00		
Kataza Area- Ward 4	INEP	1 000 000.00	1 525 000.00	1 525 000.00		
Umhlathuze Area- Ward 5	INEP	500 000.00	2 500 000.00	2 500 000.00		
Dubeni Area-Ward 6	INEP	500 000.00	625 000.00	625 000.00		
Inkisa Area-Ward 8	INEP	500 000.00	2 125 000.00	2 125 000.00		
Ntombokazi Area- Ward 12	INEP	1 000 000.00	105 000.00	105 000.00		
Sangoyane Area- Ward 13	INEP	500 000.00	1 800 000.00	1 800 000.00		
Njomelwane-Ward 3	INEP		1 250 000.00	-		
INEP Projects	INEP					5 000 000.00
Machinery and Equipment:Acquisitions (Metering)	INTERNAL FUNDS	100 000.00	100 000.00	100 000.00	100 000.00	100 000.00
Transformer housings	INTERNAL FUNDS	100 000.00	300 000.00	300 000.00	250 000.00	
Airconditioning capital ( offices and Library)	INTERNAL FUNDS	50 000.00	100 000.00	100 000.00	100 000.00	100 000.00
Lightning earthing of municipal buildings	INTERNAL FUNDS		200 000.00	200 000.00	600 000.00	
		<b>11 909 000.00</b>	<b>22 005 000.00</b>	<b>22 005 000.00</b>	<b>15 950 000.00</b>	<b>15 500 000.00</b>

<b>Roads</b>						
<b>Infrastructure Assets</b>						
Urban Roads Upgrade & Rehabilitation: Phase 5 - Town	INTERNAL FUNDS	456 959.11		-		-
Nungwini Gravel Road	INTERNAL FUNDS	1 380 411.26		-		-
Mfule Gravel Road	INTERNAL FUNDS	-		-		-
Manzawayo Gravel Road	INTERNAL FUNDS	-		-		-
Hawai Gravel Road	INTERNAL FUNDS	-		-		-
Mkhakhwini, Sangoyane Gravel Road	INTERNAL FUNDS	-		-		-
Noziphiva Gravel Road	INTERNAL FUNDS	1 065 186.06		-		-
Mbiza Gravel Road-Ward 11	MIG	5 909 982.61		-		-
Mabhungu Gravel Road- Ward 8	MIG	5 191 368.88		-		-
Ndundulu Gravel Road-Ward 8	MIG	719 737.66	2 573 695.14	4 663 669.66	1 747 056.13	
Makhubalo Gravel Road-Ward 9	MIG	-	3 472 028.14	3 122 028.14	350 000.00	
Ntillingwane Gravel Road-Ward 12	MIG	-	3 030 551.86	3 963 505.20	1 560 000.00	
MIG Projects	MIG	-	-	-	15 361 944.00	20 761 000.00
		<b>14 723 645.58</b>	<b>9 076 275.14</b>	<b>11 749 203.00</b>	<b>19 019 000.13</b>	<b>20 761 000.00</b>
<b>Community Assets</b>						
Gobihlahla Creche	INTERNAL FUNDS	263 915.06		-	-	-
Mpevu Community Hall	INTERNAL FUNDS	-		-	-	-
Ntombokazi Community Hall		-		-	-	-
Mehlamasha Community Hall	INTERNAL FUNDS	105 231.68		-		-
Sangoyane Sportsfield-Ward 13	MIG	9 915 941.16	3 035 106.86	1 382 178.86		-
Kataza Creche	MIG	2 701 969.69				
Mahehe Creche-Ward 1	MIG	-	2 874 537.30	2 544 537.30	330 000.00	
Njomelwane Community Hall- Ward 3	MIG	-	3 846 080.70	3 156 080.70	690 000.00	
New Cemetery	INTERNAL FUNDS	-	800 000.00	500 000.00	2 200 000.00	
		<b>12 987 057.59</b>	<b>10 555 724.86</b>	<b>7 582 796.86</b>	<b>3 220 000.00</b>	<b>-</b>
<b>Other Assets</b>						
Computer Equipment	INTERNAL FUNDS	30 000.00	20 000.00	20 000.00	30 000.00	40 000.00
Furniture and Office Equipment:Acquisitions ( Add Chairs	INTERNAL FUNDS	30 000.00	20 000.00	20 000.00	30 000.00	30 000.00
Transport Assets	INTERNAL FUNDS	850 141.37	400 000.00	400 000.00		
Upgrading of Landfill Site Access Road	INTERNAL FUNDS	250 000.00	200 000.00	200 000.00	600 000.00	
Buildings - Municipal Carports, Municipal Gates, Staff Lo	INTERNAL FUNDS	3 350 000.00	500 000.00	500 000.00	1 000 000.00	10 000.00
Machinery and Equipment	INTERNAL FUNDS	240 000.00	600 000.00	600 000.00	500 000.00	10 000.00
Drain Mainhole Concrete Covers	INTERNAL FUNDS	100 000.00	100 000.00	100 000.00	200 000.00	10 000.00
Rehabilitation of land fill site	INTERNAL FUNDS	-	200 000.00	200 000.00	800 000.00	-
		<b>4 850 141.37</b>	<b>2 040 000.00</b>	<b>2 040 000.00</b>	<b>3 160 000.00</b>	<b>100 000.00</b>
		<b>32 560 844.54</b>	<b>21 672 000.00</b>	<b>21 371 999.86</b>	<b>25 399 000.13</b>	<b>20 861 000.00</b>
<b>Fire Fighting</b>						
Furniture and Office Equipment: Acquisitions	INTERNAL FUNDS	30 000.00	20 000.00	20 000.00	30 000.00	40 000.00
Machinery and Equipment:Acquisitions	INTERNAL FUNDS	50 000.00	50 000.00	50 000.00	70 000.00	10 000.00
Transport Assets - 2x Vans	INTERNAL FUNDS	1 153 930.44		-		
		<b>1 233 930.44</b>	<b>70 000.00</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	30 000.00	30 000.00	30 000.00	40 000.00	10 000.00
Furniture and Office Equipment: Acquisitions	INTERNAL FUNDS	15 000.00	20 000.00	20 000.00	30 000.00	10 000.00
		<b>45 000.00</b>	<b>50 000.00</b>	<b>50 000.00</b>	<b>70 000.00</b>	<b>20 000.00</b>
<b>Public safety</b>		<b>1 278 930.44</b>	<b>120 000.00</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/Sk	INTERNAL FUNDS	-	100 000.00	100 000.00	500 000.00	
		<b>-</b>	<b>100 000.00</b>	<b>100 000.00</b>	<b>500 000.00</b>	<b>-</b>
		<b>46 663 371.43</b>	<b>44 477 000.00</b>	<b>47 076 999.86</b>	<b>43 019 000.13</b>	<b>37 231 000.00</b>

COUNCIL					
mSCOA Vote Description					
2020/21 Medium Term & Expenditure Framework					
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Office-bearer Allowance/Speaker	3 600.00	3 600.00	3 600.00	3 816.00	4 083.12
Travelling Allowance/Speaker	92 355.24	96 049.56	96 049.56	101 812.53	108 939.41
Basic Salary/Speaker	255 382.37	262 841.59	262 841.59	278 612.09	298 114.94
Cell phone Allowance/Speaker	40 800.00	40 800.00	40 800.00	43 248.00	46 275.36
Pension Fund Contributions/Speaker	36 138.96	37 584.59	37 584.59	39 839.66	42 628.44
Office-bearer Allowance/Executive Mayor	3 600.00	3 600.00	3 600.00	3 816.00	4 083.12
Travelling Allowance/Executive Mayor	155 202.94	215 214.75	215 214.75	228 127.64	244 096.57
Basic Salary/Executive Mayor	543 829.61	559 575.25	559 575.25	593 149.76	634 670.24
Cell phone Allowance/Executive Mayor	40 800.00	40 800.00	40 800.00	43 248.00	46 275.36
Pension Fund Contributions/Executive Mayor	80 975.40	80 196.00	80 196.00	85 007.76	90 108.23
Medial Aid Benefits/Executive Mayor		30 807.96	30 807.96	32 656.44	34 615.82
Office-bearer Allowance/Deputy Executive Mayor	3 600.00	3 600.00	3 600.00	3 816.00	4 083.12
Travelling Allowance/Deputy Executive Mayor	124 162.50	172 172.00	172 172.00	182 502.32	195 277.48
Basic Salary/Deputy Executive Mayor	440 136.04	452 901.51	452 901.51	480 075.60	513 680.89
Cell phone Allowance/Deputy Executive Mayor	40 800.00	40 800.00	40 800.00	43 248.00	46 275.36
Pension Fund Contributions/Deputy Executive Mayor	60 229.80	64 874.64	64 874.64	68 767.12	73 580.82
Medial Aid Benefits/Deputy Executive Mayor	34 888.08	19 143.96	19 143.96	20 292.60	21 713.08
Office-bearer Allowance/Section 79 Committee	3 600.00	3 600.00	3 600.00	3 816.00	4 083.12
Travelling Allowance/Section 79 Committee	84 042.72	87 404.52	87 404.52	92 648.79	99 134.21
Basic Salary/Section 79 Committee	232 396.44	239 184.34	239 184.34	253 535.40	271 282.87
Cell phone Allowance/Section 79 Committee	40 800.00	40 800.00	40 800.00	43 248.00	46 275.36
Pension Fund Contributions/Section 79 Committee	32 886.24	34 201.80	34 201.80	36 253.91	38 791.68
Office-bearer Allowance/Executive Committee	10 800.00	10 800.00	10 800.00	11 448.00	12 249.36
Travelling Allowance/Executive Committee	259 754.40	270 144.72	270 144.72	286 353.40	306 398.14
Basic Salary/Executive Committee	718 276.90	739 257.11	739 257.11	783 612.54	838 465.42
Cell phone Allowance/Executive Committee	122 400.00	122 400.00	122 400.00	129 744.00	138 826.08
Pension Fund Contributions/Executive Committee	101 643.12	105 708.96	105 708.96	112 051.50	119 895.10
Office-bearer Allowance/Other Councillors	64 800.00	64 800.00	64 800.00	68 688.00	73 496.16
Travelling Allowance/Other Councillors	1 178 783.28	1 225 936.08	1 225 936.08	1 299 492.24	1 390 456.70
Basic Salary/Other Councillors	3 209 207.66	3 302 694.93	3 302 694.93	3 500 856.63	3 745 916.59
Cell phone Allowance/Other Councillors	734 400.00	734 400.00	734 400.00	778 464.00	832 956.48
Pension Fund Contributions/Other Councillors	454 596.16	472 584.24	472 584.24	500 939.30	536 005.05
Medial Aid Benefits/Other Councillors	51 120.00	54 664.08	54 664.08	57 943.92	62 000.00
Expenditure: Skills Development Levy	84 035.30	87 333.76	87 333.76	92 573.79	99 053.95
Inventory : Stores and material	0.00	0.00	0.00	0.00	0.00
<b>Subsistence and Travelling/Mayor and Council</b>					
Expenditure:Operational Cost:Parking Fees	15 000.00	15 000.00	15 000.00	15 900.00	17 013.00
Expenditure:Operational Cost:Toll Gate Fees	2 000.00	2 000.00	2 000.00	2 120.00	2 268.40
Expenditure:Operational Cost:Travel and Subsistence:Dom	90 000.00	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:Travel and Subsistence:Dom	2 000.00	2 000.00	2 000.00	2 120.00	2 268.40
Expenditure:Operational Cost:Travel and Subsistence:Dom	20 000.00	20 000.00	20 000.00	21 200.00	22 684.00
Expenditure:Operational Cost:Travel and Subsistence:Dom	10 000.00	10 000.00	10 000.00	10 600.00	11 342.00
Expenditure:Contracted Services:Outsourced Services:Sec	2 200 000.00	1 840 000.00	1 840 000.00	1 950 400.00	2 086 928.00
Expenditure:Contracted Services:Outsourced Services:Trar	100 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Assets less than the Capital	16 125.00	20 000.00	20 000.00	21 200.00	22 684.00
Expenditure:Operational Cost:Printing, Publications and Bc	50 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Training Councillors	60 000.00	150 000.00	150 000.00	159 000.00	170 130.00
Council Support Burial	150 000.00	150 000.00	150 000.00	159 000.00	170 130.00
Expenditure:Operational Cost:Seating Allowance for Traditi	64 500.00	64 500.00	64 500.00	68 370.00	73 155.90
	<b>12 119 668.16</b>	<b>12 193 976.35</b>	<b>12 193 976.35</b>	<b>12 925 614.93</b>	<b>13 829 231.34</b>

**MUNICIPAL MANAGER**

mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Basic Salary/MM	1 074 082.14	1 062 936.01	1 062 936.01	1 126 712.17	1 205 582.02
Bonuses/MM	0.00	0.00	0.00	0.00	0.00
Travel or Motor Vehicle/MM	150 000.00	150 000.00	150 000.00	159 000.00	170 130.00
Scarcity/MM	46 531.32	47 834.28	47 834.28	50 704.34	54 253.64
Unemployment Insurance/MM	1 784.64	1 784.64	1 784.64	1 891.72	2 024.14
Basic Salary and Wages/Municipal Staff	902 082.56	1 680 744.10	1 680 744.10	1 781 588.74	1 906 299.95
Bonuses/Municipal Staff	75 173.55	131 838.57	131 838.57	139 748.89	149 531.31
Cellular and Telephone/Municipal Staff	24 000.00	36 000.00	36 000.00	38 160.00	40 831.20
Travel or Motor Vehicle/Municipal Staff	90 000.00	240 000.00	240 000.00	254 400.00	272 208.00
Rental/Municipal Staff	18 000.00	18 000.00	18 000.00	19 080.00	20 415.60
Overtime/Municipal Staff	32 484.52	45 538.94	45 538.94	48 271.27	51 650.26
Bargaining Council/Municipal Staff	447.36	559.20	559.20	592.75	634.24
Group Life Insurance/Municipal Staff	4 585.92	4 585.92	4 585.92	4 861.08	5 201.35
Medical/Municipal Staff	109 072.80	157 701.60	157 701.60	167 163.70	178 865.15
Pension/Municipal Staff	136 453.32	232 895.52	232 895.52	246 869.25	264 150.10
Unemployment Insurance/Municipal Staff	7 138.56	9 910.01	9 910.01	10 504.61	11 239.94
Skills Development Levy	22 161.65	31 336.80	31 336.80	33 217.01	35 542.20
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corp	800 000.00	600 000.00	600 000.00	636 000.00	680 520.00
Expenditure:Contracted Serv:Advertising, Publicity and Marketing:Muni	12 150.00	12 150.00	12 150.00	12 879.00	13 780.53
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts	6 000.00	40 000.00	40 000.00	42 400.00	45 368.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Sign	55 250.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Inventory Consumed:Materials and Supplies	53 750.00	50 000.00	50 000.00	53 000.00	56 710.00
<b>Subsistence and Travelling</b>					
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accom	40 000.00	30 000.00	30 000.00	31 800.00	34 026.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily A	1 000.00	1 000.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food a	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transp	1 000.00	1 000.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transp	15 000.00	15 000.00	15 000.00	15 900.00	17 013.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transp	15 000.00	15 000.00	15 000.00	15 900.00	17 013.00
Expenditure:Operational Cost:Printing, Publications and Books	32 250.00	30 000.00	30 000.00	31 800.00	34 026.00
Expenditure:Operational Cost:Registration Fees:Professional and Regu	32 250.00	30 000.00	30 000.00	31 800.00	34 026.00
<b>IDP Budget Roadshows</b>					
Expenditure:Contracted Services:Outsourced Services:Catering Service	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Transport Serv	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Hire Charges	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Catering Service	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Printing, Publications and Books	26 875.00	25 000.00	25 000.00	26 500.00	28 355.00
<b>Performance Management</b>					
Expenditure:Contracted Services:Contractors:Catering Services	16 125.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced Services:Business and A	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Sign	10 750.00	10 000.00	10 000.00	10 600.00	11 342.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts	21 500.00	20 000.00	20 000.00	21 200.00	22 684.00
Expenditure:Operational Cost:Communication:Radio and TV Transmiss	30 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecifi	15 000.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Consultants and Professional Service	989 689.54	500 000.00	500 000.00	530 000.00	567 100.00
<b>Strategic Planning</b>	405 732.16	0.00	0.00	0.00	0.00
	<b>5 278 320.03</b>	<b>5 335 815.58</b>	<b>5 335 815.58</b>	<b>5 655 964.52</b>	<b>6 051 882.04</b>

**INTERNAL AUDIT**

Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Basic Salary and Wages/Municipal Staff	581 564.63	611 500.12	611 500.12	648 190.12	693 563.43
Bonuses/Municipal Staff	48 463.72	50 958.34	50 958.34	54 015.84	57 796.95
Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 000.00	12 720.00	13 610.40
Travel or Motor Vehicle/Municipal Staff	150 000.00	150 000.00	150 000.00	159 000.00	170 130.00
Rental/Municipal Staff	9 000.00	9 000.00	9 000.00	9 540.00	10 207.80
Bargaining Council/Municipal Staff	111.84	111.84	111.84	118.55	126.85
Group Life Insurance/Municipal Staff	21 945.84	21 945.84	21 945.84	23 262.59	24 890.97
Medical/Municipal Staff	34 632.00	34 632.00	34 632.00	36 709.92	39 279.61
Pension/Municipal Staff	98 756.28	98 756.28	98 756.28	104 681.66	112 009.37
Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 784.64	1 891.72	2 024.14
Skills Development Levy	7 315.65	7 615.00	7 615.00	8 071.90	8 636.93
Expenditure:Operational Cost:Audit Committee Fees	139 750.00	139 750.00	139 750.00	148 135.00	158 504.45
Expenditure:Contracted Services:Consultants and Professional Serv	1 890 000.00	900 000.00	900 000.00	954 000.00	1 020 780.00
	<b>2 995 324.60</b>	<b>2 038 054.06</b>	<b>2 038 054.06</b>	<b>2 160 337.30</b>	<b>2 311 560.91</b>
	<b>2 995 324.60</b>	<b>2 038 054.06</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				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final 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)	(3 937 963.77)	(4 103 358.25)	(4 283 906.01)
Revenue:Non-exchange Revenue:Property Rates:Business and Commercial Properties	(8 593 615.00)	(8 593 615.00)	(8 928 765.99)	(9 303 774.16)	(9 713 140.22)
Revenue:Non-exchange Revenue:Property Rates:Public Service Infrastructure Properties	(13 103.00)	(13 103.00)	(13 614.02)	(14 185.81)	(14 809.98)
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Developed	(6 053 643.00)	(6 053 643.00)	(6 289 735.08)	(6 553 903.95)	(6 842 275.72)
Revenue:Non-exchange Revenue:Property Rates:Residential Properties:Vacant Land	(1 234 328.00)	(1 234 328.00)	(1 282 466.79)	(1 336 330.40)	(1 395 128.93)
Revenue:Non-exchange Revenue:Property Rates:State-owned Properties	(8 799 936.00)	(8 799 936.00)	(9 143 133.50)	(9 527 145.11)	(9 946 339.50)
Revenue Forgone (PROPERTY RATES)	4 654 794.15	4 654 794.15	4 836 331.12	5 039 457.03	5 261 193.14
Revenue:Non-exchange Revenue:Property Rates:Other Categories	(7 552 363.00)	(7 552 363.00)	(7 846 905.16)	(8 176 475.17)	(8 536 240.08)
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 No	(1 100 000.00)	(1 200 000.00)	(1 200 000.00)	(1 272 000.00)	(1 361 040.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocati	(97 320 000.00)	(86 810 000.00)	(86 810 000.00)	(90 275 000.00)	(87 548 000.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:R	(2 800 000.00)	(2 650 000.00)	(2 650 000.00)	(2 850 000.00)	(2 850 000.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Clearance Certif	(3 978.80)	(4 215.41)	(4 215.41)	(4 468.33)	(4 781.12)
Revenue:Exchange Revenue:Operational Revenue:Collection Charges	(315 000.00)	(25 000.00)	(25 000.00)	(26 500.00)	(28 355.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Valuation Servic	(2 651.20)	(2 810.27)	(2 810.27)	(2 978.89)	(3 187.41)
Revenue:Exchange Revenue:Operational Revenue:Insurance Refund	(26 512.02)	(300 000.00)	(300 000.00)	(318 000.00)	(340 260.00)
Interest earned - outstanding debtors	(1 500 000.00)	(1 900 000.00)	(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)	(1 500 000.00)	(1 590 000.00)	(1 701 300.00)
	<b>(135 450 481.87)</b>	<b>(125 774 367.53)</b>	<b>(126 998 278.86)</b>	<b>(132 328 663.03)</b>	<b>(131 462 550.83)</b>
Basic Salary/CFO	805 118.04	846 188.04	846 188.04	896 959.32	959 746.47
Bonuses/CFO	0.00	0.00	0.00	0.00	0.00
Travel or Motor Vehicle/CFO	87 500.00	150 000.00	150 000.00	159 000.00	170 130.00
Scarcity/CFO	22 286.11	23 244.41	23 244.41	24 639.07	26 363.81
Unemployment Insurance/CFO	1 784.64	1 784.64	1 784.64	1 891.72	2 024.14
Bargaining Council/CFO	111.84	111.84	111.84	118.55	126.85
Cellular and Telephone/CFO	0.00	0.00	0.00	0.00	0.00
Basic Salary and Wages/Municipal Staff	3 783 873.68	4 089 725.59	4 089 725.59	4 335 109.13	4 638 566.76
Bonuses/Municipal Staff	298 011.00	331 901.74	331 901.74	351 815.85	376 442.96
Cellular and Telephone/Municipal Staff	36 000.00	54 000.00	54 000.00	57 240.00	61 246.80
Travel or Motor Vehicle/Municipal Staff	300 000.00	300 000.00	300 000.00	318 000.00	340 260.00
Rental/Municipal Staff	117 000.00	121 500.00	121 500.00	128 790.00	137 805.30
Overtime/Municipal Staff	96 681.68	111 668.41	111 668.41	118 368.52	126 654.31
Bargaining Council/Municipal Staff	1 677.60	1 677.60	1 677.60	1 778.26	1 902.73
Group Life Insurance/Municipal Staff	18 484.56	11 288.28	11 288.28	11 965.58	12 803.17
Medical/Municipal Staff	280 407.60	280 407.60	280 407.60	297 232.06	318 038.30
Pension/Municipal Staff	468 067.76	497 459.78	497 459.78	527 307.37	564 218.88
Unemployment Insurance/Municipal Staff	25 251.80	26 469.64	26 469.64	28 057.82	30 021.87
Skills Development Levy	40 838.74	43 897.26	43 897.26	46 531.09	49 788.27
Basic Salary and Wages/Municipal Staff	529 999.79	524 499.79	524 499.79	555 969.78	594 887.66
Bonuses/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Overtime/Municipal Staff	21 199.99	26 224.99	26 224.99	27 798.49	29 744.38
Bargaining Council/Municipal Staff	447.36	559.20	559.20	592.75	634.24
Unemployment Insurance/Municipal Staff	4 240.00	5 245.00	5 245.00	5 559.70	5 948.88
Liabilities:Current Liabilities:Provision and Impairment:Impairment:Other Receivables from h	9 900 000.00	4 900 000.00	6 725 848.49	7 008 334.13	7 316 700.83
<b>Depreciation</b>					
Expenditure:Depreciation and Amortisation:Depreciation:Community Assets	4 431 228.37				
Expenditure:Depreciation and Amortisation:Depreciation:Computer Equipment	306 000.00	336 600.00	336 600.00	350 737.20	350 737.20
Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure	5 292 200.00				
Expenditure:Depreciation and Amortisation:Depreciation:Furniture and Office Equipment	397 200.00	436 920.00	436 920.00	455 270.64	455 270.64
Expenditure:Depreciation and Amortisation:Depreciation:Machinery and Equipment	538 400.00	592 240.00	592 240.00	617 114.08	617 114.08
Expenditure:Depreciation and Amortisation:Depreciation:Other Assets	1 112 000.00	1 223 200.00	1 223 200.00	1 274 574.40	1 274 574.40
Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure	4 699 500.00				
Expenditure:Depreciation and Amortisation:Depreciation:Transport Assets	457 500.00	503 250.00	503 250.00	524 386.50	524 386.50
Expenditure:Contracted Services:Consultants and Professional Services:Assets Physical	200 000.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Adv	3 382 250.00	2 000 000.00	2 000 000.00	2 120 000.00	2 268 400.00
Vending System	300 000.00	300 000.00	300 000.00	318 000.00	340 260.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Adv	289 817.50	300 000.00	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 Adv	300 000.00	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	100 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	10 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serve	0.00	10 000.00	10 000.00	10 600.00	11 342.00
Expenditure:Operational Cost:Printing, Publications and Books	200 000.00	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:External Audit Fees	2 000 000.00	2 000 000.00	2 000 000.00	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	103 000.00	109 180.00	116 822.60
Expenditure:Operational Cost:Insurance Underwriting:Premiums	1 050 000.00	1 200 000.00	1 200 000.00	1 272 000.00	1 361 040.00
Expenditure:Contracted Services:Contractors:Safeguard and Security	70 000.00	80 000.00	80 000.00	84 800.00	90 736.00
Expenditure:Operational Cost:Advertising	30 000.00	30 000.00	30 000.00	31 800.00	34 026.00
<b>Subsistence and Travelling/Budget &amp; Treasury</b>					
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	40 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	3 000.00	3 000.00	3 000.00	3 180.00	3 402.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serve	6 000.00	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	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Pi	8 000.00	8 000.00	8 000.00	8 480.00	9 073.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator	8 000.00	8 000.00	8 000.00	8 480.00	9 073.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator	8 000.00	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	10 000.00	10 600.00	11 342.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0.00	0.00	0.00	0.00	0.00
	<b>42 192 078.05</b>	<b>22 107 063.81</b>	<b>23 932 912.30</b>	<b>25 192 161.99</b>	<b>26 547 850.84</b>
	<b>(93 258 403.82)</b>	<b>(103 667 303.72)</b>	<b>(103 065 366.56)</b>	<b>(107 136 501.05)</b>	<b>(104 914 700.00)</b>

**ASSET MANAGEMENT**

Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Basic Salary and Wages/Municipal Staff	244 976.28	266 521.20	266 521.20	282 512.47	302 288.35
Bonuses/Municipal Staff	20 414.69	22 210.10	22 210.10	23 542.71	25 190.70
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	9 000.00	9 000.00	9 000.00	9 540.00	10 207.80
Travel or Motor Vehicle/Municipal Staff	82 500.00	90 000.00	90 000.00	95 400.00	102 078.00
Overtime/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Bargaining Council/Municipal Staff	102.52	102.52	102.52	108.67	116.28
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	22 298.40	22 298.40	22 298.40	23 636.30	25 290.85
Pension/Municipal Staff	44 095.68	44 095.68	44 095.68	46 741.42	50 013.32
Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 784.64	1 891.72	2 024.14
Skills Development Levy/Asset Management	3 274.76	3 565.21	3 565.21	3 779.12	4 043.66
	<b>428 446.97</b>	<b>459 577.75</b>	<b>459 577.75</b>	<b>487 152.42</b>	<b>521 253.09</b>
	<b>428 446.97</b>	<b>459 577.75</b>	<b>459 577.75</b>	<b>487 152.42</b>	<b>521 253.09</b>

**SUPPLY CHAIN MANAGEMENT**

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



**ADMINISTRATIVE & CORPORATE SUPPORT**

Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Basic Salary and Wages/Municipal Staff	3 414 992.25	3 779 559.78	3 779 559.78	4 006 333.37	4 286 776.70
Bonuses/Municipal Staff	259 653.68	298 516.44	298 516.44	316 427.43	338 577.35
Cellular and Telephone/Municipal Staff	24 000.00	30 000.00	30 000.00	31 800.00	34 026.00
Travel or Motor Vehicle/Municipal Staff	255 000.00	330 000.00	330 000.00	349 800.00	374 286.00
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	102 600.00	120 600.00	120 600.00	127 836.00	136 784.52
Overtime/Municipal Staff	129 609.85	141 297.38	141 297.38	149 775.23	160 259.49
Bargaining Council/Municipal Staff	1 901.28	1 845.36	1 845.36	1 956.08	2 093.01
Group Life Insurance/Municipal Staff	19 760.04	13 862.76	13 862.76	14 694.53	15 723.14
Medical/Municipal Staff	305 058.60	305 058.60	305 058.60	323 362.12	345 997.46
Pension/Municipal Staff	533 167.04	586 967.89	586 967.89	622 185.96	665 738.98
Unemployment Insurance/Municipal Staff	28 741.11	28 297.42	28 297.42	29 995.26	32 094.93
Skills Development Levy/Admin & Corp. support	36 699.92	41 095.60	41 095.60	43 561.33	46 610.63
Expenditure:Operational Cost:Municipal Services	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Ass	0.00	0.00	0.00	0.00	0.00
<b>Publishing (Gazette)Admin &amp; Corp. support</b>					
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Staff Recruit	50 626.80	25 000.00	25 000.00	26 500.00	28 355.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Customer/C	24 202.08	200 000.00	200 000.00	212 000.00	226 840.00
<b>Ward Committees</b>					
Expenditure:Operational Cost:Ward Committee Meetings	40 000.00	30 000.00	30 000.00	31 800.00	0.00
Expenditure:Operational Cost:Ward Committee Trainings	0.00	100 000.00	100 000.00	0.00	0.00
Expenditure:Operational Cost:Remuneration to Ward Committees	1 749 600.00	1 872 000.00	1 872 000.00	1 984 320.00	2 123 222.40
Stationery for Ward Committees	10 000.00	10 000.00	10 000.00	10 600.00	11 342.00
Gift and Promotional Material	0.00	30 000.00	30 000.00	31 800.00	34 026.00
Sound Hire for Committee Meeting	0.00	0.00	0.00	0.00	0.00
Tables & Table Cloths hire	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Indigent Relief	0.0	0.0	0.0	0.0	0.0
Expenditure:Operational Cost:External Computer Service:Software Licences	0.0	0.0	0.0	0.0	0.0
Expenditure:Operational Cost:Printing, Publications and Books	130 000.0	100 000.0	100 000.0	106 000.0	113 420.0
<b>Postage &amp; Stamps/Admin &amp; Corp. support</b>					
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and	700 000.00	600 000.00	600 000.00	636 000.00	680 520.00
Expenditure:Operational Cost:Courier and Delivery Services	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Communication:Postage/Stamps/Franking Mach	360 000.00	300 000.00	300 000.00	318 000.00	340 260.00
<b>Staff Wellness/Admin &amp; Corp. support</b>					
Expenditure:Contracted Services:Contractors:Catering Services	0.00	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Contracted Services:Contractors:Employee Wellness	0.00	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Operational Cost:Transport Provided as Part of Departmental Activ	0.00	0.00	0.00	0.00	0.00
Expenditure:Inventory Consumed:Water	0.00	6 000.00	6 000.00	6 360.00	6 805.20
Expenditure:Inventory Consumed:Consumables:Standard Rated	60 000.00	60 000.00	60 000.00	63 600.00	68 052.00
<b>Subsistence and Travelling/Admin &amp; Corp. support</b>					
Expenditure:Operational Cost:Toll Gate Fees	4 000.00	4 000.00	4 000.00	4 240.00	4 536.80
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodati	20 000.00	20 000.00	20 000.00	21 200.00	22 684.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowan	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cos	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with	10 000.00	10 000.00	10 000.00	10 600.00	11 342.00
<b>IT Management and Support</b>					
<b>Training/Admin &amp; Corp. support</b>					
Expenditure:Contracted Services:Outsourced Services:Catering Services	10 000.00	30 600.00	30 600.00	32 436.00	34 706.52
Expenditure:Inventory Consumed:Materials and Supplies	20 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Registration Fees:Seminars, Conferences, Work	220 000.00	300 000.00	300 000.00	318 000.00	340 260.00
Expenditure:Operational Cost:Professional Bodies, Membership and Subscrip	572 157.20	606 856.46	606 856.46	643 267.85	688 296.60
Expenditure:Contracted Services:Outsourced Services:Hygiene Services	745 000.00	600 000.00	600 000.00	643 267.85	688 296.60
Expenditure:Contracted Services:Consultants and Professional Services:Busin	50 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Contracted Services:Outsourced Services:Business and Advisory	20 000.00	20 000.00	20 000.00	21 200.00	22 684.00
Expenditure:Job Evaluation Licence	40 000.00	40 000.00	40 000.00	42 400.00	45 368.00
Expenditure:Contracted Services : Job Evaluation	0.00	0.00	0.00	0.00	0.00
Expenditure:Storage Site	50 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Bursaries (Employees)	239 431.85	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Operating Leases:Machinery and Equipment	100 000.00	312 000.00	312 000.00	330 720.00	353 870.40
Expenditure:Operating Cost: Assets less than Capitalisation Threshold	50 000.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Occupational Health and Safety	1 800 000.00	200 000.00	200 000.00	212 000.00	226 840.00
Expenditure:Operational Cost:Uniform and Protective Clothing	0.00	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Operational Cost:Indigent Relief	1 170 000.00	910 000.00	910 000.00	964 600.00	1 032 122.00
	<b>13 381 201.70</b>	<b>12 638 557.69</b>	<b>12 838 557.69</b>	<b>13 502 871.15</b>	<b>14 414 046.13</b>
	<b>13 381 201.70</b>	<b>12 638 557.69</b>	<b>12 838 557.69</b>	<b>13 502 871.15</b>	<b>14 414 046.13</b>

**HUMAN RESOURCES**

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

**LIBRARY**

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

**COMMUNITY SERVICES**

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

<b>HIV/Aids</b>					
Expenditure:Contracted Services:Contractors:Catering Services	20 000.00	45 000.00	45 000.00	47 700.00	51 039.00
Expenditure:Contracted Services:Contractors:Stage and Sound C	20 000.00	75 000.00	75 000.00	79 500.00	85 065.00
Expenditure:Contracted Services:Contractors:Transportation	0.00	45 000.00	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	0.00
<b>Operation Sukuma Sakhe</b>					
Expenditure:Contracted Services:Contractors:Catering Services	100 000.00	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and	0.00	20 000.00	20 000.00	21 200.00	22 684.00
Expenditure:Contracted Services:Contractors:Stage and Sound C	0.00	10 000.00	10 000.00	10 600.00	11 342.00
Expenditure:Contracted Services:Contractors:Transportation	0.00	100 000.00	100 000.00	106 000.00	113 420.00
<b>Feeding of Needy Homes/ Food distribution (Social Relief)</b>	446 934.31	0.00	0.00	0.00	0.00
Expenditure:Inventory Consumed:Materials and Supplies	0.00	0.00	0.00	0.00	0.00
<b>Tourism</b>					
Expenditure:Operational Cost:Management Fee: Tourism	50 000.00	200 000.00	200 000.00	212 000.00	226 840.00
Website Upgrade	0.00	0.00	0.00	0.00	0.00
Signage	0.00	0.00	0.00	0.00	0.00
Marketing	0.00	0.00	0.00	0.00	0.00
Membership	0.00	0.00	0.00	0.00	0.00
Exhibition	0.00	0.00	0.00	0.00	0.00
Crafters Workshop	0.00	0.00	0.00	0.00	0.00
Tourism Guide Workshop	0.00	0.00	0.00	0.00	0.00
Tour Operators Workshop	0.00	0.00	0.00	0.00	0.00
<b>NYUSI VOLUME</b>					
Expenditure:Contracted Services:Contractors:Event Promoters	0.00	1 300 000.00	1 300 000.00	1 378 000.00	1 474 460.00
<b>Mayoral Cup</b>					
Expenditure:Contracted Services:Contractors:Catering Services	0.00	100 000.00	100 000.00	106 000.00	113 420.00
Expenditure:Contracted Services:Contractors:First Aid	0.00	70 000.00	70 000.00	74 200.00	79 394.00
Expenditure:Contracted Services:Contractors:Plants, Flowers and	0.00	20 000.00	20 000.00	21 200.00	22 684.00
Expenditure:Contracted Services:Contractors:Stage and Sound C	0.00	150 000.00	150 000.00	159 000.00	170 130.00
Expenditure:Contracted Services:Contractors:Transportation	0.00	150 000.00	150 000.00	159 000.00	170 130.00
Marquee, & hire charges	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Honoraria (Voluntarily Workers)	0.00	60 000.00	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	30 000.00	31 800.00	34 026.00
Catering	0.00	30 000.00	30 000.00	31 800.00	34 026.00
Transport	0.00	25 000.00	25 000.00	26 500.00	28 355.00
Sound System	0.00	0.00	0.00	0.00	0.00
<b>Expenditure:Operational Cost:Advertising, Publicity and Ma</b>	312 000.00	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	0.00
<b>Expenditure:Contracted Services:Outsourced Services:Drive</b>	352 000.00	352 000.00	352 000.00	373 120.00	399 238.40
Public Participation	1 500 000.00				
				0.00	0.00
<b>Subsistence and Travelling</b>					
Subsistence Travelling - Accomodation	20 000.00	30 000.00	30 000.00	31 800.00	34 026.00
Subsistence and Travelling - Daily Allowance	1 000.00	10 000.00	10 000.00	10 600.00	11 342.00
Subsistence and Travelling - Food	2 000.00	2 000.00	2 000.00	2 120.00	2 268.40
Subsistence and Travelling - Incidental	1 000.00	1 000.00	1 000.00	1 060.00	1 134.20
Subsistence and Travelling - Other Transport	2 000.00	2 000.00	2 000.00	2 120.00	2 268.40
Subsistence and Travelling - Car Rental	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Subsistence and Travelling - Own Transport	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Subsistence and Travelling - Parking Fees	500.00	500.00	500.00	530.00	567.10
	<b>7 568 348.65</b>	<b>8 851 331.84</b>	<b>8 851 331.84</b>	<b>9 106 811.75</b>	<b>9 744 288.58</b>
	<b>7 568 348.65</b>	<b>8 851 331.84</b>	<b>8 851 331.84</b>	<b>9 106 811.75</b>	<b>9 744 288.58</b>

**DISASTER MANAGEMENT**

Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final 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
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Basic Salary and Wages/Municipal Staff	554 630.03	583 179.13	583 179.13	618 169.88	661 441.77
Bonuses/Municipal Staff	46 219.17	48 598.26	48 598.26	51 514.16	55 120.15
Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 000.00	12 720.00	13 610.40
Travel or Motor Vehicle/Municipal Staff	150 000.00	150 000.00	150 000.00	159 000.00	170 130.00
Bargaining Council/Municipal Staff	111.84	111.84	111.84	118.55	126.85
Group Life Insurance/Municipal Staff	12 714.60	12 714.60	12 714.60	13 477.48	14 420.90
Medical/Municipal Staff	27 993.60	27 993.60	27 993.60	29 673.22	31 750.34
Pension/Municipal Staff	51 015.48	51 015.48	51 015.48	54 076.41	57 861.76
Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 784.64	1 891.72	2 024.14
Skills Development Levy/Disaster Management	7 046.30	7 331.79	7 331.79	7 771.70	8 315.72
	<b>863 515.66</b>	<b>894 729.34</b>	<b>894 729.34</b>	<b>948 413.10</b>	<b>1 014 802.02</b>
	<b>863 515.66</b>	<b>894 729.34</b>	<b>894 729.34</b>	<b>948 413.10</b>	<b>1 014 802.02</b>



FIRE FIGHTING					
Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Basic Salary and Wages/Municipal Staff	2 108 358.06	2 270 160.33	2 270 160.33	2 406 369.95	2 574 815.84
Bonuses/Municipal Staff	175 696.51	189 180.03	189 180.03	200 530.83	214 567.99
Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 000.00	12 720.00	13 610.40
Rental/Municipal Staff	108 000.00	108 000.00	108 000.00	114 480.00	122 493.60
Standby Allowance/Municipal Staff	288 000.00	288 000.00	288 000.00	305 280.00	326 649.60
Overtime/Municipal Staff	288 000.00	288 000.00	288 000.00	305 280.00	326 649.60
Bargaining Council/Municipal Staff	1 342.08	1 342.08	1 342.08	1 422.60	1 522.19
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	252 907.20	252 907.20	252 907.20	268 081.63	286 847.35
Pension/Municipal Staff	268 355.88	268 355.88	268 355.88	284 457.23	304 369.24
Unemployment Insurance/Municipal Staff	20 168.68	21 305.82	21 305.82	22 584.17	24 165.06
Skills Development Levy/ Fire Fighting	21 983.58	23 601.60	23 601.60	25 017.70	26 768.94
Expenditure:Contracted Services:Contractors:Maintenance	50 000.00	53 000.00	53 000.00	56 180.00	60 112.60
Expenditure:Operational Cost:Uniform and Protective	350 000.00	250 000.00	250 000.00	265 000.00	283 550.00
Expenditure:Contracted Services:Contractors:Fire Services	130 655.40	106 000.00	106 000.00	112 360.00	120 225.20
Disaster Recovery and Response	300 000.00	300 000.00	300 000.00	318 000.00	340 260.00
Subsistence Travelling - Accommodation	10 000.00	10 000.00	10 000.00	10 600.00	11 342.00
Subsistence and Travelling - Daily Allowance	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Subsistence and Travelling - Food	1 000.00	1 000.00	1 000.00	1 060.00	1 134.20
Subsistence and Travelling - Incidental	1 000.00	1 000.00	1 000.00	1 060.00	1 134.20
Subsistence and Travelling - Other Transport	2 000.00	2 000.00	2 000.00	2 120.00	2 268.40
Subsistence and Travelling - Car Rental	4 500.00	4 500.00	4 500.00	4 770.00	5 103.90
Subsistence and Travelling - Own Transport	6 000.00	6 000.00	6 000.00	6 360.00	6 805.20
Subsistence and Travelling - Parking Fees	500.00	500.00	500.00	530.00	567.10
	<b>4 405 467.38</b>	<b>4 461 852.94</b>	<b>4 461 852.94</b>	<b>4 729 564.11</b>	<b>5 060 633.60</b>
	<b>4 405 467.38</b>	<b>4 461 852.94</b>	<b>4 461 852.94</b>	<b>4 729 564.11</b>	<b>5 060 633.60</b>

**LICENSING & PROTECTION SERVICES**

Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:T	(1 600 000.00)	(1 000 000.00)	(1 000 000.00)	(1 060 000.00)	(1 134 200.00)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	(294 999.01)	(294 999.01)	(312 698.95)	(334 587.88)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	(294 999.01)	(294 999.01)	(312 698.95)	(334 587.88)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	(294 999.01)	(294 999.01)	(312 698.95)	(334 587.88)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	(294 999.01)	(294 999.01)	(312 698.95)	(334 587.88)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(68 076.94)	(68 076.94)	(68 076.94)	(72 161.56)	(77 212.87)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	(294 999.01)	(294 999.01)	(312 698.95)	(334 587.88)
Revenue:Exchange Revenue:Operational Revenue:Registration Fees:R	(265 128.72)	(294 999.01)	(294 999.01)	(312 698.95)	(334 587.88)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:	(265 128.72)	(294 999.01)	(294 999.01)	(312 698.95)	(334 587.88)
	<b>(3 523 977.99)</b>	<b>(3 133 070.01)</b>	<b>(3 133 070.01)</b>	<b>(3 321 054.21)</b>	<b>(3 553 528.01)</b>
Basic Salary and Wages/Municipal Staff	7 220 161.11	7 371 634.53	5 531 634.53	5 863 532.60	6 273 979.89
Bonuses/Municipal Staff	393 302.35	384 302.88	384 302.88	407 361.05	435 876.32
Cellular and Telephone/Municipal Staff	25 000.00	25 000.00	25 000.00	26 500.00	28 355.00
Housing Benefits and Incidental/Municipal Staff	6 354.39	6 354.39	6 354.39	6 735.65	7 207.15
Travel or Motor Vehicle/Municipal Staff	807 500.00	710 000.00	710 000.00	752 600.00	805 282.00
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	170 400.00	145 650.00	145 650.00	154 389.00	165 196.23
Night Shift Allowance/Municipal Staff	21 049.92	21 049.92	21 049.92	22 312.92	23 874.82
Standby Allowance/Municipal Staff	206 000.00	166 000.00	166 000.00	175 960.00	188 277.20
Tools Allowance/Municipal Staff	159 500.00	172 000.00	88 000.00	93 280.00	99 809.60
Overtime/Municipal Staff	468 617.40	467 797.44	299 797.44	317 785.29	340 030.26
Bargaining Council/Municipal Staff	2 740.08	2 628.24	2 628.24	2 785.93	2 980.95
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	394 622.10	394 622.10	394 622.10	418 299.43	447 580.39
Pension/Municipal Staff	835 051.79	801 366.98	801 366.98	849 449.00	908 910.42
Unemployment Insurance/Municipal Staff	63 793.86	64 368.58	45 968.58	48 726.70	52 137.57
Skills Development Lewy/Public Safety	80 276.61	80 816.35	62 416.35	66 161.33	70 792.62
Expenditure:Operational Cost:Wet Fuel	2 942.50	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipme	30 000.00	31 800.00	31 800.00	33 708.00	36 067.56
Expenditure:Contracted Services:Contractors:Building	0.00	0.00	0.00	0.00	0.00
Expenditure:Inspection Fees	0.00	0.00	0.00	0.00	0.00
Expenditure:Inventory Consumed:Materials and Supplies	162 010.00	70 000.00	70 000.00	74 200.00	79 394.00
<b>Subsistence and Travelling/Public Safety</b>					
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accor	10 000.00	10 000.00	10 000.00	10 600.00	11 342.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily	1 000.00	1 000.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food	2 000.00	2 000.00	2 000.00	2 120.00	2 268.40
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Trans	1 000.00	1 000.00	1 000.00	1 060.00	1 134.20
Expenditure:Operational Cost:Toll Gate Fees	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Trans	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Uniform and Protective Clothing	60 000.00	113 600.00	113 600.00	120 416.00	128 845.12
Resources - VIP Guards	10 000.00	100 000.00	100 000.00	106 000.00	113 420.00
VIP Security			1 800 000.00	1 875 600.00	1 958 126.40
	<b>11 138 322.12</b>	<b>11 147 991.41</b>	<b>10 819 191.41</b>	<b>11 435 942.90</b>	<b>12 187 693.30</b>
	<b>7 614 344.13</b>	<b>8 014 921.40</b>	<b>7 686 121.40</b>	<b>8 114 888.68</b>	<b>8 634 165.29</b>

ROAD					
mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Nation	(24 439 000.00)	(18 832 000.00)	(18 832 000.00)	(20 039 000.00)	(20 761 000.00)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Na	(1 951 000.00)	(1 891 000.00)	(1 891 000.00)	0.00	0.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Cemetery and Burial	(50 000.00)	(53 000.00)	(53 000.00)	(56 180.00)	(60 112.60)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan Approval	(50 000.00)	(53 000.00)	(53 000.00)	(56 180.00)	(60 112.60)
Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Taxi Rank	(40 000.00)	(42 400.00)	(42 400.00)	(44 944.00)	(48 090.08)
Revenue:Non-exchange Revenue:Licences or Permits:Hoarding (Collecting/Storing)	(75 000.00)	(75 000.00)	(75 000.00)	(79 500.00)	(85 065.00)
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Land:Undevelop	(290 000.00)	(300 000.00)	(300 000.00)	(318 000.00)	(340 260.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Application Fees for La	(25 000.00)	(26 500.00)	(26 500.00)	(28 090.00)	(30 056.30)
Revenue:Exchange Revenue:Operational Revenue:Sale of Property	(5 500 000.00)	(2 300 000.00)	(2 300 000.00)	(2 438 000.00)	(2 608 660.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Sub-div	(30 000.00)	(31 800.00)	(31 800.00)	(33 708.00)	(36 067.56)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Publica	(60 000.00)	(70 000.00)	(70 000.00)	(74 200.00)	(79 394.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Entrance Fees	(15 000.00)	(15 900.00)	(15 900.00)	(16 854.00)	(18 033.78)
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Land:Grazing F	(35 000.00)	(35 000.00)	(35 000.00)	(37 100.00)	(39 697.00)
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Housing (Boarding Ser	(40 000.00)	(43 000.00)	(43 000.00)	(45 580.00)	(48 770.60)
Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Property Plant and Equ	(72 000.00)	(72 000.00)	(72 000.00)	(76 320.00)	(81 662.40)
	<b>(32 672 000.00)</b>	<b>(23 840 600.00)</b>	<b>(23 840 600.00)</b>	<b>(23 343 656.00)</b>	<b>(24 296 981.92)</b>
Basic Salary/DT	637 547.64	666 181.13	666 181.13	706 152.00	755 582.64
Bonuses/DT	0.00	0.00	0.00	0.00	0.00
Cellular and Telephone/DT	0.00	0.00	0.00	0.00	0.00
Travel or Motor Vehicle/DT	180 000.00	180 000.00	180 000.00	190 800.00	204 156.00
Scarcity/DT	31 258.44	32 602.56	32 602.56	34 558.71	36 977.82
Unemployment Insurance/DT	8 175.48	8 461.81	8 461.81	8 969.52	9 597.39
Bargaining Council/DT	1 784.64	1 784.64	1 784.64	1 891.72	2 024.14
Basic Salary and Wages/Municipal Staff	5 940 448.65	6 254 576.25	6 254 576.25	6 629 850.83	7 093 940.38
Basic Salary and Wages/Epwp (old)	0.00	0.00	0.00	0.00	0.00
Bonuses/Municipal Staff	513 121.93	521 214.69	521 214.69	552 487.57	591 161.70
Cellular and Telephone/Municipal Staff	67 800.00	61 800.00	61 800.00	65 508.00	70 093.56
Housing Benefits and Incidental/Municipal Staff	10 893.24	11 574.12	11 574.12	12 268.57	13 127.37
Travel or Motor Vehicle/Municipal Staff	480 000.00	480 000.00	480 000.00	508 800.00	544 416.00
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	177 000.00	177 200.00	177 200.00	187 832.00	200 980.24
Standby Allowance/Municipal Staff	114 518.28	66 000.00	66 000.00	69 960.00	74 857.20
Overtime/Municipal Staff	359 956.32	380 502.80	380 502.80	403 332.96	431 566.27
Bargaining Council/Municipal Staff	4 026.24	4 026.24	4 026.24	4 267.81	4 566.56
Group Life Insurance/Municipal Staff	64 204.92	64 204.92	64 204.92	68 057.22	72 821.22
Medical/Municipal Staff	381 074.40	370 202.40	370 202.40	392 414.54	419 883.56
Pension/Municipal Staff	663 035.90	666 527.49	666 527.49	706 519.14	755 975.48
Unemployment Insurance/Municipal Staff	46 538.45	48 482.14	48 482.14	51 391.07	54 988.44
Unemployment Insurance/Epwp (old)	0.00	0.00	0.00	0.00	0.00
Basic Salary and Wages/Epwp (new)	2 315 521.50	2 268 841.30	2 268 841.30	2 268 841.30	2 268 841.30
Skills Development Levy/Other Staff	63 169.51	66 231.42	66 231.42	70 205.30	75 119.67
Unemployment Insurance/Epwp (new)	34 888.21	22 688.41	22 688.41	24 049.72	25 733.20
Skills Development Levy/Epwp	34 888.21	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	0.00	0.00	0.00	0.00	0.00
<b>Depreciation</b>					
Expenditure:Depreciation and Amortisation:Depreciation:Community Assets		4 274 351.21	4 274 351.21	4 453 873.96	4 453 873.96
Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure		5 069 450.00	5 569 450.00	5 803 366.90	5 803 366.90
<b>Repairs and Maintenance</b>					
Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	1 400 000.00	800 000.00	1 000 000.00	1 060 000.00	1 134 200.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	1 200 000.00	300 000.00	600 000.00	636 000.00	680 520.00
Expenditure:Contracted Services:Contractors:Maintenance of Roads and Sidewalks	4 500 000.00	500 000.00	1 000 000.00	1 060 000.00	1 134 200.00
Expenditure:Contracted Services:Contractors:Maintenance:Equipment	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Contractors:Maintenance: Machinery and Equipment	200 000.00	200 000.00	300 000.00	318 000.00	340 260.00
Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities- Commu	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Printing and Stationery	136 635.91	50 000.00	50 000.00	53 000.00	56 710.00
Expenditure:Inventory Consumed:Materials and Supplies/Chemicals	300 000.00	250 000.00	250 000.00	265 000.00	283 550.00
Expenditure:Operational Cost:Workmen's Compensation Fund	20 000.00	20 000.00	20 000.00	21 200.00	22 684.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Ac	30 000.00	30 000.00	30 000.00	31 800.00	34 026.00
Expenditure:Operational Cost:Municipal Services/Water accounts	250 000.00	250 000.00	250 000.00	265 000.00	283 550.00
Expenditure:Inventory Consumed:Materials and Supplies/Toilet Papers	180 000.00	180 000.00	180 000.00	190 800.00	204 156.00
Expenditure:Operational Cost:Municipal Services/Electricity usage	500 000.00	350 000.00	350 000.00	371 000.00	396 970.00
<b>Subsistence and Travelling/Road Transport/Other</b>					
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	15 000.00	10 000.00	10 000.00	10 600.00	11 342.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	3 000.00	3 000.00	3 000.00	3 180.00	3 402.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Ca	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Ov	5 000.00	5 000.00	5 000.00	5 300.00	5 671.00
Expenditure:Operational Cost:Wet Fuel	1 093 990.00	1 000 000.00	1 000 000.00	1 060 000.00	1 134 200.00
Expenditure:Contracted Services:Outsourced Services:Transport Services - Leased Vehicles	168 082.29	130 000.00	130 000.00	137 800.00	147 446.00
Expenditure:Operating Leases:Machinery and Equipment	4 000 000.00	3 000 000.00	3 000 000.00	3 180 000.00	3 402 600.00
Expenditure:Operational Cost:Uniform and Protective Clothing	400 000.00	400 000.00	400 000.00	424 000.00	453 680.00
Expenditure:Contracted Services: Maintenance Plan - Building	200 000.00	100 000.00	100 000.00	106 000.00	113 420.00
Legal Town Planning	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost: Melmoth Town Grass Cutting					
Expenditure:Operational Cost: Vehicles - Registration and Renewal of Licenses	120 000.00	120 000.00	120 000.00	127 200.00	136 104.00
Housing Sector Plan		100 000.00	100 000.00	106 000.00	113 420.00
0.00		0.00	0.00	0.00	0.00
	<b>26 866 560.16</b>	<b>29 509 903.53</b>	<b>31 109 903.53</b>	<b>32 663 178.84</b>	<b>34 072 775.61</b>
	<b>(5 805 439.84)</b>	<b>5 669 303.53</b>	<b>7 269 303.53</b>	<b>9 319 522.84</b>	<b>9 775 793.69</b>

**REGIONAL PLANNING AND DEVELOPMENT**

<b>REGIONAL PLANNING AND DEVELOPMENT</b>					
<b>mSCOA Vote Description</b>	<b>2020/21 Medium Term &amp; Expenditure Framework</b>				
	<b>Special Adjustments Budget 2020/21</b>	<b>Draft Budget 2021/22</b>	<b>Final Budget 2021/22</b>	<b>Budget year 2022/23</b>	<b>Budget year 2023/24</b>
Title Deeds Restoration Grant	(100 000.00)	0.00	0.00	0.00	0.00
	<b>(100 000.00)</b>			<b>0.00</b>	<b>0.00</b>
Basic Salary and Wages/Municipal Staff	1 812 442.27	1 416 704.17	1 416 704.17	1 501 706.42	1 606 825.86
Bonuses/Municipal Staff	151 036.86	118 058.68	118 058.68	125 142.20	133 902.16
Travel or Motor Vehicle/Municipal Staff	455 000.00	360 000.00	360 000.00	381 600.00	408 312.00
Rental/Municipal Staff	16 500.00	21 000.00	21 000.00	22 260.00	23 818.20
Cellular and Telephone/Municipal Staff	34 000.00	28 000.00	28 000.00	29 680.00	31 757.60
Bargaining Council/Municipal Staff	447.36	372.80	372.80	395.17	422.83
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	145 789.20	120 292.80	120 292.80	127 510.37	136 436.09
Pension/Municipal Staff	262 199.70	214 364.28	214 364.28	227 226.14	243 131.97
Unemployment Insurance/Municipal Staff	7 138.56	6 728.34	6 728.34	7 132.04	7 631.29
Skills Development Levy/ Reg. Planning & Dev	22 674.42	17 767.04	17 767.04	18 833.06	20 151.38
Subdivision of Residential Properties	0.00	0.00	0.00	0.00	0.00
<b>IDP/Budget Road show</b>					
Transport service	0.00	200 000.00	200 000.00	212 000.00	226 840.00
Hiring of sound, podium, tables & chair & table cover	242 370.00	100 000.00	100 000.00	106 000.00	113 420.00
Catering services for Community & councillors	361 092.74	400 000.00	400 000.00	424 000.00	453 680.00
printing & Publication of documents	0.00	120 000.00	120 000.00	127 200.00	136 104.00
0.00	0.00	0.00	0.00	0.00	0.00
GPS Coordinate ,licencing and training	0.00	100 000.00	100 000.00	106 000.00	113 420.00
				0.00	0.00
Materials and Supplies	206 850.00	30 000.00	30 000.00	31 800.00	34 026.00
SDF & Land use scheme	600 000.00	200 000.00	400 000.00	200 000.00	0.00
Land Use Scheme		100 000.00	100 000.00	106 000.00	113 420.00
GIS licence	0.00	80 000.00	80 000.00	84 800.00	90 736.00
Registration of sites	100 000.00	130 000.00	130 000.00	137 800.00	147 446.00
	<b>4 417 541.11</b>	<b>3 763 288.11</b>	<b>3 963 288.11</b>	<b>3 977 085.40</b>	<b>4 041 481.38</b>
	<b>4 317 541.11</b>	<b>3 763 288.11</b>	<b>3 963 288.11</b>	<b>3 977 085.40</b>	<b>4 041 481.38</b>

**ECONOMIC DEVELOPMENT/PLANNING**

mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Basic Salary and Wages/Municipal Staff	559 798.04	594 430.54	594 430.54	630 096.37	674 203.11
Bonuses/Municipal Staff	46 649.84	49 535.88	49 535.88	52 508.03	56 183.59
Travel or Motor Vehicle/Municipal Staff	180 000.00	180 000.00	180 000.00	190 800.00	204 156.00
Rental/Municipal Staff	18 000.00	18 000.00	18 000.00	19 080.00	20 415.60
Overtime/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Bargaining Council/Municipal Staff	223.68	223.68	223.68	237.10	253.70
Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Medical/Municipal Staff	48 549.60	48 549.60	48 549.60	51 462.58	55 064.96
Pension/Municipal Staff	3 569.28	3 569.28	3 569.28	3 783.44	4 048.28
Unemployment Insurance/Municipal Staff	0.00	0.00	0.00	0.00	0.00
<b>Local Economic Development</b>					
Expenditure: LED Projects-Inventory Consumed:Mat	1 300 000.00	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	0.00
LED Structures	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	0.00	0.00	0.00	0.00	0.00
	<b>2 156 790.44</b>	<b>2 194 308.97</b>	<b>2 194 308.97</b>	<b>2 325 967.51</b>	<b>2 488 785.24</b>
	<b>2 156 790.44</b>	<b>2 194 308.97</b>	<b>2 194 308.97</b>	<b>2 325 967.51</b>	<b>2 488 785.24</b>

**ELECTRICITY SERVICES**

mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Revenue:Exchange Revenue:Service Charges:Electricity:Availability	(433 748.39)	(433 748.39)	(450 664.58)	(469 592.49)	(490 254.56)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity S	(7 558 665.13)	(5 731 728.63)	(7 853 453.07)	(8 183 298.10)	(8 543 363.22)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity S	(11 118 165.13)	(10 037 228.63)	(11 551 773.57)	(12 036 948.06)	(12 566 573.78)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity S	(7 558 665.13)	(6 477 728.63)	(7 853 453.07)	(8 183 298.10)	(8 543 363.22)
Revenue:Exchange Revenue:Service Charges:Electricity:Electricity S	(7 558 665.13)	(6 477 728.63)	(7 853 453.07)	(8 183 298.10)	(8 543 363.22)
Electricity forgone	1 756 020.00	1 756 020.00	1 824 504.78	1 901 133.98	1 984 783.88
Revenue:Exchange Revenue:Service Charges:Electricity:Connection/	(170 607.43)	(170 607.43)	(177 261.12)	(184 706.08)	(192 833.15)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational	(11 159 000.00)	(20 805 000.00)	(20 805 000.00)	(14 000 000.00)	(15 000 000.00)
	<b>(43 801 496.35)</b>	<b>(48 377 750.35)</b>	<b>(54 720 553.71)</b>	<b>(49 340 006.96)</b>	<b>(51 894 967.27)</b>
Basic Salary and Wages/Municipal Staff	1 509 410.24	1 854 289.34	1 854 289.34	1 965 546.70	2 103 134.97
Bonuses/Municipal Staff	97 051.68	126 089.77	126 089.77	133 655.16	143 011.02
Travel or Motor Vehicle/Municipal Staff	90 000.00	165 000.00	165 000.00	174 900.00	187 143.00
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	48 600.00	53 100.00	53 100.00	56 286.00	60 226.02
Standby Allowance/Municipal Staff	126 000.00	144 000.00	144 000.00	152 640.00	163 324.80
Overtime/Municipal Staff	138 000.00	156 000.00	156 000.00	165 360.00	176 935.20
Bargaining Council/Municipal Staff	782.88	894.72	894.72	948.40	1 014.79
Group Life Insurance/Municipal Staff	31 545.24	42 842.16	42 842.16	45 412.69	48 591.58
Medical/Municipal Staff	66 391.20	83 620.80	83 620.80	88 638.05	94 842.71
Pension/Municipal Staff	151 205.64	202 041.72	202 041.72	214 164.22	229 155.72
Unemployment Insurance/Municipal Staff	11 409.69	13 894.89	13 894.89	14 728.59	15 759.59
Skills Development Levy/Electricity	15 994.10	20 192.89	20 192.89	21 404.47	22 902.78
<b>Depreciation</b>					
Expenditure:Depreciation and Amortisation:Depreciation:Electrical Infrastructure		5 071 420.00	5 351 057.50	5 575 801.92	5 575 801.92
Expenditure:Contracted Services:Contractors:Maintenance of Electric	400 000.00	300 000.00	300 000.00	318 000.00	337 080.00
Expenditure:Contracted Services:Contractors:Maintenance of Vehicle	150 000.00	100 000.00	100 000.00	106 000.00	112 360.00
Expenditure:Contracted Services:Contractors:Maintenance of Compu	0.00	0.00	0.00	0.00	0.00
Airconditioning Repairs and Maintenance	150 000.00	80 000.00	80 000.00	84 800.00	89 888.00
Expenditure:Bulk Purchases:Electricity:ESKOM	1 080 000.00	1 104 000.00	1 104 000.00	1 170 240.00	1 240 454.40
Expenditure:Bulk Purchases:Electricity:ESKOM	23 233 350.00	24 395 017.50	25 365 380.00	21 000 000.00	21 500 000.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Te	28 021.26	30 000.00	30 000.00	31 800.00	33 708.00
<b>Subsistence and Travelling/Electricity</b>					
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Acco	8 000.00	8 000.00	8 000.00	8 480.00	8 988.80
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily	1 000.00	1 000.00	1 000.00	1 060.00	1 123.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food	1 000.00	1 000.00	1 000.00	1 060.00	1 123.60
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Tran	0.00	0.00	0.00	0.00	0.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Tran	0.00	0.00	0.00	0.00	0.00
Energy Sector Plan		100 000.00	100 000.00	106 000.00	112 360.00
				0.00	0.00
	<b>27 337 761.93</b>	<b>34 052 403.80</b>	<b>35 302 403.80</b>	<b>31 436 926.19</b>	<b>32 258 930.49</b>
	<b>(16 463 734.42)</b>	<b>(14 325 346.55)</b>	<b>(19 418 149.91)</b>	<b>(17 903 080.77)</b>	<b>(19 636 036.78)</b>

**SOLID WASTE REMOVAL**

mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework				
	Special Adjustments Budget 2020/21	Draft Budget 2021/22	Final Budget 2021/22	Budget year 2022/23	Budget year 2023/24
Revenue:Exchange Revenue:Service Charges	(7 293.94)	(7 293.94)	(7 293.94)	(7 731.58)	(8 272.79)
Revenue:Exchange Revenue:Operational Rev	(2 052 543.48)	(2 059 837.42)	(2 140 171.08)	(2 230 058.27)	(2 328 180.83)
Revenue:Exchange Revenue:Sales of Goods	(1 600.00)	(50 000.00)	(50 000.00)	(53 000.00)	(56 710.00)
	<b>(2 061 437.42)</b>	<b>(2 117 131.36)</b>	<b>(2 197 465.02)</b>	<b>(2 290 789.85)</b>	<b>(2 393 163.62)</b>
Basic Salary and Wages/Municipal Staff	1 082 116.79	1 031 467.48	1 031 467.48	1 093 355.52	1 158 956.86
Bonuses/Municipal Staff	90 176.40	85 955.62	85 955.62	91 112.96	96 579.74
Housing Benefits and Incidental/Municipal Sta	10 893.24	10 893.24	10 893.24	11 546.83	12 239.64
Non-pensionable/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Rental/Municipal Staff	42 600.00	38 400.00	38 400.00	40 704.00	43 146.24
Overtime/Municipal Staff	108 211.68	103 146.75	103 146.75	109 335.55	115 895.69
Bargaining Council/Municipal Staff	1 006.56	894.72	894.72	948.40	1 005.31
Group Life Insurance/Municipal Staff	7 998.36	7 998.36	7 998.36	8 478.26	8 986.96
Medical/Municipal Staff	0.00	0.00	0.00	0.00	0.00
Pension/Municipal Staff	116 987.64	106 520.88	106 520.88	112 912.13	119 686.86
Unemployment Insurance/Municipal Staff	10 930.10	10 359.42	10 359.42	10 980.98	11 639.84
Skills Development Lew/Solid Waste	10 821.17	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced	0.00	0.00	0.00	0.00	0.00
Expenditure:Contracted Services:Outsourced	500 000.00	250 000.00	250 000.00	265 000.00	280 900.00
Expenditure:Contracted Services:Contractors	30 000.00	30 000.00	30 000.00	31 800.00	33 708.00
Expenditure:Inventory Consumed:Consumable	0.00	100 000.00	100 000.00	106 000.00	112 360.00
Expenditure:Inventory Consumed:Materials ar	10 000.00	10 000.00	10 000.00	10 600.00	11 236.00
Expenditure:Operational Cost:Uniform and Pr	150 000.00	100 000.00	100 000.00	106 000.00	112 360.00
New Cemetry - Feseability study	0.00	200 000.00	200 000.00	212 000.00	224 720.00
Intergrated Waste Management Plan Review	0.00	0.00	300 000.00	318 000.00	337 080.00
Cleaning Services-Town	1 860 000.00	1 000 000.00	1 000 000.00	1 060 000.00	1 123 600.00
	<b>4 031 741.94</b>	<b>3 085 636.46</b>	<b>3 385 636.46</b>	<b>3 588 774.65</b>	<b>3 804 101.13</b>
	<b>1 970 304.52</b>	<b>968 505.10</b>	<b>1 188 171.44</b>	<b>1 297 984.81</b>	<b>1 410 937.51</b>

# Quality Certificate

I, P.P Sibiya, the municipal manager of **Mthonjaneni Local Municipality**, hereby certify that the Final 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: MR P.P Sibiya

Date : 24/05/2021