

MTHONJANENI LOCAL MUNICIPALITY



2022/23 TO 2024/25 DRAFTMEDIUM 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 – Draft Annual Budget

1.1 Mayor’s Report

Honorable Speaker,

Thank you for giving me this opportunity to present the 2022/2023 MTREF Draft 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, Acting Municipal Manager, Dingiswayo, Heads of Departments within our municipality, Officials and valuable members of our community and all other protocol observed.

The municipality has remained open to offer basic and essential services to the community under the current difficult conditions as we experienced the fourth wave of covid 19. We thank the Acting Municipal Manager, and his staff especially the essential workers who have continued to be brave under the current conditions of covid 19 and kept the municipality running. We continue to urge Councillors, municipal staff and our community to vaccinate, take health precautionary measures in order to curb the spread of this virus, also to observe and obey all Covid-19 protocols and regulations.

Also, the public unrest and looting that took place in July 2021, resulted in some businesses being vandalized which forced some of the businesses to close. Some of these businesses are still in the process to gain its full business operations which may negatively affect revenue collection. However, all municipal buildings were not vandalized.

We also thank the community of Mthonjaneni with successful 2021 Local Government elections that were held on 1 November 2021 that went very well with no major reported disruptions.

According to MFMA budget 2022/23 circulars 115 and 112 issued by National Treasury, The National Treasury projects real economic growth of 5.1 per cent in 2021, following an expected contraction of 6.4 per cent in 2020. Real GDP growth is expected to moderate to 1.8 per cent in 2022, 1.6 per cent in 2023 and 1.7 per cent in 2024.

The main risks to the economic outlook are slowdown in economic growth. The evolution of Omicron variant of the coronavirus caused many countries to impose restrictions to manage its spread and slow progress in vaccine rollout reinforces uncertainty and poses risks to economic recovery.

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 2023 Budget protects transfers that focus on infrastructure, service delivery and COVID-19 spending while reducing those spent less effectively. The 2023 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 can 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 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 taxpayer'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. Bulk electricity costs are consistently much higher than inflation, having gone as high as 17.8 per cent in the 2021/22 municipal financial year. Eskom's need for increased funding means that over the period ahead they are applying for much higher tariff increases. In their Multi-Year Price Determination (MYPD 5) application Eskom requested approval for municipal bulk tariff increases of 20.5 per cent in 2022/23, 15 per cent in 2023/24 and 10 per cent in 2024/25. NERSA rejected this revenue application at the end of September 2021 and in October 2021 ESKOM filed an application in the High Court to review NERSA's decision. Following the deliberations, NERSA has approved a 9.6 per cent tariff increase for Eskom starting from April 2022 and this figure accounts for a 3.49 per cent increase in 2022/23. 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 4.8% increase in property rates tariffs for 2022/23 financial year which is in line with the inflation forecast.

Honorable members, the Auditor General Report for 2020/2021 still 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 2022/23 budget is being funded mainly from Government grants and a small portion from own revenue because our areas are largely rural and don't have much economic activity.

Summary of Draft annual budget 2022/23 is as follows:

Description	DRAFTBUDGET 2022/2023	BUDGET 2023/2024	BUDGET 2024/2025
Operational Revenue	R188.9 million	R195.7 million	R204.6 million
Capital Revenue	R38.3 million	R34.8 million	R37.2 million
Total Revenue	R227.2 million	R230.5 million	R241.8 million
Operational Expenditure	R178.7 million	R 186.5 million	R198.3 million
Capital Expenditure	R48 million	R 43.3 million	R40.0 million
Total Expenditure	R226.8 million	R229.8 thousand	R238.3 million
Surplus/(Deficit)	R470 thousand	R623.7 thousand	R3.5 million

The planned projects for 2022/23 in terms of the Municipal Infrastructure and Electrification grants allocations are as follows:

No.	Project Description	Source of funding	Amount
1.	Makhubalo Gravel Road- Ward 9 Phase 2	MIG	R2.34 million
2.	Bedlane Community Hall- Ward 8	MIG	R5.88 million
3.	Lwazilwethu Creche- Ward 9	MIG	R3.58 million
4.	Mfule Creche-Ward 4	MIG	R3.16 million
5.	Urban Roads Upgrade & Rehabilitation Phase 5 (Thubalethu Township)	MIG	R5.08 million
6.	Construction of Kwesezulu Sport Field- Ward 7	MIG	R10.00 million
TOTAL MIG ALLOCATION 2022/23			R30.039 million
7.	Emakhilani Electrification Project with 140 connections – ward 9	INEP	R3.5 million
8.	Esidakeni INF (Type 2 and 3) with 103 connections – ward 11	INEP	R1.91 million
9.	Noziphiva Electrification Project- with 115 connections – ward 10	INEP	R2.88 million
TOTAL INEP ALLOCATION 2022/23			R8.280 million

The above projects are expected to commence as from 1 July 2022.

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 **R950 thousand** for this program. Each ward will have an allocation of **R73 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 seven (7) 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 **R350 thousand** for these Bursaries. Among other things that we are planning to do is Mayoral Cup. We have put aside **R850 thousand** for the Mayoral Cup and for other sports development we budgeted **R270 thousand**. The municipality also put aside an amount of **R870 thousand** for SALGA games and **R200 thousand** for a prayer day.

We will host a youth summit and other youth activities during 2022/23 financial year, we have budgeted **R610 thousand** for it. We also budgeted **R 1.5 million** to host the Youth Festival/ Nyusi volume. We have put aside a budget of **R500 thousand** for Operation Sukuma Sakhe projects. We also have a budget of **R1.690 million** for Economic Development for our municipality. Young and emerging businesses will benefit on that project. The municipality also budgeted **R900 thousand** for Market Day/ Business Expo to assist small businesses to market their goods and services. We have put aside **R400 thousand** for uMkhosi woMhlanga should the COVID-19 restrictions be relaxed and gatherings be permitted. We have also budgeted **R320 thousand** for Senior Citizens. Also we budgeted **R800 thousand** for IDP/Budget Road Shows. As a norm, Early Child Development, HIV/AIDS, Disability, Zulu Dance, Heritage day, and various forums are allocated a budget of **R920 thousand** for their projects or activities.

The municipality budgeted **R1.5 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 **R150 thousand** for Integrated Waste Management Plan Review. The municipality has budgeted **R1 million** for new TLB, **R 500 thousand** for designs and fencing of a new Disaster Management Centre and **R 1.450 million** to replace a combi and other old transport assets. The municipality has also budgeted **R1.8 million** for procurement of tractors that will assist with agricultural projects under the areas of Amakhosi.

In conclusion, I would like to thank all the Councillors for their invaluable contributions in this budget, the Acting 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 2022/2023 Draft capital and operating budget for consideration and approval. It is now time to work smarter, harder and faster in delivering on our core mandate.

Your continued support is a testimony and affirmation that we can do better in improving the quality of lives of our communities.

I thank you! Siyathokoza!

His Worship the Mayor

1.2 Council Resolutions

1. That in terms of section 16 of the Municipal Finance Management Act, 56 of 2003, the Draft budget of the municipality for the financial year 2022/23; and indicative allocations for the two projected outer years 2023/24 and 2024/25; 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 2022.
3. That the Municipality's budget related policies remain unchanged.
4. That the Draft budget 2022/23 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. 115 & 112 Issued by National Treasury, the National Treasury projects real economic growth of 5.1 per cent in 2021, following an expected contraction of 6.4 per cent in 2020. Real GDP growth is expected to moderate to 1.8 per cent in 2022, 1.6 per cent in 2023 and 1.7 per cent in 2024.

The main risks to the economic outlook are slowdown in economic growth. The evolution of Omicron variant of the coronavirus caused many countries to impose restrictions to manage its spread and slow progress in vaccine rollout reinforces uncertainty and poses risks to economic recovery.

MFMA Circular No. 107 & 108 States that the National Treasury projects real economic growth of 1 per cent in 2022, following an expected contraction of 3.3 per cent in 2021. Real GDP growth is expected to moderate to 1.4 per cent in 2023 and 1.3 per cent in 2024, averaging 1.3 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 2021 special adjustments budget, which projected a contraction of 7.2 per cent in 2021.

MFMA Circular No. 94 States that The GDP growth rate is forecasted at 1.5 per cent in 2020, 1.7 per cent in 2021 and 2.1 per cent in 2022. 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 2022/23 MTREF.

The main challenges experienced during the compilation of the 2022/23 MTREF can be summarised as follows:

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

The following budget principles/assumptions directly informed the compilation of the 2022/23 MTREF:

- The 2021/22 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 2022/23 Draft 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.

- During 2021/22 budget year the municipality decided not to increase tariffs 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 but now we are on alert level 1 and most of things are now eased therefore the municipality took a decision to increase its tariffs for 2022/23 by 4.8%, the CPI forecast.
- Employee related cost were increased by CPI forecast of 4.8%
- Other revenue and other expenditure items were increased by 4.8 % which is the maximum range for inflation rate targeting.

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. Having reflected above that during 2021/22 budget year the municipality proposed no increase in property rates tariffs to give relief to the community of Mthonjaneni but since restrictions are being eased in most of the things and activities are being resumed therefore the municipality has decided to increase these tariffs in order cover expenditure that will be incurred.

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 2022/23 MTREF (classified by main revenue source):

Table 1 Operating Revenue Framework

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	21 480	21 352	30 420	32 606	32 606	32 606	23 350	34 171	35 538	36 960
Service charges - electricity revenue	2	22 046	22 720	22 655	33 916	33 916	33 916	17 698	35 544	36 965	38 444
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1 782	1 688	1 360	2 147	2 147	2 147	1 159	2 250	2 341	2 434
Rental of facilities and equipment		262	53	16	450	450	450	22	472	490	510
Interest earned - external investments		1 970	2 362	1 350	1 200	1 200	1 200	1 129	1 258	1 308	1 360
Interest earned - outstanding debtors		51	463	778	1 900	1 900	1 900	500	1 991	2 071	2 154
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		427	508	195	1 003	3 003	3 003	8	5 803	6 036	6 277
Licences and permits		1 563	1 113	1 681	2 208	2 208	2 208	1 100	2 314	2 407	2 503
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		76 798	86 253	103 281	92 528	92 528	92 528	103 743	100 316	105 085	110 321
Other revenue	2	134	177	1 662	2 991	3 191	3 191	591	3 326	3 459	3 598
Gains		1 256	(132)	665	1 500	1 500	1 500	-	1 500	-	-
Total Revenue (excluding capital transfers and contributions)		127 770	136 556	164 063	172 450	174 650	174 650	149 301	188 945	195 700	204 560

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 4.8% which is the projected inflation rate for 2022/23 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 4.8 % for 2022/23 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.

The Transfers recognized – operating and capital was informed by the government gazette no. 45903 dated 11 February 2022 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 188.9 million to cover budgeted operating expenditure amounting to R 178.7 million.

Table 2 Operating Transfers and Grants Receipts

KZN285 Mthonjaneni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		75 637	84 288	102 071	91 351	91 351	91 351	99 081	103 850	109 032
Local Government Equitable Share		70 979	79 412	97 320	86 810	86 810	86 810	93 695	98 363	103 439
Finance Management		2 850	2 850	2 800	2 650	2 650	2 650	2 850	2 850	2 850
EPWP Incentive		1 808	2 026	1 951	1 891	1 891	1 891	2 536	2 637	2 743
Other transfers/grants [insert description]										
Provincial Government:		-	1 091	1 231	1 177	1 177	1 177	1 235	1 235	1 289
Provincialisation of Libraries			880	905	935	935	935	981	981	1 024
Community Library Services Grant			211	226	242	242	242	254	254	265
Title Deeds Restoration Grant				100						
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	75 637	85 379	103 302	92 528	92 528	92 528	100 316	105 085	110 321
Capital Transfers and Grants										
National Government:		36 749	33 033	35 598	39 637	39 637	39 637	38 319	34 761	37 201
Municipal Infrastructure Grant (MIG)		21 749	18 033	24 439	18 832	18 832	18 832	30 039	20 761	21 527
Integrated Electrification Programme Grant		15 000	15 000	11 159	20 805	20 805	20 805	8 280	14 000	15 674
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	36 749	33 033	35 598	39 637	39 637	39 637	38 319	34 761	37 201
TOTAL RECEIPTS OF TRANSFERS & GRANTS		112 386	118 412	138 900	132 165	132 165	132 165	138 635	139 846	147 522

The above table shows the operating transfers and grants for Mthonjaneni Local Municipality 2022/23 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.

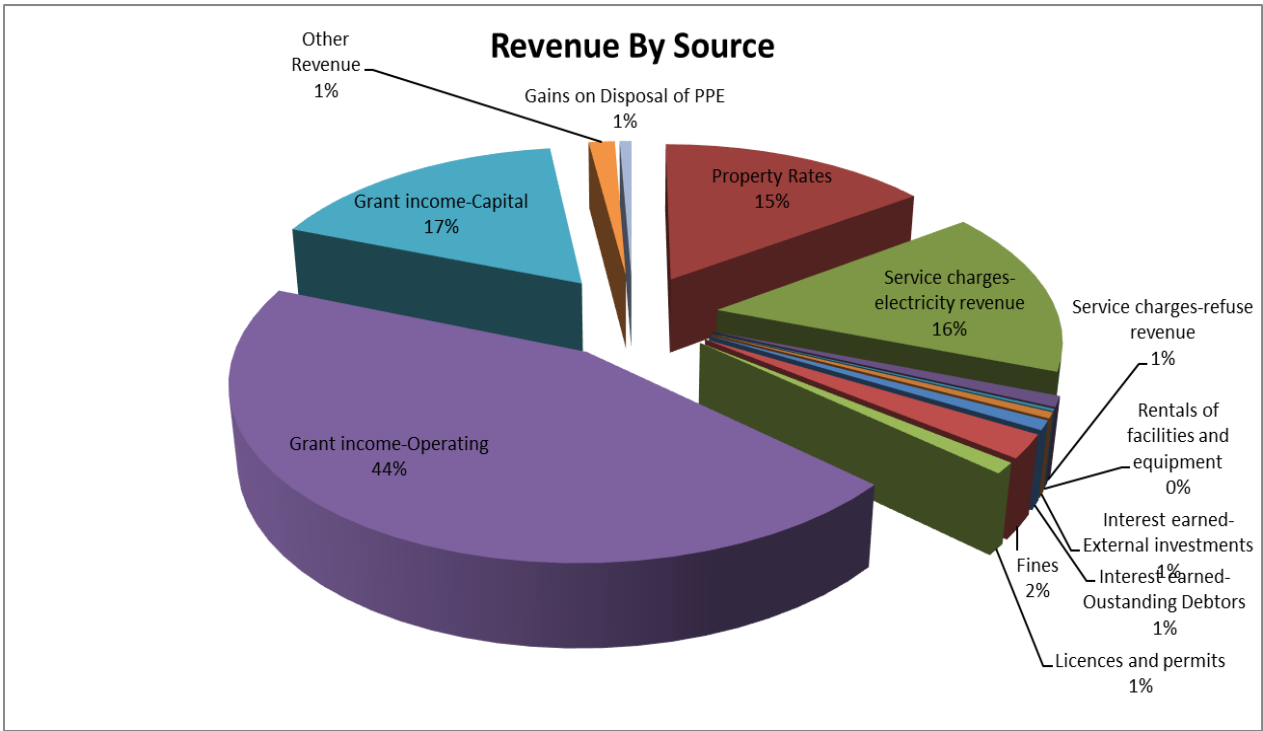


Figure 1 Main operational revenue categories for 2022/23 Draft budget.

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2022/23 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 2022/23 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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		R thousand									
Expenditure By Type											
Employee related costs	2	51 216	54 691	58 814	57 824	58 217	58 217	41 123	65 925	68 807	71 899
Remuneration of councillors		8 727	9 233	8 951	9 633	9 723	9 723	5 604	9 749	10 178	10 636
Debt impairment	3	190	10	379	6 726	2 726	2 726	-	4 000	3 000	5 000
Depreciation & asset impairment	2	17 603	19 912	22 400	18 287	15 327	15 327	15 907	15 300	20 912	25 748
Finance charges		342	991	201	-	50	50	24	-	-	-
Bulk purchases - electricity	2	22 303	19 091	19 362	26 469	23 045	23 045	15 653	24 626	26 316	28 123
Inventory consumed	8	-	-	-	3 546	4 477	4 477	4 439	5 109	4 839	4 810
Contracted services		25 419	24 682	27 570	23 088	30 125	30 125	27 716	26 752	26 730	26 071
Transfers and subsidies		-	-	447	-	-	-	-	200	-	-
Other expenditure	4, 5	24 672	24 014	22 383	19 129	23 531	23 531	20 272	27 036	25 737	26 032
Losses		-	-	8	-	-	-	-	-	-	-
Total Expenditure		150 472	152 624	160 513	164 702	167 221	167 221	130 737	178 696	186 519	198 319

The budgeted allocation for employee related costs for 2022/23 financial year totals to R 65.4million, which equals 36 per cent of the total operating expenditure. Employee related cost were increased by 4.8% which is the projected CPI for 2022/23 and an increase from the overall budget to 2022/23 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 2022/23 its under contracted services as the municipality decided to outsource such services.

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 2022/23 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 15.2 million for 2022/23 financial year of which it translate to 9 per cent of the total operating expenditure.

Other material comprises of 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

2022/23 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced.

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

The following table gives a breakdown of the main expenditure categories for the 2022/23 financial year.

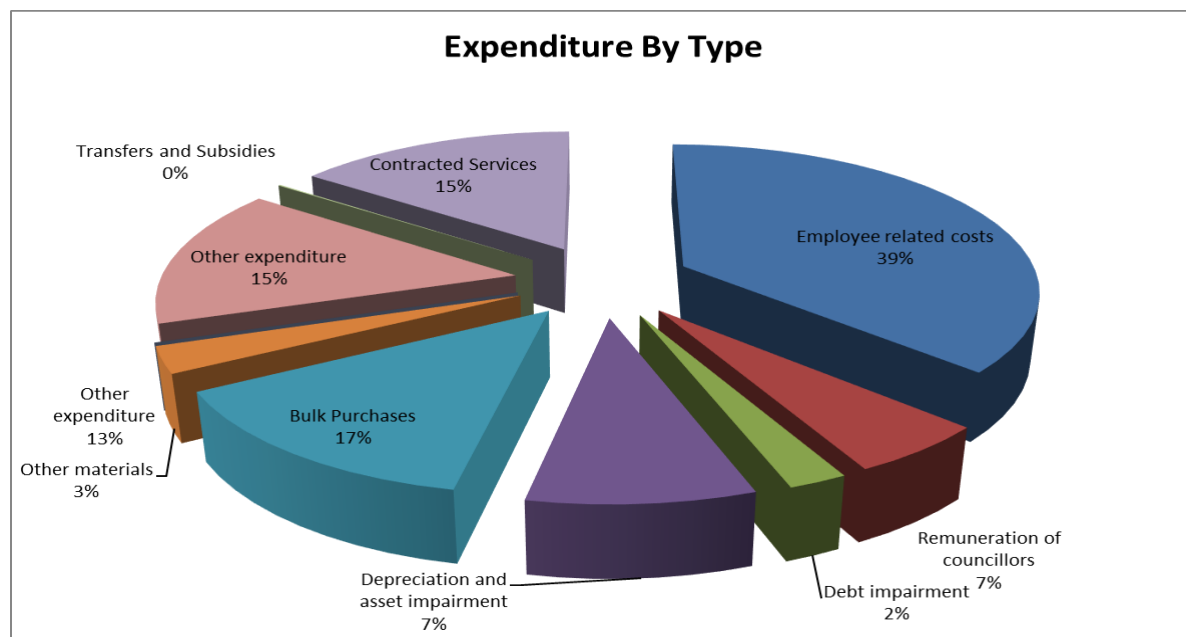


Figure 2 Main operational expenditure categories for the 2022/23 Draft budget

Table 4 Operational repairs and maintenance

SA1

Repairs and Maintenance	8										
Employee related costs											
Inventory Consumed (Project Maintenance)											
Contracted Services		3 311	3 352	9 293	5 905	8 455	8 455	-	7 820	5 694	5 858
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	3 311	3 352	9 293	5 905	8 455	8 455	-	7 820	5 694	5 858

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 2022/23 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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Financial Performance										
Property rates	21 480	21 352	30 420	32 606	32 606	32 606	23 350	34 171	35 538	36 960
Service charges	23 828	24 408	24 015	36 063	36 063	36 063	18 857	37 794	39 306	40 878
Investment revenue	1 970	2 362	1 350	1 200	1 200	1 200	1 129	1 258	1 308	1 360
Transfers recognised - operational	76 798	86 253	103 281	92 528	92 528	92 528	103 743	100 316	105 085	110 321
Other own revenue	3 693	2 181	4 997	10 053	12 253	12 253	2 221	15 406	14 463	15 041
Total Revenue (excluding capital transfers and contributions)	127 770	136 556	164 063	172 450	174 650	174 650	149 301	188 945	195 700	204 560
Employee costs	51 216	54 691	58 814	57 824	58 217	58 217	41 123	65 925	68 807	71 899
Remuneration of councillors	8 727	9 233	8 951	9 633	9 723	9 723	5 604	9 749	10 178	10 636
Depreciation & asset impairment	17 603	19 912	22 400	18 287	15 327	15 327	15 907	15 300	20 912	25 748
Finance charges	342	991	201	-	50	50	24	-	-	-
Inventory consumed and bulk purchases	22 303	19 091	19 362	30 015	27 523	27 523	20 093	29 735	31 155	32 933
Transfers and grants	-	-	447	-	-	-	-	200	-	-
Other expenditure	50 280	48 706	50 339	48 943	56 382	56 382	47 988	57 788	55 467	57 103
Total Expenditure	150 472	152 624	160 513	164 702	167 221	167 221	130 737	178 696	186 519	198 319
Surplus/(Deficit)	(22 702)	(16 068)	3 550	7 748	7 429	7 429	18 564	10 249	9 181	6 241
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 749	33 033	33 867	39 637	39 637	39 637	19 113	38 319	34 761	37 201
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 047	16 965	37 417	47 385	47 066	47 066	37 677	48 568	43 942	43 442
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 047	16 965	37 417	47 385	47 066	47 066	37 677	48 568	43 942	43 442
Capital expenditure & funds sources										
Capital expenditure	123 839	143 735	183 605	47 077	46 951	46 951	-	48 099	43 321	39 961
Transfers recognised - capital	24 971	22 438	40 547	39 637	40 937	40 937	-	38 319	34 761	37 201
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	98 868	121 296	143 058	7 440	6 014	6 014	-	9 780	8 560	2 760
Total sources of capital funds	123 839	143 735	183 605	47 077	46 951	46 951	-	48 099	43 321	39 961
Financial position										
Total current assets	54 355	32 602	41 192	73 737	80 428	80 428	86 664	56 768	67 895	84 506
Total non current assets	372 167	385 937	400 815	422 306	422 782	422 782	653 945	403 468	442 145	456 732
Total current liabilities	39 966	39 809	35 818	21 159	52 319	52 319	(42 603)	24 449	25 525	26 674
Total non current liabilities	7 237	6 085	8 096	6 075	6 075	6 075	(8 096)	4 000	4 176	4 364
Community wealth/Equity	283 979	271 921	271 921	553 867	529 875	529 875	(565 639)	431 786	480 339	510 201
Cash flows										
Net cash from (used) operating	5 697	(776)	(2 075)	56 767	47 455	47 455	(485)	47 351	49 322	51 166
Net cash from (used) investing	49	49	149	(44 777)	(44 651)	(44 651)	150	(45 299)	(40 398)	(36 906)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	5 747	(728)	(1 926)	11 990	7 466	7 466	(335)	6 713	15 638	29 897
Cash backing/surplus reconciliation										
Cash and investments available	8 377	4 029	2 513	15 723	17 097	17 097	46 211	6 713	15 638	29 897
Application of cash and investments	39 543	42 926	41 469	(23 273)	4 047	4 047	(49 429)	(10 243)	(10 844)	(11 529)
Balance - surplus (shortfall)	(31 166)	(38 897)	(38 956)	38 996	13 050	13 050	95 639	16 956	26 482	41 427
Asset management										
Asset register summary (WDV)	372 167	385 937	400 815	422 306	421 961	421 961	421 961	403 468	442 145	456 732
Depreciation	17 603	19 912	22 400	18 287	15 327	15 327	15 327	15 300	20 912	25 748
Renewal and Upgrading of Existing Assets	99 924	118 562	138 507	700	550	550	550	5 830	2 150	250
Repairs and Maintenance	3 311	3 352	9 293	5 905	8 455	8 455	8 455	7 820	5 694	5 858
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(5 450)	(4 163)	(4 243)	6 661	6 661	6 661	6 981	6 981	7 260	7 550
Households below minimum service level										
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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional	1									
Governance and administration		89 898	99 986	125 627	126 998	127 198	127 198	136 023	140 710	147 366
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		89 898	99 986	125 627	126 998	127 198	127 198	136 023	140 710	147 366
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 824	2 958	2 776	4 330	6 330	6 330	9 291	9 614	10 003
Community and social services		1 297	1 889	1 130	1 197	1 197	1 197	1 256	1 257	1 312
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 527	1 069	1 646	3 133	5 133	5 133	8 035	8 357	8 691
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23 614	20 120	27 598	23 841	23 841	23 841	35 824	26 777	27 784
Planning and development		-	-	17	-	-	-	-	-	-
Road transport		23 614	20 120	27 581	23 841	23 841	23 841	35 824	26 777	27 784
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37 284	38 198	33 443	56 918	56 918	56 918	46 126	53 360	56 609
Energy sources		35 502	36 510	32 083	54 721	54 721	54 721	43 824	50 965	54 118
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 782	1 688	1 360	2 197	2 197	2 197	2 303	2 395	2 491
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	153 620	161 263	189 445	212 087	214 287	214 287	227 264	230 461	241 761
Expenditure - Functional										
Governance and administration		73 757	76 047	74 893	62 037	74 794	74 794	80 319	87 185	97 082
Executive and council		21 485	20 130	16 783	17 530	18 878	18 878	20 878	21 643	22 750
Finance and administration		49 778	53 578	55 685	42 469	53 625	53 625	58 050	64 093	72 821
Internal audit		2 494	2 339	2 426	2 038	2 291	2 291	1 391	1 449	1 512
Community and public safety		26 473	24 482	24 344	26 704	27 330	27 330	32 395	32 670	33 362
Community and social services		12 108	10 189	9 983	11 423	13 303	13 303	14 071	13 665	14 138
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14 365	14 293	14 361	15 281	14 026	14 026	18 324	19 006	19 224
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		24 743	26 292	31 245	37 268	34 631	34 631	32 754	31 343	31 272
Planning and development		2 690	4 809	3 606	6 158	8 622	8 622	8 436	7 609	7 646
Road transport		22 052	21 483	27 639	31 110	26 008	26 008	24 318	23 734	23 626
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		29 113	29 058	33 514	38 694	30 502	30 502	33 229	35 321	36 603
Energy sources		25 626	26 402	27 455	35 302	26 721	26 721	28 941	30 673	32 690
Water management		228	198	198	6	6	6	10	15	20
Waste water management		341	410	470	-	-	-	-	-	-
Waste management		2 918	2 048	5 391	3 386	3 775	3 775	4 278	4 632	3 893
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	154 086	155 880	163 996	164 702	167 256	167 256	178 696	186 519	198 319
Surplus/(Deficit) for the year		(466)	5 383	25 449	47 385	47 031	47 031	48 568	43 942	43 442

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		81 651	91 184	114 782	126 998	114 332	114 332	122 538	126 686	132 781
Vote 3 - Corporate Services		11 071	11 761	13 622	4 330	19 197	19 197	22 776	23 637	24 587
Vote 4 - Technical Services		60 898	58 318	61 024	80 759	80 759	80 759	81 950	80 137	84 393
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	153 620	161 263	189 428	212 087	214 287	214 287	227 264	230 461	241 761
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		26 650	22 732	19 407	19 574	21 795	21 795	23 427	24 432	25 752
Vote 2 - Finance and Admin		38 025	40 249	41 675	28 303	40 166	40 166	41 176	46 845	54 786
Vote 3 - Corporate Services		36 974	40 312	40 578	43 064	42 483	42 483	51 731	51 990	53 203
Vote 4 - Technical Services		51 265	52 144	61 781	73 761	62 812	62 812	62 363	63 253	64 579
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	152 914	155 437	163 441	164 702	167 256	167 256	178 696	186 519	198 319
Surplus/(Deficit) for the year	2	706	5 825	25 987	47 385	47 031	47 031	48 568	43 942	43 442

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rates	2	21 480	21 352	30 420	32 606	32 606	32 606	23 350	34 171	35 538	36 960
Service charges - electricity revenue	2	22 046	22 720	22 655	33 916	33 916	33 916	17 698	35 544	36 965	38 444
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1 782	1 688	1 360	2 147	2 147	2 147	1 159	2 250	2 341	2 434
Rental of facilities and equipment		262	53	16	450	450	450	22	472	490	510
Interest earned - external investments		1 970	2 362	1 350	1 200	1 200	1 200	1 129	1 258	1 308	1 360
Interest earned - outstanding debtors		51	463	778	1 900	1 900	1 900	500	1 991	2 071	2 154
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		427	508	195	1 003	3 003	3 003	8	5 803	6 036	6 277
Licences and permits		1 563	1 113	1 681	2 208	2 208	2 208	1 100	2 314	2 407	2 503
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		76 798	86 253	103 281	92 528	92 528	92 528	103 743	100 316	105 085	110 321
Other revenue	2	134	177	1 662	2 991	3 191	3 191	591	3 326	3 459	3 598
Gains		1 256	(132)	665	1 500	1 500	1 500	-	1 500	-	-
Total Revenue (excluding capital transfers and contributions)		127 770	136 556	164 063	172 450	174 650	174 650	149 301	188 945	195 700	204 560
Expenditure By Type											
Employee related costs	2	51 216	54 691	58 814	57 824	58 217	58 217	41 123	65 925	68 807	71 899
Remuneration of councillors		8 727	9 233	8 951	9 633	9 723	9 723	5 604	9 749	10 178	10 636
Debt impairment	3	190	10	379	6 726	2 726	2 726	-	4 000	3 000	5 000
Depreciation & asset impairment	2	17 603	19 912	22 400	18 287	15 327	15 327	15 907	15 300	20 912	25 748
Finance charges		342	991	201	-	50	50	24	-	-	-
Bulk purchases - electricity	2	22 303	19 091	19 362	26 469	23 045	23 045	15 653	24 626	26 316	28 123
Inventory consumed	8	-	-	-	3 546	4 477	4 477	4 439	5 109	4 839	4 810
Contracted services		25 419	24 682	27 570	23 088	30 125	30 125	27 716	26 752	26 730	26 071
Transfers and subsidies		-	-	447	-	-	-	-	200	-	-
Other expenditure	4, 5	24 672	24 014	22 383	19 129	23 531	23 531	20 272	27 036	25 737	26 032
Losses		-	-	8	-	-	-	-	-	-	-
Total Expenditure		150 472	152 624	160 513	164 702	167 221	167 221	130 737	178 696	186 519	198 319
Surplus/(Deficit)		(22 702)	(16 068)	3 550	7 748	7 429	7 429	18 564	10 249	9 181	6 241
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		36 749	33 033	33 867	39 637	39 637	39 637	19 113	38 319	34 761	37 201
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)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 047	16 965	37 417	47 385	47 066	47 066	37 677	48 568	43 942	43 442
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14 047	16 965	37 417	47 385	47 066	47 066	37 677	48 568	43 942	43 442
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 047	16 965	37 417	47 385	47 066	47 066	37 677	48 568	43 942	43 442
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		14 047	16 965	37 417	47 385	47 066	47 066	37 677	48 568	43 942	43 442

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		12	12	1 028	2 300	1 814	1 814	2 851	750	100	100
Vote 2 - Finance and Admin		460	460	460	250	200	200	648	250	350	450
Vote 3 - Corporate Services		1 299	585	910	1 050	740	740	1 129	1 330	410	210
Vote 4 - Technical Services		122 069	142 678	181 208	43 477	44 197	44 197	199 699	45 769	42 461	39 201
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		123 839	143 735	183 605	47 077	46 951	46 951	204 327	48 099	43 321	39 961
Total Capital Expenditure - Vote		123 839	143 735	183 605	47 077	46 951	46 951	204 327	48 099	43 321	39 961
Capital Expenditure - Functional											
Governance and administration		472	472	1 550	3 350	2 514	2 514	-	1 550	690	580
Executive and council		12	12	1 028	2 300	1 814	1 814	-	750	100	100
Finance and administration		460	460	522	1 050	700	700	-	800	590	480
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		1 299	585	847	250	240	240	-	780	170	180
Community and social services		912	178	265	130	190	190	-	600	90	50
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		387	406	583	120	50	50	-	180	80	130
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		101 812	120 496	150 148	21 372	22 272	22 272	-	34 589	23 161	21 727
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		101 812	120 496	150 148	21 372	22 272	22 272	-	34 589	23 161	21 727
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		20 256	22 182	31 060	22 105	21 925	21 925	-	11 180	19 300	17 474
Energy sources		20 256	22 182	31 060	22 005	21 765	21 765	-	10 180	17 800	15 974
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	100	160	160	-	1 000	1 500	1 500
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	123 839	143 735	183 605	47 077	46 951	46 951	-	48 099	43 321	39 961
Funded by:											
National Government		24 971	22 438	40 547	39 637	40 937	40 937	-	38 319	34 761	37 201
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)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	24 971	22 438	40 547	39 637	40 937	40 937	-	38 319	34 761	37 201
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		98 868	121 296	143 058	7 440	6 014	6 014	-	9 780	8 560	2 760
Total Capital Funding	7	123 839	143 735	183 605	47 077	46 951	46 951	-	48 099	43 321	39 961

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 48.1 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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Current assets											
Cash		8 377	4 029	2 513	15 607	17 097	17 097	46 211	6 483	15 397	29 646
Call investment deposits	1	–	–	–	116	–	–	–	230	240	251
Consumer debtors	1	23 300	21 873	30 379	39 378	44 696	44 696	35 242	44 955	46 933	49 045
Other debtors		22 232	5 962	7 329	17 897	17 897	17 897	4 286	4 362	4 554	4 759
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	446	739	972	739	739	739	926	739	771	806
Total current assets		54 355	32 602	41 192	73 737	80 428	80 428	86 664	56 768	67 895	84 506
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		106	93	75	88	66	66	63	42	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	369 265	384 552	398 770	420 783	420 857	420 857	651 923	401 487	440 121	454 617
Biological		2 762	1 211	1 897	1 211	1 897	1 897	1 897	1 897	1 981	2 070
Intangible		33	81	72	223	(39)	(39)	62	41	43	45
Other non-current assets		1	1	1	1	1	1	1	1	1	1
Total non current assets		372 167	385 937	400 815	422 306	422 782	422 782	653 945	403 468	442 145	456 732
TOTAL ASSETS		426 522	418 540	442 008	496 043	503 211	503 211	740 610	460 236	510 040	541 239
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Consumer deposits		1 021	1 026	997	1 077	994	994	999	1 102	1 151	1 202
Trade and other payables	4	36 448	34 903	30 121	20 082	51 325	51 325	(48 302)	23 347	24 375	25 472
Provisions		2 497	3 881	4 700	–	–	–	4 700	–	–	–
Total current liabilities		39 966	39 809	35 818	21 159	52 319	52 319	(42 603)	24 449	25 525	26 674
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		7 237	6 085	8 096	6 075	6 075	6 075	(8 096)	4 000	4 176	4 364
Total non current liabilities		7 237	6 085	8 096	6 075	6 075	6 075	(8 096)	4 000	4 176	4 364
TOTAL LIABILITIES		47 203	45 895	43 914	27 234	58 394	58 394	(50 699)	28 449	29 701	31 038
NET ASSETS	5	379 319	372 645	398 094	468 809	444 817	444 817	791 309	431 786	480 339	510 201
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		283 979	271 921	271 921	553 867	529 875	529 875	(565 639)	48 568	43 942	43 442
Reserves	4	–	–	–	–	–	–	–	383 218	436 397	466 759
TOTAL COMMUNITY WEALTH/EQUITY	5	283 979	271 921	271 921	553 867	529 875	529 875	(565 639)	431 786	480 339	510 201

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	25 909	25 909	25 909	-	27 153	28 348	29 623
Service charges		-	-	-	23 417	23 417	23 417	-	28 346	29 593	30 925
Other revenue		-	-	-	11 418	12 818	12 818	-	9 953	10 391	10 859
Transfers and Subsidies - Operational	1	5 715	-	-	92 528	92 528	92 528	-	100 316	104 730	109 443
Transfers and Subsidies - Capital	1	(18)	(776)	(2 075)	39 637	39 637	39 637	(485)	38 319	40 005	41 805
Interest		-	-	-	-	2 349	2 349	-	2 661	2 778	2 903
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	-	(136 143)	(149 203)	(149 203)	-	(159 398)	(166 523)	(174 392)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		5 697	(776)	(2 075)	56 767	47 455	47 455	(485)	47 351	49 322	51 166
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	2 300	2 300	2 300	-	2 800	2 923	3 055
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		49	49	149	(47 077)	(46 951)	(46 951)	150	(48 099)	(43 321)	(39 961)
NET CASH FROM/(USED) INVESTING ACTIVITIES		49	49	149	(44 777)	(44 651)	(44 651)	150	(45 299)	(40 398)	(36 906)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		5 747	(728)	(1 926)	11 990	2 804	2 804	(335)	2 052	8 924	14 260
Cash/cash equivalents at the year begin:	2	-	-	-	-	4 662	4 662	-	4 661	6 713	15 638
Cash/cash equivalents at the year end:	2	5 747	(728)	(1 926)	11 990	7 466	7 466	(335)	6 713	15 638	29 897

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 2022/23 financial year which is a 8.84% decrease from the collection rate for the first 6 months of 2021/22 financial year. As for service charges (electricity and refuse services) the actual average collection rate is 71.02%, where service charges on electricity are 75.54% and refuse are set at 66.50%) 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 2022/23 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 as COVID-19 regulations being relaxed, hall hire services may increase 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 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 2022/23 financial year that why we anticipate a revenue collection of 80% of fines.

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, brushcutters and other transport assets.

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

KZN285 Mthonjaneni - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash and investments available											
Cash/cash equivalents at the year end	1	5 747	(728)	(1 926)	11 990	7 466	7 466	(335)	6 713	15 638	29 897
Other current investments > 90 days		2 631	4 756	4 439	3 733	9 630	9 630	46 546	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		8 377	4 029	2 513	15 723	17 097	17 097	46 211	6 713	15 638	29 897
Application of cash and investments											
Unspent conditional transfers		17	17	1 831	(1 853)	(1 853)	(1 853)	(23 885)	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	29 792	32 943	26 841	(27 495)	(175)	(175)	(22 148)	(14 243)	(15 020)	(15 893)
Other provisions		9 734	9 966	12 796	6 075	6 075	6 075	(3 396)	4 000	4 176	4 364
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		39 543	42 926	41 469	(23 273)	4 047	4 047	(49 429)	(10 243)	(10 844)	(11 529)
Surplus(shortfall)		(31 166)	(38 897)	(38 956)	38 996	13 050	13 050	95 639	16 956	26 482	41 427

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

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

Table 13: MBRR Table A9 – Asset Management

KZN285 Mthonjaneni - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSET REGISTER SUMMARY - PPE (WDV)	5	372 167	385 937	400 815	422 306	421 961	421 961	403 468	442 145	456 732
<i>Roads Infrastructure</i>		397 901	421 544	429 617	433 625	434 004	434 004	378 613	413 399	431 824
<i>Storm water Infrastructure</i>		(1 448)	(1 866)	(2 336)	(1 866)	(1 866)	(1 866)	-	-	-
<i>Electrical Infrastructure</i>		5 280	2 835	7 488	(2 236)	(2 336)	(2 336)	5 429	17 200	15 974
<i>Water Supply Infrastructure</i>		(397)	(595)	(794)	(595)	(595)	(595)	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		(59)	(64)	(68)	236	196	196	500	500	300
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		401 278	421 854	433 908	429 164	429 402	429 402	384 542	431 099	448 098
Community Assets		(17 842)	(24 819)	(21 675)	(1 379)	(1 379)	(1 379)	8 894	2 000	-
Heritage Assets		1	1	1	1	1	1	1	1	1
Investment properties		106	93	75	88	66	66	42	-	-
Other Assets		(6 729)	(7 951)	(9 264)	(7 503)	(7 403)	(7 403)	(223)	-	-
Biological or Cultivated Assets		2 762	1 211	1 897	1 211	1 897	1 897	1 897	1 981	2 070
Intangible Assets		33	81	72	223	(39)	(39)	41	43	45
Computer Equipment		1 573	1 583	1 713	3 245	3 195	3 195	1 647	1 755	1 625
Furniture and Office Equipment		(202)	(248)	(229)	800	710	710	193	850	710
Machinery and Equipment		(705)	(875)	(1 132)	(192)	(442)	(442)	5 487	4 418	4 184
Transport Assets		(8 107)	(4 992)	(4 549)	(3 352)	(4 048)	(4 048)	947	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	372 167	385 937	400 815	422 306	421 961	421 961	403 468	442 145	456 732
EXPENDITURE OTHER ITEMS		20 915	23 265	31 693	24 192	23 782	23 782	23 120	26 606	31 607
Depreciation	7	17 603	19 912	22 400	18 287	15 327	15 327	15 300	20 912	25 748
Repairs and Maintenance by Asset Class	3	3 311	3 352	9 293	5 905	8 455	8 455	7 820	5 694	5 858
<i>Roads Infrastructure</i>		1 669	1 080	6 821	4 000	6 590	6 590	4 500	3 700	3 700
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
Infrastructure		1 669	1 080	6 821	4 000	6 590	6 590	4 500	3 700	3 700
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		355	1 144	1 163	1 000	1 100	1 100	2 000	1 000	1 000
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		355	1 144	1 163	1 000	1 100	1 100	2 000	1 000	1 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		2	-	232	10	-	-	-	-	-
Furniture and Office Equipment		-	23	-	80	50	50	100	100	150
Machinery and Equipment		942	914	1 074	715	615	615	1 130	894	1 008
Transport Assets		343	191	3	100	100	100	90	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		20 915	23 265	31 693	24 192	23 782	23 782	23 120	26 606	31 607

Table 14: MBRR Table A10 – Basic service delivery measurement

KZN285 Mthonjaneni - Table A10 Basic service delivery measurement

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		386	386	386	386	386	386	386	386	386
Electricity - prepaid (min.service level)		13 412	13 412	13 412	13 412	13 412	13 412	13 412	13 412	13 412
<i>Minimum Service Level and Above sub-total</i>		13 798	13 798	13 798	13 798	13 798	13 798	13 798	13 798	13 798
Electricity (< min.service level)		315	315	315	315	315	315	315	315	315
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		78	78	78	78	78	78	78	78	78
<i>Below Minimum Service Level sub-total</i>		393	393	393	393	393	393	393	393	393
Total number of households	5	14 191	14 191	14 191	14 191	14 191	14 191	14 191	14 191	14 191
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		58	58	58	58	58	58	58	58	58
Using communal refuse dump		1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417
Using own refuse dump		11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147
Other rubbish disposal		145	145	145	145	145	145	145	145	145
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		12 767	12 767	12 767	12 767	12 767	12 767	12 767	12 767	12 767
Total number of households	5	12 767	12 767	12 767	12 767	12 767	12 767	12 767	12 767	12 767
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R v value threshold)		50 000	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	50 000
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(4 678)	(3 558)	(4 243)	4 836	4 836	4 836	5 068	5 271	5 482
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(772)	(605)	-	1 825	1 825	1 825	1 912	1 989	2 068
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	(5 450)	(4 163)	(4 243)	6 661	6 661	6 661	6 981	7 260	7 550

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 2021.

Key dates applicable to the process were:

- August 2021 – 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 2022/23 MTREF;
- November 2021 – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- January 2022 – 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 2022 – Multi-year budget proposals are submitted to the Mayoral Committee for endorsement;
- 20 January 2022 – Council consider the 2021/22 Mid-year Review and Adjustments Budget;
- February 2022 – Recommendations of the Mayoral Committee are communicated to the Budget steering Committee, and on the respective departments.
- March 2022 – Tabling in Council of the Draft 2022/23 IDP and 2022/23 MTREF for public consultation;

- April 2022 – Public consultation;
- May 2022 – closing date for written comments;
- May 2022 – 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 2022 – tabling of the 2022/23 MTREF before Council for consideration and approval.

2.1.2 Community Consultation

The Draft budget 2022/23 MTREF as tabled before Council in March 2022 for community consultation will be published on the municipality’s website, and hard copies will be made available at customer care offices, municipal notice boards and the municipal library.

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

2.2 Overview of alignment of annual budget with IDP

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

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

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

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

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

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

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing

Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The municipality targets, monitors, assess and reviews organizational performance which in turn is directly linked to individual employee's performance.

2.4 Overview of budget related-policies

Banking and Investment Policy

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

Rates Policy

The purpose of this policy is to:

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

Supply Chain Management Policy

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

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

2.5 Overview of budget funding

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

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

2.6 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 on a contractual basis from 01 March 2022 and the municipality is in the process to appoint the fifth intern. Since the introduction of the Internship programme the municipality has successfully employed and trained all interns through this programme and most of them except for two interns who are currently in the process of commencing their municipal financial management programme on the next group attending.

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 2022/23 MTREF in May 2022 so that it will be directly aligned and informed by the 2022/23 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 and SCM Policies and other budgeted related policies are reviewed on an annual basis during budget process.

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: Draft Expenditure on allocations and grant programmes

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		75 637	84 288	102 071	91 351	91 351	91 351	99 081	103 850	109 032
Local Government Equitable Share		70 979	79 412	97 320	86 810	86 810	86 810	93 695	98 363	103 439
Finance Management		2 850	2 850	2 800	2 650	2 650	2 650	2 850	2 850	2 850
EPWP Incentive		1 808	2 026	1 951	1 891	1 891	1 891	2 536	2 637	2 743
Other transfers/grants [insert description]										
Provincial Government:		-	1 091	1 231	1 177	1 177	1 177	1 235	1 235	1 289
Provincialisation of Libraries			880	905	935	935	935	981	981	1 024
Community Library Services Grant			211	226	242	242	242	254	254	265
Title Deeds Restoration Grant				100						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants		75 637	85 379	103 302	92 528	92 528	92 528	100 316	105 085	110 321
Capital expenditure of Transfers and Grants										
National Government:		36 749	33 033	35 598	39 637	39 637	39 637	38 319	34 761	37 201
Municipal Infrastructure Grant (MIG)		21 749	18 033	24 439	18 832	18 832	18 832	30 039	20 761	21 527
Integrated Electrification Programme Grant		15 000	15 000	11 159	20 805	20 805	20 805	8 280	14 000	15 674
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		36 749	33 033	35 598	39 637	39 637	39 637	38 319	34 761	37 201
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		112 386	118 412	138 900	132 165	132 165	132 165	138 635	139 846	147 522

Table 16: Draft budget to councilor allowances and employee benefits

KZN285 Mthonjaneni - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5 005	5 350	5 112	5 646	5 737	5 737	5 489	5 734	5 992
Pension and UIF Contributions		703	719	760	795	795	795	730	762	797
Medical Aid Contributions		81	100	73	105	105	105	135	141	147
Motor Vehicle Allowance		21	87	32	-	-	-	-	-	-
Cellphone Allowance		1 004	1 005	981	1 020	1 020	1 020	1 020	1 065	1 113
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 913	1 971	1 993	2 067	2 067	2 067	2 374	2 475	2 587
Sub Total - Councillors		8 727	9 233	8 951	9 633	9 723	9 723	9 749	10 178	10 636
% increase	4		5.8%	(3.1%)	7.6%	0.9%	-	0.3%	4.4%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 182	3 721	3 586	3 352	3 361	3 361	4 010	4 189	4 374
Pension and UIF Contributions		110	98	56	14	391	391	1 019	1 064	1 112
Medical Aid Contributions		71	81	50	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		30	46	-	112	824	824	928	970	1 013
Motor Vehicle Allowance	3	705	780	716	630	630	630	648	677	707
Cellphone Allowance	3	44	51	23	36	26	26	95	99	104
Housing Allowances	3	79	76	72	-	72	72	72	75	79
Other benefits and allowances	3	72	4	2	91	240	240	145	151	158
Payments in lieu of leave		-	-	-	-	42	42	-	-	-
Long service awards		-	-	-	-	7	7	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 293	4 856	4 504	4 234	5 594	5 594	6 918	7 226	7 546
% increase	4		13.1%	(7.3%)	(6.0%)	32.1%	-	23.7%	4.5%	4.4%
Other Municipal Staff										
Basic Salaries and Wages		29 225	32 633	35 069	35 660	34 115	34 115	40 989	42 777	44 702
Pension and UIF Contributions		4 141	5 047	4 841	4 701	4 187	4 187	4 185	4 367	4 564
Medical Aid Contributions		2 051	2 036	2 631	2 607	2 492	2 492	2 617	2 731	2 854
Overtime		2 816	1 995	1 266	1 642	1 638	1 638	1 912	1 996	2 086
Performance Bonus		2 001	2 282	2 504	2 693	2 489	2 489	2 694	2 811	2 938
Motor Vehicle Allowance	3	3 020	3 651	3 549	3 748	3 874	3 874	4 645	4 848	5 066
Cellphone Allowance	3	283	313	314	290	323	323	331	345	361
Housing Allowances	3	921	915	891	1 082	995	995	959	1 001	1 046
Other benefits and allowances	3	1 384	1 359	992	1 166	1 420	1 420	675	706	738
Payments in lieu of leave		165	564	731	-	819	819	-	-	-
Long service awards		240	126	205	-	287	287	-	-	-
Post-retirement benefit obligations	6	681	(1 086)	1 380	-	-	-	-	-	-
Sub Total - Other Municipal Staff		46 926	49 834	54 372	53 590	52 640	52 640	59 008	61 583	64 354
% increase	4		6.2%	9.1%	(1.4%)	(1.8%)	-	12.1%	4.4%	4.5%
Total Parent Municipality		59 945	63 923	67 826	67 457	67 958	67 958	75 675	78 986	82 536

SUMMARY	Adjusted Budget 2021/22	Draft Budget year 2022/23	Budget year 2023/24	Budget year 2024/25	%
Revenue by Source					
Property Rates	(32,606,253.18)	(34,171,353.33)	(35,538,207.46)	(36,959,735.76)	15%
Service charges-electricity revenue	(33,915,553.71)	(35,543,500.28)	(36,965,240.29)	(38,443,849.91)	16%
Service charges-refuse revenue	(2,147,465.02)	(2,250,484.99)	(2,340,504.39)	(2,434,124.57)	1%
Rentals of facilities and equipment	(450,000.00)	(471,600.00)	(490,464.00)	(510,082.56)	0%
Interest earned-External investments	(1,200,000.00)	(1,257,600.00)	(1,307,904.00)	(1,360,220.16)	1%
Interest earned-Outstanding Debtors	(1,900,000.00)	(1,991,200.00)	(2,070,848.00)	(2,153,681.92)	1%
Fines	(3,003,314.00)	(5,803,473.07)	(6,035,611.99)	(6,277,036.47)	3%
Licences and permits	(2,208,070.01)	(2,314,057.37)	(2,406,619.67)	(2,502,884.45)	1%
Grant income-Operating	(92,528,000.00)	(100,316,000.00)	(105,085,440.00)	(110,320,937.60)	44%
Grant income-Capital	(39,637,000.00)	(38,319,000.00)	(34,761,000.00)	(37,201,000.00)	17%
Other Revenue	(3,191,320.68)	(3,326,104.07)	(3,459,148.24)	(3,597,514.16)	1%
Gains on Disposal of PPE	(1,500,000.00)	(1,500,000.00)	0.00	0.00	1%
	(214,286,976.60)	(227,264,373.12)	(230,460,988.05)	(241,761,067.57)	100%
Expenditure by Type		Budget year 2022/23	Budget year 2023/24	Budget year 2024/25	%
Employee related costs	58,251,736.24	65,926,089.68	68,807,451.11	71,898,717.08	37%
Remuneration of councillors	9,723,234.53	9,748,591.53	10,177,529.55	10,635,518.38	5%
Debt impairment	2,725,848.49	4,000,000.00	3,000,000.00	5,000,000.00	2%
Depreciation and asset impairment	15,327,068.71	15,299,963.52	20,911,962.06	25,748,440.54	9%
Bulk Purchases	23,045,380.00	24,626,156.60	26,316,291.56	28,123,388.13	14%
Other materials	4,477,419.04	5,106,235.20	4,836,285.61	4,806,937.99	3%
Finance Charges	50,000.00	-	-	-	0%
Other expenditure	23,761,014.68	27,036,368.00	25,737,150.00	26,032,297.00	15%
Transfers and subsidies		200,000.00	-	-	0%
Contracted Services	29,894,638.42	26,751,540.00	26,729,586.00	26,071,012.00	15%
Loss on Disposal of PPE					0%
	167,256,340.11	178,694,944.53	186,516,255.89	198,316,311.12	100%
(Surplus)/ Deficit	(47,030,636.49)	(48,569,428.60)	(43,944,732.16)	(43,444,756.45)	
Capital Expenditure	46,951,021.86	48,099,000.00	43,321,000.00	39,961,000.00	
Net (Surplus)/ Deficit	(79,614.63)	(470,428.60)	(623,732.16)	(3,483,756.45)	

VOTE DESCRIPTION	FUNDING SOURCE	Account/Vote Number	Draft BUDGET 2022-23	BUDGET 2023-24	BUDGET 2024-25	Asset Class
Municipal Manager						
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06173/F0002/X045/R0092/001/EXEC	-			Computer Equipment
Furniture and Office Equipment:Acquisitions	INTERNAL FUNDS	C0004-1/IA06253/F0002/X045/R0092/001/EXEC	50,000.00	50,000.00	50,000.00	Furniture and Office Equipment
			50,000.00	50,000.00	50,000.00	
Mayoral and Council						
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06193/F0002/X044/R0092/001/EXEC				Computer Equipment
Furniture and Office Equipment:Acquisitions	INTERNAL FUNDS	C0004-1/IA06233/F0002/X044/R0092/001/EXEC	50,000.00	50,000.00	50,000.00	Furniture and Office Equipment
Transport Assets (Combi/bus)	INTERNAL FUNDS	C0007-1/IA01327/F0002/X044/R0093/001/COMM	650,000.00			Transport Assets
			700,000.00	50,000.00	50,000.00	
Executive and council						
			750,000.00	100,000.00	100,000.00	
Administrative and Corporate Support						
Computer Equipment:Acquisitions / Filing Management	INTERNAL FUNDS	C0003-3/IA06173/F0002/X046/R0092/001/CORP	500,000.00	200,000.00		Computer Equipment
Furniture and Office Equipment :Acquisitions	INTERNAL FUNDS	C0004-3/IA06233/F0002/X046/R0092/001/CORP	50,000.00	40,000.00	30,000.00	Furniture and Office Equipment
			550,000.00	240,000.00	30,000.00	
Budget and Treasury Office						
Machinery and Equipment: Acquisitions	INTERNAL FUNDS	C0006-1/IA06282/F0002/X049/R0092/001/FIN				Machinery and Equipment
Computer Equipment:Acquisitions	INTERNAL FUNDS	C0004-5/IA06253/F0002/X049/R0092/001/FIN	200,000.00	300,000.00	400,000.00	Computer Equipment
Furniture and Office Equipment	INTERNAL FUNDS	C0076-2/IA06253/F0002/X047/R0093/001/FIN	50,000.00	50,000.00	50,000.00	Furniture and Office Equipment
Intangible Assets	INTERNAL FUNDS	C0086-3/IA04957/F0002/X046/R0092/001/CORP				Computer Equipment
			250,000.00	350,000.00	450,000.00	
Finance and administration						
			800,000.00	590,000.00	480,000.00	

Community Services					
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06173/F0002/X006/R0092/001/COMM			
Furniture and Office Equipment	INTERNAL FUNDS	C0004-1/IA06233/F0002/X006/R0092/001/COMM	30 000.00	50 000.00	20 000.00
Car Wash structure	INTERNAL FUNDS	C0237-1/IA00032/F0048/X006/R0093/001/COMM	-	-	-
			30 000.00	50 000.00	20 000.00
Libraries					
Furniture and Office Equipment: Acquisition	INTERNAL FUNDS	C0004-4/IA06253/F0002/X007/R0092/001/CORP	70 000.00	40 000.00	30 000.00
Computer Equipment:Acquisitions	INTERNAL FUNDS	C0003-3/IA06173/F0002/X007/R0092/001/CORP			
			70 000.00	40 000.00	30 000.00
Community and social services					
			100 000.00	90 000.00	50 000.00
Electricity Services					
Infrastructure Assets					
ECONOMIC AND ENVIRONMENTAL SERVICES					
Electrical Infrastructure: HV and LV Networks:Cost:Acq	INTERNAL FUNDS	C0154-1/IA07100/F0002/X032/R0093/001/TECH	400 000.00	1 900 000.00	
Electrical Infrastructure:Acquisitions (Street Lights)- Upg	INTERNAL FUNDS	C0015-1/IA07020/F0002/X032/R0093/001/TECH	600 000.00	500 000.00	300 000.00
Electrical Infrastructure:Future Use:Power Plants:Cost:A	INEP	C0022-1/IA07180/F0786/X032/R0093/001/TECH			
Nqekwane Area-Ward 1	INEP	C0023-4/IA01952/F0786/X032/R3611/001/TECH			
Thubalethu Extension- Ward 2	INEP	C0023-4/IA01952/F0786/X032/R3616/001/TECH			
Ofankomo/Njomelwane Electrification Project- Ward 3	INEP	C0023-4/IA01952/F0786/X032/R3617/001/TECH			
Kataza Area- Ward 4	INEP	C0023-4/IA01952/F0786/X032/R3618/001/TECH			
Umhlathuze Area- Ward 5	INEP	C0023-4/IA01952/F0786/X032/R3619/001/TECH			
Dubeni Area-Ward 6	INEP	C0023-4/IA01952/F0786/X032/R3620/001/TECH			
Inkisa Area-Ward 8	INEP	C0023-4/IA01952/F0786/X032/R3622/001/TECH			
Ntombokazi Area- Ward 12	INEP	C0023-4/IA01952/F0786/X032/R3614/001/TECH			
Sangoyane Area- Ward 13	INEP	C0023-4/IA01952/F0786/X032/R3615/001/TECH			
Njomelwane-Ward 3	INEP	New			
Emakhilani Electrification Project - Ward 9	INEP	C0019-4/IA01952/F0786/X032/R0530/001/ELEC	3 500 000.00		
Esidakeni INF(type 2&3) _ Ward 11	INEP	C0019-5/IA01952/F0786/X032/R0530/001/ELEC	1 905 000.00		
Noziphiva Electrification - Ward 10	INEP	C0019-6/IA01952/F0786/X032/R0530/001/ELEC	2 875 000.00		
INEP Projects	INEP	D0001/IA07100/F0786/X032/R0093/001/ELEC		14 000 000.00	15 674 000.00
Machinery and Equipment:Acquisitions (Metering)	INTERNAL FUNDS	C0006-1/IA06313/F0002/X032/R0092/001/TECH			
Transformer housings	INTERNAL FUNDS	C0021-1/IA07140/F0002/X032/R0093/001/TECH	100 000.00		
Airconditioning capital (offices and Library)	INTERNAL FUNDS	C0004-1/IA06233/F0002/X032/R0092/001/TECH		200 000.00	
Lightning earthing of municipal buildings	INTERNAL FUNDS	C0019-1/IA07100/F0002/X032/R0092/001/TECH	200 000.00	500 000.00	
K4 RMU's	INTERNAL FUNDS	C0016-1/IA01952/F0002/X032/R0530/001/ELEC	200 000.00	300 000.00	
Standby Generator for Council Chambers & Stores	INTERNAL FUNDS	C0006-1/IA06313/F0002/X032/R0092/001/TECH	400 000.00	400 000.00	
			10 180 000.00	17 800 000.00	15 974 000.00
Roads					
Infrastructure Assets					
Urban Roads Upgrade & Rehabilitation: Phase 5 - Town	INTERNAL FUNDS	C0177-3/IA01952/F0791/X116/R3617/001/TECH	5 079 811.13		-
Nungwini Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3611/001/TECH			-
Mfule Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3618/001/TECH			-
Manzawayo Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3619/001/TECH			-
Hawai Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3613/001/TECH			-
Mkhakhwini, Sangoyane Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3620/001/TECH			-
Noziphiva Gravel Road	INTERNAL FUNDS	C0177-1/IA01952/F0791/X116/R3612/001/TECH			-
Mbiza Gravel Road-Ward 11	MIG	C0040-2/IA01952/F0791/X116/R3613/001/TECH			
Mabhungu Gravel Road- Ward 8	MIG	C0040-2/IA01952/F0791/X116/R3622/001/TECH			
Ndundulu Gravel Road-Ward 8	MIG	C0040-2/IA00132/F0791/X116/R3622/001/ROAD			
Makhubalo Gravel Road-Ward 9	MIG	C0040-2/IA00132/F0791/X116/R3614/001/ROAD	2 339 702.22		
Ntlingwane Gravel Road-Ward 12	MIG	C0040-2/IA00132/F0791/X116/R3623/001/ROAD			
MIG Projects	MIG	C0040-2/IA00132/F0791/X116/R0093/001/ROAD		20 761 000.00	21 527 000.00
Thubalethu Roads Upgrade	INTERNAL FUNDS	C0177-3/IA01952/F0001/X120/R3616/001/TECH			
			7 419 513.35	20 761 000.00	21 527 000.00

Community Assets					
Gobihlahla Creche	INTERNAL FUNDS	C0227-1/IA01952/F0791/X116/R3613/001/TECH	-	-	-
Mpevu Community Hall	INTERNAL FUNDS	C0230-1/IA01952/F0791/X116/R3623/001/TECH	-	-	-
Ntombokazi Community Hall		C0230-1/IA01952/F0791/X116/R3614/001/TECH	-	-	-
Mehlamasha Community Hall	INTERNAL FUNDS	C0230-1/IA01952/F0791/X116/R0093/001/TECH			
Bedlana Community Hall-Ward 8	MIG	C0230-2/IA01952/F0791/X116/R0530/001/ELEC	5 880 443.01		
Lwazilethu Creche-Ward 9	MIG	C0227-2/IA01952/F0791/X116/R0530/001/ROAD	3 576 647.14		
Mfule Creche-Ward 4	MIG	C0227-3/IA01952/F0791/X116/R0530/001/ROAD	3 162 396.50		
Kwezulu Sportfield_Ward 7	MIG	C0245-2/IA01952/F0791/X116/R0530/001/ROAD	10 000 000.00		
Sangoyane Sportsfield-Ward 13	MIG	C0230-2/IA01952/F0791/X116/R0530/001/ELEC			-
Kataza Creche	MIG	C0227-1/IA01952/F0791/X116/R3618/001/TECH			
Mahehe Creche-Ward 1	MIG	C0227-1/IA00132/F0791/X116/R3611/001/TECH			
Njomelwane Community Hall- Ward 3	MIG	C0230-1/IA00132/F0791/X116/R3617/001/TECH			
New Cemetery	INTERNAL FUNDS	C0224-2/IA00032/F0002/X116/R3617/001/TECH	500 000.00	2 000 000.00	
			23 119 486.65	2 000 000.00	-
Other Assets					
Computer Equipment	INTERNAL FUNDS	C0003-3/IA06173/F0002/X116/R0092/001/TECH			
Furniture and Office Equipment:Acquisitions (Add Chair	INTERNAL FUNDS	C0004-4/IA06233/F0002/X116/R0092/001/TECH			
Transport Assets (pool vehicles)	INTERNAL FUNDS	C0007-2/IA01327/F0002/X116/R0092/001/TECH	800 000.00		
Upgrading of Landfill Site Access Road	INTERNAL FUNDS	C0120-1/IA00132/F0002/X116/R0093/001/TECH	300 000.00	200 000.00	200 000.00
Buildings - Municipal Carports, Municipal Gates, Staff Ld	INTERNAL FUNDS	C0261-2/IA00092/F0002/X116/R0092/001/TECH	500 000.00		
Machinery and Equipment (Brush Cutters, Bukkie Sakki	INTERNAL FUNDS	C0006-2/IA06282/F0002/X116/R0092/001/TECH	1 150 000.00		
Drain Mainhole Concrete Covers	INTERNAL FUNDS	C0038-1/IA00132/F0002/X116/R0093/001/TECH			
Rehabilitation of land fill site	INTERNAL FUNDS	C0049-1/IA00172/F0002/X116/R0093/001/ROAD	300 000.00	200 000.00	
NEW TLB	INTERNAL FUNDS	C0006-3/IA06282/F0002/X116/R0530/001/ROAD	1 000 000.00		
			4 050 000.00	400 000.00	200 000.00
			34 589 000.00	23 161 000.00	21 727 000.00
Fire Fighting					
Furniture and Office Equipment: Acquisitions	INTERNAL FUNDS	C0004-1/IA06233/F0002/X109/R0092/001/COMM	100 000.00	20 000.00	30 000.00
Machinery and Equipment:Acquisitions	INTERNAL FUNDS	C0006-1/IA06313/F0002/X109/R0092/001/FIRE	50 000.00	10 000.00	50 000.00
Transport Assets - 2x Vans	INTERNAL FUNDS	C0007-1/IA01327/F0002/X109/R0093/001/COMM			
Disaster Management Centre(Designs & Fencing)	INTERNAL FUNDS	C0261-3/IA01952/F0002/X019/R0530/001/COMM	500 000.00		
			650 000.00	30 000.00	80 000.00
Licensing and Protection Services					
Computer Equipment:Acquisitions	INTERNAL FUNDS	C0003-3/IA06173/F0002/X153/R0092/001/COMM			
Furniture and Office Equipment: Acquisitions	INTERNAL FUNDS	C0004-1/IA06233/F0002/X153/R0092/001/COMM	30 000.00	50 000.00	50 000.00
			30 000.00	50 000.00	50 000.00
Public safety			680 000.00	80 000.00	130 000.00
Solid Waste Removal					
Solid Waste Infrastructure:Acquisitions (Refuse Bins/S	INTERNAL FUNDS	C0050-1/IA00172/F0002/X132/R0093/001/TECH	200 000.00	300 000.00	300 000.00
Agricultural Tractor and Accessories	INTERNAL FUNDS	C0006-4/IA06282/F0002/X132/R0530/001/WAST	800 000.00	1 200 000.00	1 200 000.00
			1 000 000.00	1 500 000.00	1 500 000.00
			48 099 000.00	43 321 000.00	39 961 000.00

COUNCIL					
Vote #	mSCOA Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget year 2022/23	Budget Year 2023/24	Budget year 2024/25
O0001/IE00069/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Speaker	3 600.00	3 600.00	3 758.40	3 927.53
O0001/IE00071/F0041/X044/R0092/001/EXEC	Travelling Allowance/Speaker	96 049.56	96 049.56	100 275.74	104 788.15
O0001/IE000816/F0041/X044/R0092/001/EXEC	Basic Salary/Speaker	262 841.59	262 591.03	274 145.04	286 481.56
O0001/IE000817/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Speaker	40 800.00	40 800.00	42 595.20	44 511.98
O0001/IE00074/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Speaker	37 584.59	37 584.59	39 238.31	41 004.03
O0001/IE07224/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Executive Mayor	3 600.00	3 600.00	3 758.40	3 927.53
O0001/IE07226/F0041/X044/R0092/001/EXEC	Travelling Allowance/Executive Mayor	215 214.75	215 214.75	224 684.20	234 794.99
O0001/IE07218/F0041/X044/R0092/001/EXEC	Basic Salary/Executive Mayor	559 575.25	557 306.57	581 828.06	608 010.32
O0001/IE07219/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Executive Mayor	40 800.00	40 800.00	42 595.20	44 511.98
O0001/IE07229/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Executive Mayor	80 196.00	80 196.00	83 724.62	87 492.23
O0001/IE07228/F0041/X044/R0092/001/EXEC	Medial Aid Benefits/Executive Mayor	30 807.96	30 807.96	32 163.51	33 610.87
O0001/IE07200/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Deputy Executive Mayor	3 600.00	3 600.00	3 758.40	3 927.53
O0001/IE07202/F0041/X044/R0092/001/EXEC	Travelling Allowance/Deputy Executive Mayor	172 172.00	172 172.00	179 747.57	187 836.21
O0001/IE07194/F0041/X044/R0092/001/EXEC	Basic Salary/Deputy Executive Mayor	452 901.51	451 817.95	471 697.94	492 924.35
O0001/IE07195/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Deputy Executive Mayor	40 800.00	40 800.00	42 595.20	44 511.98
O0001/IE00044/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Deputy Executive Mayor	64 874.64	64 874.64	67 729.12	70 776.93
O0001/IE07204/F0041/X044/R0092/001/EXEC	Medial Aid Benefits/Deputy Executive Mayor	19 143.96	19 143.96	19 986.29	20 885.68
O0001/IE07388/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Section 79 Committee	3 600.00	3 600.00	3 758.40	3 927.53
O0001/IE00126/F0041/X044/R0092/001/EXEC	Travelling Allowance/Section 79 Committee	87 404.52	87 404.52	91 250.32	95 366.58
O0001/IE00036/F0041/X044/R0092/001/EXEC	Basic Salary/Section 79 Committee	239 184.34	238 956.32	249 470.40	260 696.57
O0001/IE07183/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Section 79 Committee	40 800.00	40 800.00	42 595.20	44 511.98
O0001/IE07397/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Section 79 Committee	34 201.80	34 201.80	35 706.68	37 313.48
O0001/IE07212/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Executive Committee	10 800.00	10 800.00	11 275.20	11 782.58
O0001/IE07214/F0041/X044/R0092/001/EXEC	Travelling Allowance/Executive Committee	270 144.72	270 144.72	282 031.09	294 722.49
O0001/IE07206/F0041/X044/R0092/001/EXEC	Basic Salary/Executive Committee	739 257.11	738 552.39	771 048.69	805 745.88
O0001/IE07207/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Executive Committee	122 400.00	122 400.00	127 785.60	133 535.95
O0001/IE07217/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Executive Committee	105 708.96	105 708.96	110 360.15	115 326.36
O0001/IE07236/F0041/X044/R0092/001/EXEC	Office-bearer Allowance/Other Councillors	61 200.00	61 200.00	63 892.80	66 767.96
O0001/IE07238/F0041/X044/R0092/001/EXEC	Travelling Allowance/Other Councillors	1 157 828.52	1 157 828.52	1 208 772.97	1 263 167.76
O0001/IE07230/F0041/X044/R0092/001/EXEC	Basic Salary/Other Councillors	3 146 367.83	3 146 051.27	3 284 477.53	3 432 279.02
O0001/IE07231/F0041/X044/R0092/001/EXEC	Cell phone Allowance/Other Councillors	693 600.00	693 600.00	724 118.40	756 703.73
O0001/IE07241/F0041/X044/R0092/001/EXEC	Pension Fund Contributions/Other Councillors	445 933.44	445 933.44	465 554.51	486 504.47
O0001/IE07240/F0041/X044/R0092/001/EXEC	Medial Aid Benefits/Other Councillors	54 664.08	85 108.08	88 852.84	92 851.21
O0001/IE07190/F0041/X044/R0093/001/EXEC	Office-bearer Allowance/WIP	3 600.00	3 600.00	3 758.40	3 927.53
O0001/IE07182/F0041/X044/R0093/001/EXEC	Travelling Allowance/WIP	68 107.56	68 107.56	71 104.29	74 303.99
O0001/IE07183/F0041/X044/R0093/001/EXEC	Basic Salary/WIP	246 419.04	246 184.13	257 016.23	268 581.96
O0001/IE07193/F0041/X044/R0093/001/EXEC	Cell phone Allowance/WIP	40 800.00	40 800.00	42 595.20	44 511.98
O0001/IE07193/F0041/X044/R0093/001/EXEC	Pension Fund Contributions/WIP	26 650.80	26 650.80	27 823.44	29 075.49
O0001/IE07192/F0041/X044/R0093/001/EXEC	Medial Aid Benefits/WIP	0.00	0.00	0.00	0.00
O0001/IE00595/F0041/X044/R0092/001/EXEC	Expenditure: Skills Development Levy/Other Councillors	50 589.96	50 586.80	52 812.62	55 189.18
O0001/IE00595/F0041/X044/R0092/100/EXEC	Expenditure: Skills Development Levy/Speaker	4 032.91	4 030.41	4 207.74	4 397.09
O0001/IE00595/F0041/X044/R0093/096/EXEC	Expenditure: Skills Development Levy/Executive Mayor	8 191.90	8 189.21	8 528.66	8 912.45
O0001/IE00595/F0041/X044/R0093/001/EXEC	Expenditure: Skills Development Levy/Deputy Executive Mayor	6 694.74	6 683.90	6 977.99	7 292.00
O0001/IE00595/F0041/X044/R0092/097/EXEC	Expenditure: Skills Development Levy/Section 79 Committee	3 709.89	3 707.61	3 870.74	4 044.93
O0001/IE00595/F0041/X044/R0092/096/EXEC	Expenditure: Skills Development Levy/Executive Committee	11 426.02	11 418.97	11 921.41	12 457.87
O0001/IE00595/F0041/X044/R3618/001/EXEC	Expenditure: Skills Development Levy/WIP	3 589.27	3 707.61	3 870.74	4 044.93
O0001/IE00534/F0042/X044/R0092/001/EXEC	Inventory : Stores and material	0.00	0.00		
	Subsistence and Travelling/Mayor and Council				
O0001/IE00581/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Parking Fees	15 000.00	15 600.00	16 224.00	16 872.96
O0001/IE00602/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Toll Gate Fees	2 000.00	2 080.00	2 163.20	2 249.73
O0001/IE00060/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommoda	312 922.00	200 000.00	208 000.00	216 320.00
O0001/IE00061/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowa	2 000.00	2 080.00	2 163.20	2 249.73
O0001/IE00062/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and B	20 000.00	20 800.00	21 632.00	22 497.28
O0001/IE00142/F0042/X044/R0092/001/EXEC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport w	10 000.00	10 400.00	10 816.00	11 248.64
O0001/IE00698/F0041/X044/R0092/001/EXEC	Expenditure:Contracted Services:Outsourced Services:Security Services	2 840 000.00	2 100 000.00	1 884 000.00	1 959 360.00
O1544-1/IE00703/F0042/X044/R0092/001/EXEC	Expenditure:Contracted Services:Outsourced Services:Transport Services	50 000.00	52 000.00	54 080.00	56 243.20
O0001/IE00550/F0002/X044/R0092/001/FIN	Expenditure:Operational Cost:Assets less than the Capitalisation Threshold	64 500.00	67 080.00	69 763.20	72 553.73
O0001/IE00583/F0041/X044/R0092/001/EXEC	Expenditure:Operational Cost:Printing, Publications and Books	1 061.85	1 104.32	1 148.50	1 194.44
O1293-2/IE00636/F0041/X044/R0093/001/EXEC	Training Councillors	68 756.80	71 507.07	74 367.35	77 342.05
O1293-2/IE00636/F0041/X044/R0093/001/EXEC	Council Support Burial	100 000.00	104 000.00	108 160.00	112 486.40
O0001/IE00592/F0041/X044/R0093/001/CORP	Expenditure:Operational Cost:Seating Allowance for Traditional Leaders	100 000.00	104 000.00	108 160.00	112 486.40
		13 397 709.86	12 587 547.43	12 830 396.91	13 394 961.38

Municipal Manager					
Vote #	mSCOA Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget year 2022/23	Budget year 2023/24	Budget year 2024/25
O0001/IE0012	Basic Salary/MM	1 062 936.01	1 061 922.72	1 108 647.32	1 158 536.45
O0001/IE0013	Bonuses/MM	148 811.04	148 669.18	155 210.63	162 195.10
O0001/IE0156	Travel or Motor Vehicle/MM	150 000.00	150 000.00	156 600.00	163 647.00
O0001/IE0156	Scarcity/MM	47 834.28	47 834.28	49 938.99	52 186.24
O0001/IE0153	Leave Pay/MM	201 652.99			
O0001/IE0014	Unemployment Insurance/MM	1 784.64	1 784.64	1 863.16	1 947.01
O0001/IE0003	Basic Salary and Wages/Municipal Staff	1 161 087.71	2 502 208.93	2 612 306.12	2 729 859.89
O0001/IE0003	Bonuses/Municipal Staff	101 743.18	199 482.82	208 260.07	217 631.77
O0001/IE0155	Cellular and Telephone/Municipal Staff	26 000.00	62 500.00	65 250.00	68 186.25
O0001/IE0012	Travel or Motor Vehicle/Municipal Staff	90 000.00	345 000.00	360 180.00	376 388.10
O0001/IE0152	Rental/Municipal Staff	21 000.00	39 750.00	41 499.00	43 366.46
O0001/IE0396	Overtime/Municipal Staff	50 839.35	84 842.14	88 575.20	92 561.08
O0001/IE0004	Bargaining Council/Municipal Staff	484.64	894.72	934.09	976.12
O0001/IE0004	Group Life Insurance/Municipal Staff	4 585.92	14 154.60	14 777.40	15 442.39
O0001/IE0004	Medical/Municipal Staff	109 072.80	241 403.40	252 025.15	263 366.28
O0001/IE0012	Once off Payment	9 000.00	0.00	0.00	0.00
O0001/IE0157	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
	Provident Fund	74 024.16	0.00	0.00	0.00
	Long Service Award	4 267.35	0.00	0.00	0.00
O0001/IE0013	Pension/Municipal Staff	74 024.16	324 227.67	338 493.69	353 725.90
O0001/IE0004	Unemployment Insurance/Municipal Staff	9 233.14	15 361.27	16 037.17	16 758.84
O0001/IE0059	Skills Development Levy	26 171.02	28 472.09	29 724.86	31 062.48
O0001/IE0059	Skills Development Levy/Municipal Manager	13 617.47	13 605.92	14 204.58	14 843.79
O0001/IE0075	Expenditure:Operational Cost:Advertising, Publicity and Marketing:0	500 000.00	820 000.00	852 800.00	886 912.00
O0001/IE0075	Expenditure:Contracted Serv:Advertising, Publicity and Marketing:M	12 150.00	200 000.00	208 000.00	216 320.00
O0001/IE0075	Expenditure:Operational Cost:Advertising, Publicity and Marketing:0	0.00	0.00	0.00	0.00
O0001/IE0075	Expenditure:Operational Cost:Advertising, Publicity and Marketing:3	50 000.00	52 000.00	54 080.00	56 243.20
O0001/IE0053	Expenditure:Inventory Consumed:Materials and Supplies	50 000.00	52 000.00	54 080.00	56 243.20
	Substance and Travelling				
O0001/IE0006	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Ac	59 462.08	61 840.56	64 314.19	66 886.75
O0001/IE0006	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Da	1 000.00	1 040.00	1 081.60	1 124.86
O0001/IE0006	Expenditure:Operational Cost:Travel and Subsistence:Domestic:For	5 000.00	5 200.00	5 408.00	5 624.32
O0001/IE0156	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Tra	1 000.00	1 040.00	1 081.60	1 124.86
O0001/IE0014	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Tra	15 000.00	15 600.00	16 224.00	16 872.96
O0001/IE0014	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Tra	83 184.51	86 511.89	89 972.37	93 571.26
O0001/IE0058	Expenditure:Operational Cost:Printing, Publications and Books	30 000.00	31 200.00	32 448.00	33 745.92
O0001/IE0081	Expenditure:Operational Cost:Registration Fees:Professional and R	30 000.00	31 200.00	32 448.00	33 745.92
	0.00				
O0001/IE0067	Expenditure:Contracted Services:Outsourced Services:Catering Ser	331 541.30	200 000.00	100 000.00	100 000.00
O0001/IE0070	Expenditure:Contracted Services:Outsourced Services:Transport Se	0.00	0.00	0.00	0.00
O0001/IE0057	Expenditure:Operational Cost:Hire Charges	0.00	0.00	0.00	0.00
0.00	0.00	0.00			
O1244-2/IE00	Expenditure:Operational Cost:Printing, Publications and Books	25 000.00	26 000.00	27 040.00	28 121.60
	Performance Management				
O0001/IE0063	Expenditure:Contracted Services:Contractors:Catering Services	0.00	0.00	0.00	0.00
O0018-1/IE00	Expenditure:Contracted Services:Outsourced Services:Business an	0.00	0.00	0.00	0.00
O0001/IE0075	Expenditure:Operational Cost:Advertising, Publicity and Marketing:3	10 000.00	160 400.00	166 816.00	173 488.64
O0001/IE0075	Expenditure:Operational Cost:Advertising, Publicity and Marketing:0	20 000.00	20 800.00	21 632.00	22 497.28
O1291-1/IE00	Expenditure:Operational Cost:Communication:Radio and TV Transp	50 000.00	252 000.00	262 080.00	272 563.20
O1565-1/IE00	Expenditure:Contracted Services:Contractors:Maintenance of Unsp	0.00	0.00	0.00	0.00
O0001/IE0000	Expenditure:Contracted Services:Consultants and Professional Ser	300 000.00	300 000.00	500 000.00	600 000.00
	Strategic Planning	500 000.00	300 000.00	400 000.00	500 000.00
		5 461 507.75	7 898 946.83	8 404 033.17	8 927 767.13

INTERNAL AUDIT					
Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/23	Draft Budget year 2022/23	Budget year 2023/23	Budget year 2024/25
O0001/E00036/F0041/X081/R0092/001/EXEC	Basic Salary and Wages/Municipal Staff	611 500.12	487 095.39	508 527.59	531 411.33
O0001/E00038/F0041/X081/R0092/001/EXEC	Bonuses/Municipal Staff	50 958.34	40 591.28	42 377.30	44 284.28
O0001/E00121/F0041/X081/R0092/001/EXEC	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 528.00	13 091.76
O0001/E00126/F0041/X081/R0092/001/EXEC	Travel or Motor Vehicle/Municipal Staff	150 000.00	150 000.00	156 600.00	163 647.00
O0001/E01523/F0041/X081/R0092/001/EXEC	Rental/Municipal Staff	9 000.00	9 000.00	9 396.00	9 818.82
O0001/E00040/F0041/X081/R0092/001/EXEC	Bargaining Council/Municipal Staff	111.84	111.84	116.76	122.02
O0001/E00042/F0041/X081/R0092/001/EXEC	Group Life Insurance/Municipal Staff	21 945.84	0.00	0.00	0.00
O0001/E00043/F0041/X081/R0092/001/EXEC	Medical/Municipal Staff	34 632.00	34 632.00	36 155.81	37 782.82
O0001/E00044/F0041/X081/R0092/001/EXEC	Pension/Municipal Staff	98 756.28	98 756.28	103 101.56	107 741.13
O0001/E00125/F0041/X081/R0092/001/EXEC	Once Off Payment	3 000.00	0.00	0.00	0.00
O0001/E01530/F0041/X081/R0092/001/EXEC	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/E00045/F0041/X081/R0092/001/EXEC	Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 863.16	1 947.01
O0001/E00595/F0041/X081/R0092/001/EXEC	Skills Development Levy	7 615.00	6 370.95	6 651.28	6 950.58
O0001/E00833/F0041/X081/R0092/001/EXEC	Expenditure:Operational Cost:Audit Committee Fees	139 750.00	145 340.00	151 153.60	157 199.74
O0001/E00830/F2496/X081/R0092/001/EXEC	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Accounting and Auditing - internal Audit	1 150 000.00	400 000.00	416 000.00	432 640.00
	Membership Fees		5 000.00	5 000.00	5 000.00
		2 291 054.06	1 390 682.39	1 449 471.05	1 511 636.48
		2 291 054.06	1 390 682.39	1 449 471.05	1 511 636.48

BUDGET AND TREASURY OFFICE					
Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/2022	Draft Budget year 2022/23	Budget 2023/24	Budget year 2024/25
D0001/R01481/F2496/X049/R0092/001/FIN	Revenue-Non-exchange Revenue-Property Rates-Agricultural Property	0.00	0.00	0.00	0.00
D0001/R01482/F2496/X049/R0092/001/FIN	Revenue-Non-exchange Revenue-Property Rates-Business and Commercial Properties	0.00	0.00	0.00	0.00
D0001/R01493/F2496/X049/R0092/001/FIN	Revenue-Non-exchange Revenue-Property Rates-Public Service Infrastructure Properties	(13 614.02)	(14 267.49)	(14 838.19)	(15 431.72)
D0001/R01049/F2496/X049/R0093/001/FIN	Property Rates-Residential	(6 289 735.08)	(6 591 642.36)	(6 855 308.06)	(7 129 520.38)
D0001/R01050/F2496/X049/R0093/001/FIN	Property Rates-Vacant	(1 282 466.79)	(1 344 025.20)	(1 397 786.20)	(1 453 697.65)
D0001/R01481/F2496/X051/R0093/001/FIN	Property Rates-Agriculture	(3 937 873.77)	(4 128 986.03)	(4 292 065.47)	(4 463 748.09)
D0001/R01482/F2496/X051/R0093/001/FIN	Property Rates-commercial	(8 928 765.99)	(9 357 346.75)	(9 731 640.62)	(10 120 906.23)
D0001/R01484/F2496/X049/R0093/001/FIN	Property Rates	0.00	0.00	0.00	0.00
D0001/R01493/F2496/X049/R0093/001/FIN	Property Rates	0.00	0.00	0.00	0.00
D0001/R01495/F2496/X049/R0092/001/FIN	Property Rates	0.00	0.00	0.00	0.00
C0362/R01049/F2496/X049/R0092/001/FIN	Rebates	0.00	0.00	0.00	0.00
C0362/R01481/F2496/X049/R0092/001/FIN	Rebates	0.00	0.00	0.00	0.00
C0362/R01493/F2496/X049/R0092/001/FIN	Rebates	0.00	0.00	0.00	0.00
C0362/R01049/F2496/X049/R0092/001/FIN	Rebates	0.00	0.00	0.00	0.00
D0001/R01059/F2494/X049/R0092/001/FIN	1100 - Interest, Dividend and Rent on Land (Revenue)	0.00	0.00	0.00	0.00
D0001/R01081/F2494/X049/R0093/001/FIN	1100 - Interest, Dividend and Rent on Land (Revenue)	0.00	0.00	0.00	0.00
D0001/R01063/F2494/X051/R0093/001/EL	1100 - Interest, Dividend and Rent on Land (Revenue)	0.00	0.00	0.00	0.00
D0001/R01073/F2494/X051/R0093/001/WA	1100 - Interest, Dividend and Rent on Land (Revenue)	0.00	0.00	0.00	0.00
D0001/R00046/F12694/X049/R0093/001/FIN	3000 - Transfers and Subsidies (Revenue - Non-exch)	0.00	0.00	0.00	0.00
D0001/R01141/F12694/X049/R0093/001/FIN	2100 - Fines, Penalties and Forfeits (Revenue - No	0.00	0.00	0.00	0.00
D0001/R00232/F0001/X006/R0093/001/CO	Municipal Disaster Relief Grant	0.00	0.00	0.00	0.00
D0001/R01090/F2494/X051/R0093/001/TEC	1400 - Rental from Fixed Assets (Revenue - Exchang	0.00	0.00	0.00	0.00
D0001/R01149/F0045/X006/R0093/001/FIN	1400 - Rental from Fixed Assets (Revenue - Exchang	0.00	0.00	0.00	0.00
D0001/R01113/F12694/X049/R0093/001/FIN	1500 - Sales of Goods and Rendering of Services (R	0.00	0.00	0.00	0.00
D0001/R01435/F12694/X049/R0093/001/FIN	1500 - Sales of Goods and Rendering of Services (R	0.00	0.00	0.00	0.00
D0001/R01417/F0002/X049/R0092/001/FIN	1300 - Operational Revenue (Revenue - Exchange Rev	0.00	0.00	0.00	0.00
D0001/R01049/F2496/X049/R0092/001/FIN	Revenue-Non-exchange Revenue-Property Rates-Residential Properties-Developed	0.00	0.00	0.00	0.00
D0001/R01050/F2496/X049/R0092/001/FIN	Revenue-Non-exchange Revenue-Property Rates-Residential Properties-Vacant Land	(0.00)	(0.00)	(0.00)	(0.00)
D0001/R01496/F2496/X049/R0092/001/FIN	Revenue-Non-exchange Revenue-Property Rates-State-owned Properties	(9 143 133.50)	(9 582 003.91)	(9 965 284.07)	(10 363 895.43)
D0001/R01489/F2496/X049/R0092/001/FIN	Revenue-Non-exchange Revenue-Property Rates-Other Categories	(7 846 905.16)	(8 223 556.80)	(8 552 498.87)	(8 894 598.82)
0.00	Revenue-Non-exchange Revenue-Property Rates-State Trust Land	0.00	0.00	0.00	0.00
D0001/R01061/F2494/X049/R0092/001/FIN	Revenue-Exchange Revenue-Interest, Dividend and Rent on Land-Interest-Current and Non-current	(1 200 000.00)	(1 257 600.00)	(1 307 904.00)	(1 360 220.16)
D0001/R02244/F0001/X049/R0092/001/FIN	Revenue-Non-exchange Revenue-Transfers and Subsidies-Operational-Monetary Allocations-Natio	(86 810 000.00)	(93 695 000.00)	(98 363 000.00)	(103 438 000.00)
0.00	Revenue-Non-exchange Revenue-Transfers and Subsidies-Operational-Monetary Allocations-National Governments-Municipal Demarcation Transition Grant (Schedule 5B)	0.00	0.00	0.00	0.00
D0001/R02318/F1177/X049/R0092/001/FIN	Revenue-Exchange Revenue-Transfers and Subsidies-Capital-Monetary Allocations-National C	(2 650 000.00)	(2 850 000.00)	(2 850 000.00)	(2 850 000.00)
D0001/R01466/F0045/X049/R0092/001/FIN	Revenue-Exchange Revenue-Sales of Goods and Rendering of Services-Clearance Certificates	(4 215.41)	(4 417.75)	(4 594.46)	(4 778.24)
D0001/R01417/F0001/X049/R0093/001/FIN	Revenue-Exchange Revenue-Operational Revenue-Collection Charges	(25 000.00)	(26 200.00)	(27 248.00)	(28 327.00)
D0001/R01435/F0047/X049/R0092/001/FIN	Revenue-Exchange Revenue-Sales of Goods and Rendering of Services-Valuation Services	(2 810.27)	(2 945.16)	(3 062.97)	(3 185.49)
0.00	Gains and Losses-Fair Value Adjustment-Investment Property-Gains	0.00	0.00	0.00	0.00
D0001/R01420/F0045/X049/R0092/001/FIN	Revenue-Exchange Revenue-Operational Revenue-Insurance Refund	(500 000.00)	(524 000.00)	(544 960.00)	(566 758.40)
D0001/R01143/F0001/X049/R0092/001/FIN	Interest earned - outstanding debtors	(1 900 000.00)	(1 991 200.00)	(2 070 848.00)	(2 153 681.00)
D0001/R02018/F0001/X049/R0092/001/FIN	Gains on Disposal Of PPE	(1 500 000.00)	(1 500 000.00)	0.00	0.00
		(127 198 278.86)	(136 022 716.24)	(140 709 824.89)	(147 365 697.89)
O0001/E06059/F0041/X049/R0092/001/FIN	Basic Salary/CFO	846 188.04	846 188.04	883 420.31	923 174.23
O0001/E06059/F0041/X049/R0092/001/FIN	Bonuses/CFO	118 466.33	118 466.33	123 678.84	129 244.39
O0001/E0677/F0041/X049/R0092/001/FIN	Travel or Motor Vehicle/CFO	150 000.00	150 000.00	156 000.00	163 647.00
O0001/E0676/F0041/X049/R0092/001/FIN	Scarcity/CFO	23 244.41	23 244.41	24 267.16	25 359.19
O0001/E06071/F0041/X049/R0092/001/FIN	Unemployment Insurance/CFO	1 784.64	1 784.64	1 863.16	1 947.01
O0001/E06063/F0041/X049/R0092/001/FIN	Bargaining Council/CFO	111.84	111.84	116.76	122.02
	Cellular and Telephone/CFO	0.00	0.00	0.00	0.00
O0001/E00595/F0041/X049/R0093/001/FIN	Skills Development Levy/CFO	3 872 457.20	4 751 534.49	4 960 602.01	5 183 829.10
O0001/E00036/F0041/X049/R0092/001/FIN	Basic Salary and Wages/Municipal Staff	363 538.90	375 361.50	391 877.40	409 511.88
O0001/E000121/F0041/X049/R0092/001/FIN	Cellular and Telephone/Municipal Staff	57 000.00	54 000.00	56 376.00	58 912.92
O0001/E00126/F0041/X049/R0092/001/FIN	Travel or Motor Vehicle/Municipal Staff	317 646.26	317 646.26	328 700.00	340 129.20
O0001/E00043/F0041/X049/R0092/001/FIN	Sanitary Group Life	5 644.14	0.00	0.00	0.00
O0001/E00044/F0041/X049/R0092/001/FIN	Provident Fund	454 600.23	0.00	0.00	0.00
O0001/E00119/F0041/X049/R0092/001/FIN	Sri-Taxable	3 336.00	0.00	0.00	0.00
O0001/E00126/F0041/X049/R0093/001/FIN	Additional Travel	9 305.52	0.00	0.00	0.00
O0001/E00127/F1177/X049/R0092/001/FIN	Reimburse Travel	1 291.16	0.00	0.00	0.00
O0001/E01521/F0041/X049/R0093/001/FIN	Home Owners Allowance	5 787.06	11 574.12	12 083.38	12 627.13
O0001/E01533/F0041/X049/R0093/001/FIN	Long Service Award	28 734.15	0.00	0.00	0.00
O0001/E01535/F0041/X049/R0092/001/FIN	Standby	18 000.00	36 000.00	37 584.00	39 275.28
O0001/E00387/F1177/X049/R0092/001/FIN	Toll Fees	140.00	0.00	0.00	0.00
O0001/E01523/F0041/X049/R0093/001/FIN	Rental/Municipal Staff	115 900.00	0.00	0.00	0.00
O0001/E03869/F0041/X049/R0092/001/FIN	Overtime/Municipal Staff	105 631.36	109 156.60	113 959.49	119 097.66
O0001/E00040/F0041/X049/R0092/001/FIN	Bargaining Council/Municipal Staff	1 612.36	1 658.96	1 731.95	1 809.89
O0001/E00042/F0041/X049/R0092/001/FIN	Group Life Insurance/Municipal Staff	5 644.14	11 288.28	11 784.96	12 315.29
O0001/E00043/F0041/X049/R0092/001/FIN	Medical/Municipal Staff	284 104.40	255 745.20	266 997.99	279 012.90
O0001/E00044/F1177/X049/R0092/001/FIN	Medical/Municipal Staff	40 821.61	537 578.84	561 025.31	585 268.40
O0001/E00045/F0041/X049/R0092/001/FIN	Unemployment Insurance/Municipal Staff	27 063.12	27 302.23	28 503.53	29 786.19
O0001/E00595/F0041/X049/R0093/001/FIN	Skills Development Levy/CFO	11 466.54	11 466.54	11 636.99	12 160.66
O0001/E00595/F1177/X049/R0092/001/FIN	Skills Development Levy/Municipal Staff	44 343.92	52 915.34	55 243.62	57 729.58
O0001/E00595/F0041/X049/R0092/001/FIN	Skills Development Levy	5 245.00	5 245.00	5 220.00	5 454.90
O1285-2/E00036/F1177/X049/R0092/001/FIN	Basic Salary and Wages/Municipal Staff	524 498.78	499 999.80	521 999.70	545 499.80
O0001/E06770/F0041/X049/R0092/001/FIN	Once Off Payment	41 000.00	0.00	0.00	0.00
O0001/E01530/F0041/X049/R0092/001/FIN	Leave Pay/Municipal Staff	177 700.24	0.00	0.00	0.00
O0001/E01530/F1177/X049/R0092/001/FIN	Leave Pay/Municipal Staff	16 967.86	0.00	0.00	0.00
O0001/E01181/F1177/X049/R0092/001/FIN	SNT-TAXABLE	18 607.31	0.00	0.00	0.00
O0001/E00038/F1177/X049/R0093/001/FIN	Bonuses/Municipal Staff	1.00	0.00	0.00	0.00
O1285-2/E03969/F1177/X049/R0092/001/FIN	Overtime/Municipal Staff	26 224.99	24 999.99	26 099.99	27 274.49
O1285-1/E00040/F1177/X049/R0092/001/FIN	Bargaining Council/Municipal Staff	559.20	559.20	583.80	610.08
O1285-2/E00045/F1177/X049/R0092/001/FIN	Unemployment Insurance/Municipal Staff	5 245.00	5 000.00	5 220.00	5 454.90
O0001/E00516/F0041/X049/R0092/001/FIN	Liabilities-Current Liabilities-Provision and Impairment-Impairment-Other Receivables from Non-exch	2 725 848.49	4 000 000.00	3 000 000.00	5 000 000.00
	Depreciation				
O0001/E00030/F001/X049/R0093/001/FIN	Expenditure-Depreciation and Amortisation-Amortisation-Intangible Assets	20 000.00	21 400.00	22 256.00	23 146.24
O0001/E07568/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Investment Property	20 000.00	21 400.00	22 256.00	23 146.24
O0001/E0760/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Community Assets	0.00	0.00	0.00	0.00
O0001/E07010/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Computer Equipment	336 600.00	380 162.00	374 568.48	389 551.22
O0001/E07553/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Electrical Infrastructure	0.00	0.00	0.00	0.00
O0001/E00711/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Furniture and Office Equipment	436 920.00	467 504.40	486 204.58	505 662.76
O0001/E00715/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Machinery and Equipment	592 240.00	633 886.00	659 044.67	685 406.46
O0001/E0762/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Other Assets	1 223 200.00	1 308 624.00	1 361 176.96	1 415 624.04
O0001/E07587/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Roads Infrastructure	90 000.00	90 000.00	93 000.00	96 000.00
O0001/E00723/F001/X049/R0092/001/FIN	Expenditure-Depreciation and Amortisation-Depreciation-Transport Assets	503 250.00	538 477.50	560 016.26	582 417.26
O0001/E00848/F1177/X049/R0092/001/FIN	Expenditure-Contracted Services-Consultants and Professional Services-Assets Physical Verificatio	0.00	0.00	0.00	0.00
O0001/E00830/F0045/X049/R0092/001/FIN	Expenditure-Contracted Services-Consultants and Professional Services-Business and Advisory/Act	2 400 000.00	2 000 000.00	2 500 000.00	3 000 000.00
O0001/E00768/F0029/X049/R0092/001/FIN	Vending System	100 000.00	200 000.00	400 000.00	500 000.00
O1331-1/E00848/F1177/X049/R0092/001/FIN	Expenditure-Contracted Services-Consultants and Professional Services-Business and Advisory/Val	300 000.00	200 000.00	300 000.00	400 000.00
O0001/E00810/F0002/X046/R0530/001/FIN	Payroll and Human Resource Management System	2 000 000.00	2 000 000.00	1 000 000.00	1 000 000.00
	Grant Expense/FAQ/Training MFMP				
O1288-1/E00635/F1177/X049/R0092/001/FIN	Expenditure-Contracted Services-Consultants and Professional Services-Business and Advisory/Bu	300 000.00	450 000.00	400 000.00	350 000.00
O1288-1/E00060/F1177/X049/R0092/001/FIN	Expenditure-Operational Cost: Travel and Subsistence-Domestic-Accommodation	100 000.00	100 000.00	120 000.00	150 000.00
O1288-1/E00061/F1177/X049/R0092/001/FIN	Expenditure-Operational Cost: Travel and Subsistence-Domestic-Daily Allowance	50 000.00	60 000.00	70 000.00	80 000.00
O1288-1/E00062/F1177/X049/R0092/001/FIN	Expenditure-Operational Cost: Travel and Subsistence-Domestic-Food and Beverage (Served)	10 000.00	0.00	0.00	0.00
O0001/E00583/F0042/X049/R0092/001/FIN	Expenditure-Operational Cost: Printing, Publications and Books	100 000.00	104 000.00	108 160.00	112 486.40
O0001/E00567/F0041/X049/R0092/001/FIN	Expenditure-Operational Cost: External Audit Fees	2 000 000.00	2 100 000.00	2 200 000.00	2 400 000.00
O0001/E00579/F0042/X049/R0092/001/FIN	Expenditure-Operational Cost: Bank Charges, Facility and Card Fees:Bank Accounts	343 569.47	357 312.25	371 604.74	386 468.93
O0001/E00809/F0041/X049/R0092/001/FIN	Expenditure-Operational Cost: Insurance Underwriting Premiums	1 206 157.73	1 500 000.00	1 600 000.00	1 700 000.00
O0001/E00635/F0041/X049/R0092/001/FIN	Expenditure-Operational Cost: Travel and Subsistence-Domestic-Food and Beverage (Served)	6 000.00	6 240.00	6 480.00	6 740.16

ASSET MANAGEMENT					
Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget	Draft Budget 2023/24	Budget year 2022/23	Budget year 2023/24
O0001/	Basic Salary and Wages/Municipal Staff	266 521.20	282 467.52	294 896.09	308 166.41
O0001/	Bonuses/Municipal Staff	22 210.10	23 538.96	24 574.67	25 680.53
O0001/	Once off Payment	3 000.00	0.00	0.00	0.00
O0001/	Rental/Municipal Staff	9 000.00	9 000.00	9 396.00	9 818.82
O0001/	Travel or Motor Vehicle/Municipal Staff	90 000.00	90 000.00	93 960.00	98 188.20
O0001/	Overtime/Municipal Staff	0.00	0.00	0.00	0.00
O0001/	Bargaining Council/Municipal Staff	102.52	102.52	107.03	111.85
O0001/	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/	Medical/Municipal Staff	22 298.40	22 298.40	23 279.53	24 327.11
O0001/	Pension/Municipal Staff	44 095.68	44 095.68	46 035.89	48 107.50
O0001/	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/	Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 863.16	1 947.01
O0001/	Skills Development Levy/Asset Managem	3 565.21	3 724.68	3 888.56	4 063.55
		462 577.75	477 012.40	498 000.94	520 410.98
		462 577.75	477 012.40	498 000.94	520 410.98

SUPPLY CHAIN MANAGEMENT					
Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Budget year 2022/23	Budget year 2023/24	Budget year 2024/25
O0001/IE00036	Basic Salary and Wages/Municipal Staff	1 077 307.73	974 700.55	1 017 587.38	1 063 378.81
O0001/IE00038	Bonuses/Municipal Staff	89 775.64	81 225.05	84 798.95	88 614.90
O0001/IE00121	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 528.00	13 091.76
O0001/IE00126	Travel or Motor Vehicle/Municipal Staff	150 000.00	150 000.00	156 600.00	163 647.00
O0001/IE01523	Rental/Municipal Staff	27 000.00	27 000.00	28 188.00	29 456.46
O0001/IE03969	Overtime/Municipal Staff	13 564.32	14 195.97	14 820.59	15 487.52
O0001/IE00040	Bargaining Council/Municipal Staff	447.36	447.36	467.04	488.06
O0001/IE00042	Group Life Insurance/Municipal Staff	17 727.48	17 727.48	18 507.49	19 340.33
O0001/IE00043	Medical/Municipal Staff	96 883.20	96 883.20	101 146.06	105 697.63
O0001/IE00125	Once off Payment	14 000.00	0.00	0.00	0.00
O0001/IE01530	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00119	Subsistence Allowance	139.00	0.00	0.00	0.00
O0001/IE01533	Long Service Award	5 947.85	0.00	0.00	0.00
O0001/IE00044	Pension/Municipal Staff	173 144.76	173 144.76	180 763.13	188 897.47
O0001/IE00595	Skills Development Levy/Supply Chain M	12 273.08	11 247.01	11 741.87	12 270.26
O0001/IE00045	Unemployment Insurance/Municipal Staff	6 282.14	6 175.93	6 447.67	6 737.82
		1 696 492.56	1 564 747.31	1 633 596.19	1 707 108.02
		1 696 492.56	1 564 747.31	1 633 596.19	1 707 108.02

INFORMATION TECHNOLOGY

Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
O0001/IE00036	Basic Salary and Wages/Municipal Staff	636 831.58	661 608.52	690 719.30	721 801.66
O0001/IE00038	Bonuses/Municipal Staff	81 357.05	56 859.09	59 360.89	62 032.13
O0001/IE00121	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 528.00	13 091.76
O0001/IE00126	Travel or Motor Vehicle/Municipal Staff	240 000.00	240 000.00	250 560.00	261 835.20
O0001/IE01523	Rental/Municipal Staff	18 000.00	18 000.00	18 792.00	19 637.64
O0001/IE03969	Overtime/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00040	Bargaining Council/Municipal Staff	223.68	223.68	233.52	244.03
O0001/IE00042	Group Life Insurance/Municipal Staff	8 322.78	8 322.78	8 688.98	9 079.99
O0001/IE00043	Medical/Municipal Staff	66 902.40	66 902.40	69 846.11	72 989.18
O0001/IE00044	Pension/Municipal Staff	57 680.46	57 680.46	60 218.40	62 928.23
O0001/IE00125	Once Off Payment	3 000.00	0.00	0.00	0.00
O0001/IE01530	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00045	Unemployment Insurance/Municipal Staff	3 569.28	3 569.28	3 726.33	3 894.01
O0001/IE00595	Skills Development Levy/Information Technology	8 768.32	3 569.28	3 726.33	3 894.01
O0001/IE00787	Expenditure:Operational Cost:External Computer Service:Internet Charge	798 858.87	830 813.22	864 045.75	898 607.58
O0001/IE00792	Expenditure:Operational Cost:External Computer Service:Software Licences	3 052 557.26	2 000 000.00	1 500 000.00	1 000 000.00
O0029-1/IE005	Expenditure: Website	150 000.00	180 000.00	187 200.00	194 688.00
		5 138 071.68	4 139 548.72	3 729 645.61	3 324 723.43
		5 138 071.68	4 139 548.72	3 729 645.61	3 324 723.43

ADMINISTRATIVE & CORPORATE SUPPORT

Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
	Basic Salary/DC		660 465.56	692 167.91	719 854.62
	Bonuses/DC		92 465.18	96 903.51	100 779.65
	Housing Benefits/DC				
	Travel or Motor Vehicle/DC		180 000.00	188 640.00	196 185.60
	Cellular and Telephone		32 602.56	34 167.48	35 534.18
	Unemployment Insurance/DC		1 784.64	1 870.30	1 945.11
	Bargaining Council/DC		111.84	117.21	121.90
	Skills Development Levy/DC		9 329.31	9 777.11	10 168.20
O0001/IE00036/F0041/X046/R0092/001/CC	Basic Salary and Wages/Municipal Staff	3 672 083.79	3 960 023.25	4 118 424.18	4 303 753.27
O0001/IE01526/F0041/X046/R0092/001/CC	Bonuses/Municipal Staff	288 169.72	302 898.17	315 014.10	329 189.74
O0001/IE00121/F0041/X046/R0092/001/CC	Cellular and Telephone/Municipal Staff	30 000.00	36 000.00	37 440.00	39 124.80
O0001/IE00126/F0041/X046/R0092/001/CC	Travel or Motor Vehicle/Municipal Staff	284 934.24	330 000.00	343 200.00	358 644.00
O0001/IE01523/F0041/X046/R0092/001/CC	Rental/Municipal Staff	112 350.00	112 350.00	116 844.00	122 101.98
O0001/IE03969/F0041/X046/R0092/001/CC	Overtime/Municipal Staff	136 073.08	154 461.71	160 640.18	167 868.99
O0001/IE00040/F0041/X046/R0092/001/CC	Bargaining Council/Municipal Staff	1 742.84	1 854.68	1 928.87	2 015.67
O0001/IE06884/F0041/X046/R0092/001/CC	Once off Payment	56 000.00	0.00	0.00	0.00
O0001/IE01530/F0041/X046/R0092/001/CC	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00042/F0041/X046/R0092/001/CC	Sanlam Group Life	22 195.53	0.00	0.00	0.00
O0001/IE00110/F0041/X046/R0092/001/CC	Long Service Award	2 989.85	0.00	0.00	0.00
O0001/IE00127/F0041/X046/R0092/001/CC	Additional Travel	2 750.40	0.00	0.00	0.00
O0001/IE01525/F0041/X046/R0092/001/CC	Acting Allowance	35 466.56	0.00	0.00	0.00
O0001/IE03968/F0041/X046/R0092/001/CC	Night Shift Allowance	4 408.80	0.00	0.00	0.00
O0001/IE03971/F0041/X046/R0092/001/CC	Toll Fees	77.00	0.00	0.00	0.00
O0001/IE06235/F0041/X046/R0092/001/CC	Provident Fund	282 831.43	0.00	0.00	0.00
O0001/IE06912/F0041/X046/R0092/001/CC	Subsistence Allowance	2 363.00	0.00	0.00	0.00
O0001/IE01532/F0041/X046/R0092/001/CC	Group Life Insurance/Municipal Staff	13 862.76	13 862.76	14 417.27	15 066.05
O0001/IE00043/F0041/X046/R0092/001/CC	Medical/Municipal Staff	305 058.60	305 058.60	317 260.94	331 537.69
O0001/IE00044/F0041/X046/R0092/001/CC	Pension/Municipal Staff	282 831.43	568 546.95	591 288.83	617 896.83
O0001/IE00045/F0041/X046/R0092/001/CC	Unemployment Insurance/Municipal Staff	27 252.56	29 004.26	30 164.43	31 521.83
O0001/IE00595/F0041/X046/R0092/001/CC	Skills Development Levy/Admin & Corp. support	40 050.74	42 900.23	44 816.24	46 623.97
O1232-1/IE00534/F2496/X046/R0092/001/CC	Expenditure:Operational Cost:Municipal Services	1 380.00	1 435.20	1 492.61	1 552.31
O1540-1/IE00579/F0042/X046/R0092/001/CC	Expenditure:Contracted Services:Contractors:Maintenance of Uns	0.00	0.00	0.00	0.00
	Publishing (Gazette)/Admin & Corp. support				
O0001/IE00757/F0045/X046/R0092/001/CC	Expenditure:Operational Cost:Advertising, Publicity and Marketing	25 000.00	26 000.00	27 040.00	28 121.60
O0001/IE00753/F0045/X046/R0092/001/CC	Expenditure:Operational Cost:Advertising, Publicity and Marketing	100 000.00	104 000.00	108 160.00	112 486.40
	Ward Committees				
O1358-2/IE00754/F0041/X046/R0092/001/CC	Expenditure:Operational Cost:Ward Committee Meetings	30 000.00	31 200.00	32 448.00	33 745.92
O1358-1/IE00754/F0041/X046/R0092/001/CC	Expenditure:Operational Cost:Ward Committee Trainings	200 000.00	150 000.00	156 000.00	162 240.00
O1358-1/IE00586/F0041/X046/R0092/001/CC	Expenditure:Operational Cost:Remuneration to Ward Committees	1 503 600.00	1 403 600.00	1 872 000.00	1 872 000.00
	Stationery for Ward Committees	10 000.00	10 400.00	10 816.00	11 248.64
	Gift and Promotional Material	50 000.00	52 000.00	54 080.00	56 243.20
	Sound Hire for Committee Meeting	0.00	0.00	0.00	0.00
	Tables & Table Cloths hire	0.00	0.00	0.00	0.00
D0001/IE00573/F0041/X032/R0093/001/TE	Expenditure:Operational Cost:Indigent Relief	0.00			
O0001/IE00792/F0042/X046/R0093/001/CC	Expenditure:Operational Cost:External Computer Service:Software	0.00			
O0001/IE00583/F0045/X046/R0092/001/CC	Expenditure:Operational Cost:Printing, Publications and Books	100 000.00	104 000.00	108 160.00	112 486.40
	Postage & Stamps/Admin & Corp. support				
O0001/IE00778/F0042/X046/R0093/001/CC	Expenditure:Operational Cost:Communication:Telephone, Fax, Te	400 000.00	500 000.00	520 000.00	540 800.00
O0001/IE00559/F0042/X046/R0093/001/CC	Expenditure:Operational Cost:Courier and Delivery Services	0.00	0.00	0.00	0.00
O0001/IE00771/F0042/X046/R0093/001/CC	Expenditure:Operational Cost:Communication:Postage/Stamps/Fr	300 000.00	312 000.00	324 480.00	337 459.20
	Staff Wellness/Admin & Corp. support				
O1299-1/IE00632/F0045/X046/R0092/001/CC	Expenditure:Contracted Services:Contractors:Catering Services	50 000.00	100 000.00	104 000.00	108 160.00
O1299-1/IE00635/F0045/X046/R0092/001/CC	Expenditure:Contracted Services:Contractors:Employee Wellness	35 150.00	100 000.00	104 000.00	108 160.00
O1299-1/IE00812/F0045/X046/R0092/001/CC	Expenditure:Operational Cost:Transport Provided as Part of Depart	0.00	0.00	0.00	0.00
O1299-1/IE00535/F0045/X149/R0092/001/CC	Expenditure:Inventory Consumed:Water	6 000.00	10 000.00	15 000.00	20 000.00
O0001/IE00738/F0042/X046/R0092/001/CC	Expenditure:Inventory Consumed:Consumables:Standard Rated	60 000.00	62 400.00	64 896.00	67 491.84
	Subsistence and Travelling/Admin & Corp. support				
O0001/IE00602/F0042/X046/R0092/001/CC	Expenditure:Operational Cost:Toll Gate Fees	1 000.00	1 040.00	1 081.60	1 124.86
O0001/IE00060/F0042/X046/R0092/001/CC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:A	20 000.00	20 800.00	21 632.00	22 497.28
O0001/IE00061/F0042/X046/R0092/001/CC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:D	3 000.00	3 120.00	3 244.80	3 374.59
O0001/IE00063/F0042/X046/R0092/001/CC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:In	3 000.00	3 120.00	3 244.80	3 374.59
O0001/IE00142/F0042/X046/R0092/001/CC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Tr	3 000.00	3 120.00	3 244.80	3 374.59
O0001/IE00143/F0042/X046/R0092/001/CC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Tr	219 418.66	50 000.00	52 000.00	54 080.00
O0001/IE00144/F0042/X046/R0092/001/CC	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Tr	5 000.00	5 200.00	5 408.00	5 624.32
	IT Management and Support				
	Training/Admin & Corp. support				
O1232-1/IE00677/F2496/X046/R0092/001/CC	Expenditure:Contracted Services:Outsourced Services:Catering Se	30 600.00	50 000.00	52 000.00	54 080.00
O1232-1/IE00534/F2496/X046/R0092/001/CC	Expenditure:Inventory Consumed:Materials and Supplies	50 000.00	50 000.00	52 000.00	54 080.00
O1232-1/IE00059/F2496/X046/R0092/001/CC	Expenditure:Operational Cost:Registration Fees:Seminars, Confer	150 000.00	200 000.00	208 000.00	216 320.00
O0001/IE00584/F0041/X046/R0092/001/CC	Expenditure:Operational Cost:Professional Bodies, Membership a	591 038.00	614 679.52	639 266.70	664 837.37
O0001/IE00683/F0045/X046/R0092/001/CC	Expenditure:Contracted Services:Outsourced Services:Hygiene Sa	1 000 000.00	800 000.00	1 000 000.00	1 000 000.00
O0001/IE00841/F0045/X046/R0092/001/CC	Expenditure:Contracted Services:Consultants and Professional Se	20 000.00	100 000.00	150 000.00	200 000.00
O0001/IE00807/F0042/X046/R0093/001/CC	Expenditure:Contracted Services:Outsourced Services:Business a	20 000.00	50 000.00	60 000.00	70 000.00
O0001/IE00579/F1179/X046/R0092/001/CC	Expenditure:Job Evaluation Licence	40 000.00	50 000.00	60 000.00	70 000.00
O0001/IE00807/F0042/X046/R0093/001/CC	Expenditure:Contracted Services:Job Evaluation	0.00	0.00	0.00	0.00
O0001/IE00598/F0041/X046/R0092/001/CC	Expenditure:Storage Site	50 000.00	60 000.00	70 000.00	80 000.00
O0001/IE00555/F0042/X046/R0092/001/CC	Expenditure:Operational Cost:Bursaries (Employees)	100 000.00	120 000.00	150 000.00	200 000.00
O0001/IE00545/F0041/X046/R0093/001/CC	Expenditure:Operating Leases:Machinery and Equipment	212 000.00	250 000.00	300 000.00	350 000.00
	Expenditure:Operating Cost: Assets less than Capitalisation Thresh	50 000.00	50 000.00	70 000.00	80 000.00
O0016-1/IE00579/F0041/X046/R0092/001/CC	Expenditure:Operational Cost:Occupational Health and Safety	100 000.00	150 000.00	200 000.00	250 000.00
O0001/IE00604/F0041/X046/R0092/001/CC	Expenditure:Operational Cost:Uniform and Protective Clothing	50 000.00	100 000.00	80 000.00	90 000.00
O0020-1/IE00573/F0041/X046/R0093/001/CC	Expenditure:Operational Cost:Indigent Relief	910 000.00	950 000.00	1 000 000.00	1 050 000.00
		12 102 678.99	13 481 834.43	14 798 577.88	15 524 897.19
		12 102 678.99	13 481 834.43	14 798 577.88	15 524 897.19

HUMAN RESOURCES					
Vote #	Vote Description	2022/23 Medium Term Revenue & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
O0001/IE00036/F0041/X051/R0092/001/CORP	Basic Salary and Wages/Municipal Staff	970 612.57	1 039 093.13	1 084 813.23	1 133 629.82
O0001/IE01526/F0041/X051/R0092/001/CORP	Bonuses/Municipal Staff	79 218.65	86 142.04	89 932.29	93 979.24
O0001/IE01523/F0041/X051/R0092/001/CORP	Rental/Municipal Staff	27 000.00	27 000.00	28 188.00	29 456.46
O0001/IE03969/F0041/X051/R0092/001/CORP	Overtime/Municipal Staff	7 027.38	7 440.43	7 767.81	8 117.36
O0001/IE01530/F0041/X051/R0092/001/CORP	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00040/F0041/X051/R0092/001/CORP	Bargaining Council/Municipal Staff	335.52	335.52	350.28	366.05
O0001/IE00042/F0041/X051/R0092/001/CORP	Group Life Insurance/Municipal Staff	24 417.84	24 417.84	25 492.22	26 639.38
O0001/IE01530/F0041/X051/R0092/001/CORP	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00125/F0041/X051/R0092/001/CORP	Once off Payment	7 000.00	0.00	0.00	0.00
O0001/IE03969/F0041/X051/R0092/001/CORP	Prorata Bonus	2 138.40	0.00	0.00	0.00
O0001/IE00110/F0041/X051/R0092/001/CORP	Long Service Award	5 672.05	0.00	0.00	0.00
O0001/IE00043/F0041/X051/R0092/001/CORP	Medical/Municipal Staff	93 436.20	93 436.20	97 547.39	101 937.03
O0001/IE00044/F0041/X051/R0092/001/CORP	Pension/Municipal Staff	107 922.48	107 922.48	112 671.07	117 741.27
O0001/IE00045/F0041/X051/R0092/001/CORP	Unemployment Insurance/Municipal Staff	4 974.76	5 057.37	5 279.89	5 517.48
O0001/IE00595/F0041/X051/R0092/001/CORP	Skills Development Levy/Human Resources	11 262.85	11 837.04	12 357.87	12 913.98
		1 341 018.70	1 402 682.05	1 464 400.06	1 530 298.06
		1 341 018.70	1 402 682.05	1 464 400.06	1 530 298.06

Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
D0001/IR006972/F09788/X007/R0092/001/CORP	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(242 000.00)	(254 000.00)	(254 000.00)	(265 000.00)
D0001/IR006972/F13636/X007/R0092/001/CORP	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocation	(935 000.00)	(981 000.00)	(981 000.00)	(1 024 000.00)
D0001/IR01014/F0042/X007/R0092/001/CORP	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Overdue Books Fine	(3 314.00)	(3 473.07)	(3 611.99)	(3 756.47)
D0001/IR01457/F0045/X007/R0092/001/CORP	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Photocopies and	(16 695.00)	(17 496.36)	(18 196.21)	(18 924.06)
		(1 197 009.00)	(1 255 969.43)	(1 256 808.21)	(1 311 680.54)
O0001/IE00036/F0041/X007/R0092/001/LIBR	Basic Salary and Wages/Municipal Staff	984 188.50	1 039 093.13	1 084 813.23	1 133 629.82
O0001/IE01526/F0041/X007/R0092/001/LIBR	Bonuses/Municipal Staff	82 015.71	86 591.09	90 401.10	94 469.15
O0001/IE00125/F0041/X007/R0092/001/LIBR	Once off Payment	16 000.00	0.00	0.00	0.00
O0001/IE01523/F0041/X007/R0092/001/LIBR	Rental/Municipal Staff	40 200.00	40 200.00	41 968.80	43 857.40
O0001/IE03969/F0041/X007/R0092/001/LIBR	Overtime/Municipal Staff	33 093.08	34 889.90	36 425.06	38 064.19
O0001/IE00040/F0041/X007/R0092/001/LIBR	Bargaining Council/Municipal Staff	559.20	559.20	583.80	610.08
O0001/IE00042/F0041/X007/R0092/001/LIBR	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00043/F0041/X007/R0092/001/LIBR	Medical/Municipal Staff	73 576.80	73 576.80	76 814.18	80 270.82
O0001/IE00044/F13636/X007/R0092/001/LIBR	Pension/Municipal Staff	58 860.39	152 914.32	159 642.55	166 826.46
O0001/IE01530/F0041/X007/R0092/001/LIBR	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00044/F0041/X007/R0092/001/LIBR	Provident Fund	94 053.93	0.00	0.00	0.00
O0001/IE00110/F0041/X007/R0092/001/LIBR	Long Service Award	45 874.30	0.00	0.00	0.00
O0001/IE01525/F0041/X007/R0092/001/LIBR	Acting Allowance	23 552.84	0.00	0.00	0.00
O0001/IE00045/F0041/X007/R0092/001/LIBR	Unemployment Insurance/Municipal Staff	8 084.49	8 320.11	8 686.19	9 077.07
O0001/IE00595/F0041/X007/R0092/001/LIBR	Skills Development Levy/Libraries and Archives	9 841.89	10 390.93	10 848.13	11 336.30
O0001/IE00677/F13636/X007/R3617/001/CORP	Expenditure:Contracted Services:Outsourced Services:Catering Services	30 000.00	45 000.00	46 800.00	48 672.00
O0001/IE00583/F0041/X007/R0093/001/CORP	Expenditure:Operational Cost:Printing, Publications and Books	50 000.00	55 000.00	57 200.00	59 488.00
	Subsistence and Travelling/Libraries and Archives				
O0001/IE00602/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Toll Gate Fees	1 500.00	1 560.00	1 622.40	1 687.30
O0001/IE00060/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	20 000.00	50 000.00	52 000.00	54 080.00
O0001/IE00061/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	1 500.00	1 560.00	1 622.40	1 687.30
O0001/IE00062/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Serv	2 000.00	2 080.00	2 163.20	2 249.73
O0001/IE00063/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	1 500.00	1 560.00	1 622.40	1 687.30
O0001/IE00144/F0042/X007/R0092/001/CORP	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operato	0.00	20 000.00	20 800.00	21 632.00
O0001/IE00579/F0041/X007/R0092/001/CORP	Expenditure:Operational Cost:Municipal Services	35 000.00	100 000.00	150 000.00	200 000.00
O0001/IE00534/F0041/X007/R0092/001/CORP	Consumable Goods	50 000.00	150 000.00	150 000.00	200 000.00
O0001/IE00583/F0041/X007/R0092/001/CORP	School Text Books/ Book Club Programme	30 000.00	130 000.00	60 000.00	50 000.00
	Protective Clothing		50 000.00	60 000.00	70 000.00
		1 691 401.13	2 053 295.49	2 114 013.45	2 289 324.90
		494 392.13	797 326.06	857 205.24	977 644.36

	Youth Activities				
O1444-2/IE0063	Expenditure:Contracted Services:Contractors	0.00	100 000.00	100 000.00	100 000.00
O1444-2/IE0065	Expenditure:Contracted Services:Contractors	408 643.40	100 000.00	100 000.00	100 000.00
O1444-2/IE0070	Expenditure:Contracted Services:Outsourced	0.00	100 000.00	100 000.00	100 000.00
	Sport Development Programme				
O1332-2/IE0067	Expenditure:Contracted Services:Contractors	40 000.00	0.00	100 000.00	100 000.00
O1335-1/IE0075	Expenditure:Operational Cost:Advertising, Pu	0.00	0.00	50 000.00	50 000.00
O1335-1/IE0067	Expenditure:Contracted Services:Outsourced	0.00	0.00	100 000.00	100 000.00
O1335-1/IE0070	Expenditure:Contracted Services:Outsourced	0.00	0.00	150 000.00	150 000.00
O1335-1/IE0057	Hire Charges	0.00	0.00	20 000.00	20 000.00
	Training Sessions (under sport n recreation)	0.00	0.00	0.00	0.00
	Sports Development Plan	403 810.65	0.00	150 000.00	0.00
	Youth Summit				
O1444-3/IE0057	Expenditure:Contracted Services:Contractors	40 000.00	100 000.00	50 000.00	50 000.00
O1444-3/IE0067	Expenditure:Contracted Services:Contractors	80 000.00	100 000.00	150 000.00	150 000.00
O1444-3/IE0070	Expenditure:Contracted Services:Outsourced	150 000.00	100 000.00	150 000.00	150 000.00
	Sound System	20 000.00	10 000.00	10 000.00	10 000.00
	Senior Citizens				
O1333-2/IE0070	Expenditure:Contracted Services:Outsourced	48 000.00	70 000.00	50 000.00	50 000.00
O1333-2/IE0067	Expenditure:Contracted Services:Outsourced	62 100.00	200 000.00	150 000.00	150 000.00
	Senior Citizens Forums	0.00	0.00	0.00	0.00
	Marquee, Decoration, hire charges	296 460.00	50 000.00	50 000.00	50 000.00
	Sound System	0.00	0.00	0.00	0.00
	Disability				
O1245-1/IE0065	Expenditure:Contracted Services:Contractors:Pt	0.00	50 000.00	50 000.00	50 000.00
O1245-1/IE0066	Expenditure:Contracted Services:Contractors:Sti	0.00	10 000.00	10 000.00	10 000.00
O1245-1/IE0067	Expenditure:Contracted Services:Outsourced Sa	0.00	50 000.00	50 000.00	50 000.00
O1245-1/IE0070	Expenditure:Contracted Services:Outsourced Sa	16 000.00	100 000.00	100 000.00	100 000.00
	HIV/Aids				
O1219-1/IE0063	Expenditure:Contracted Services:Contractors	0.00	50 000.00	50 000.00	50 000.00
O1219-1/IE0066	Expenditure:Contracted Services:Contractors	10 000.00	50 000.00	10 000.00	10 000.00
O1219-1/IE0067	Expenditure:Contracted Services:Contractors	0.00	50 000.00	50 000.00	50 000.00
	Marquee, Decoration, hire charges	0.00	0.00	0.00	0.00
	Operation Sukuma Sakhe				
O1256-1/IE0063	Expenditure:Contracted Services:Contractors	371 450.00	100 000.00	100 000.00	100 000.00
O1256-1/IE0065	Expenditure:Contracted Services:Contractors	168 549.57	50 000.00	50 000.00	50 000.00
O1256-1/IE0066	Expenditure:Contracted Services:Contractors	288 500.00	50 000.00	50 000.00	50 000.00
O1256-1/IE0067	Expenditure:Contracted Services:Contractors	148 000.00	100 000.00	100 000.00	100 000.00
	Feeding of Needy Homes/ Food distributi	0.00	200 000.00	0.00	0.00
O0001/IE00534/f	Expenditure:Inventory Consumed:Materials an	0.00	0.00	0.00	0.00
	Market Day/Business EXPO				
O1355-1/IE0057	Expenditure:Operational Cost:Management F	200 000.00	900 000.00	500 000.00	600 000.00
	Website Upgrade	0.00			
	Signage	0.00			
	Marketing	0.00			
	Membership	0.00			
	Exhibition	0.00			
	Crafters Workshop	0.00			
	Tourism Guide Workshop	0.00			
	Tour Operators Workshop	0.00			
	NYUSI VOLUME				
O1293-2/IE0063	Expenditure:Contracted Services:Contractors	1 002 100.00	1 500 000.00	1 000 000.00	1 000 000.00
O1293-2/IE0064	Expenditure:Contracted Services:Contractors	0.00	0.00	0.00	0.00
O1293-2/IE0066	Expenditure:Contracted Services:Contractors	0.00	0.00	0.00	0.00
O1293-2/IE0070	Expenditure:Contracted Services:Outsourced	0.00	0.00	0.00	0.00
O1293-2/IE0064	Expenditure:Contracted Services:Contractors	0.00	0.00	0.00	0.00
	Gospel and Prayer				
O1293-3/IE0063	Expenditure:Contracted Services:Contractors:Event Promoters		200 000.00	400 000.00	500 000.00
	Mayoral Cup				
O1333-4/IE0063	Expenditure:Contracted Services:Contractors	1 162 678.72	200 000.00	300 000.00	200 000.00
O1333-4/IE0064	Expenditure:Contracted Services:Contractors	0.00	50 000.00	50 000.00	50 000.00
O1333-4/IE0065	Expenditure:Contracted Services:Contractors	0.00	50 000.00	50 000.00	50 000.00
O1333-4/IE0066	Expenditure:Contracted Services:Contractors	639 235.00	400 000.00	400 000.00	400 000.00
O1333-4/IE0067	Expenditure:Contracted Services:Contractors	0.00	100 000.00	0.00	0.00
	Marquee, & hire charges	0.00	0.00	0.00	0.00
	Expenditure:Operational Cost:Honoraria (Volu	0.00	50 000.00	0.00	0.00
	Gender Issues				
	Marquee, Decoration, hire charges	0.00	50 000.00	0.00	0.00
	Catering	0.00	20 000.00	0.00	0.00
	Transport	0.00	20 000.00	0.00	0.00
	Sound System	0.00	0.00	0.00	0.00
O1444-1/IE0075	Expenditure:Operational Cost:Advertising	312 000.00	350 000.00	312 000.00	312 000.00
O0001/IE00807/f	Expenditure:Operational Cost:Licences:Licen	0.00	0.00	0.00	0.00
O1444-2/IE0068	Expenditure:Contracted Services:Outsour	352 000.00	352 000.00	352 000.00	352 000.00
O1240-1/IE0063	Public Participation	0.00	200 000.00	300 000.00	400 000.00
	Mthonjaneni Excellence Awards				
O1291-2/IE0065	Expenditure:Contracted Services:Contractors	415 780.21	0.00	0.00	0.00
O1291-2/IE0066	Expenditure:Contracted Services:Contractors	0.00	0.00	0.00	0.00
	Subsistence and Travelling				
O0001/IE00060/f	Subsistence Travelling - Accommodation	87 506.33	50 000.00	50 000.00	50 000.00
O0001/IE00061/f	Subsistence and Travelling - Daily Allowance	0.00	10 000.00	10 000.00	10 000.00
O0001/IE00062/f	Subsistence and Travelling - Food	0.00	10 000.00	10 000.00	10 000.00
O0001/IE00063/f	Subsistence and Travelling - Incidental	0.00	0.00	0.00	0.00
O0001/IE00142/f	Subsistence and Travelling - Other Transport	0.00	0.00	0.00	0.00
O0001/IE00143/f	Subsistence and Travelling - Car Rental	27 477.72	20 000.00	20 000.00	20 000.00
O0001/IE00144/f	Subsistence and Travelling - Own Transport	0.00	20 000.00	20 000.00	20 000.00
O0001/IE00581/f	Subsistence and Travelling - Parking Fees	240.00	10 000.00	10 000.00	10 000.00
		9 915 451.14	11 101 156.69	10 593 759.58	10 848 798.76
		9 915 451.14	11 101 156.69	10 593 759.58	10 848 798.76

DISASTER MANAGEMENT					
Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
	Municipal Disaster Relief Grant	0.00	0.00	0.00	0.00
		0.00		0.00	0.00
O0001/IE00036/F0041/X019/R0092/001/COMM	Basic Salary and Wages/Municipal Staff	583 179.13	603 015.05	629 547.71	657 877.36
O0001/IE00125/F0041/X019/R0092/001/COMM	Bonuses/Municipal Staff	48 598.26	50 251.25	52 462.31	54 823.11
O0001/IE00121/F0041/X019/R0092/001/COMM	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 528.00	13 091.76
O0001/IE01523/F0041/X019/R0092/001/COMM	Rental/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00125/F0041/X019/R0092/001/COMM	Once off Payment	3 000.00	0.00	0.00	0.00
O0001/IE01530/F0041/X019/R0092/001/COMM	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00126/F0041/X019/R0092/001/COMM	Travel or Motor Vehicle/Municipal Staff	150 000.00	150 000.00	156 600.00	163 647.00
O0001/IE00040/F0041/X019/R0092/001/COMM	Bargaining Council/Municipal Staff	111.84	111.84	116.76	122.02
O0001/IE00042/F0041/X019/R0092/001/COMM	Group Life Insurance/Municipal Staff	12 714.60	12 714.60	13 274.04	13 871.37
O0001/IE00043/F0041/X019/R0092/001/COMM	Medical/Municipal Staff	27 993.60	27 993.60	29 225.32	30 540.46
O0001/IE00044/F0041/X019/R0092/001/COMM	Pension/Municipal Staff	51 015.48	51 015.48	53 260.16	55 656.87
O0001/IE00045/F0041/X019/R0092/001/COMM	Unemployment Insurance/Municipal Staff	1 784.64	1 784.64	1 863.16	1 947.01
O0001/IE00595/F0041/X019/R0092/001/COMM	Skills Development Levy/Disaster Management	7 331.79	7 530.15	7 861.48	8 215.24
		897 729.34	916 416.61	956 738.95	999 792.20
		897 729.34	916 416.61	956 738.95	999 792.20

FIRE FIGHTING					
Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
O0001/IE00036/F0041/X109/R0092/001/FIRE	Basic Salary and Wages/Municipal Staff	2 124 996.46	2 379 401.68	2 484 095.35	2 595 879.65
O0001/IE00038/F0041/X109/R0092/001/FIRE	Bonuses/Municipal Staff	179 121.95	198 283.47	207 007.95	216 323.30
O0001/IE00121/F0041/X109/R0092/001/FIRE	Cellular and Telephone/Municipal Staff	12 000.00	12 000.00	12 528.00	13 091.76
O0001/IE01523/F0041/X109/R0092/001/FIRE	Rental/Municipal Staff	102 750.00	102 750.00	107 271.00	112 098.20
O0001/IE01535/F0041/X109/R0092/001/FIRE	Standby Allowance/Municipal Staff	274 000.00	274 000.00	286 056.00	298 928.52
O0001/IE03969/F0041/X109/R0092/001/FIRE	Overtime/Municipal Staff	274 000.00	274 000.00	286 056.00	298 928.52
O0001/IE00037/F0041/X109/R0092/001/FIRE	Bargaining Council/Municipal Staff	1 276.84	1 276.84	1 333.02	1 393.01
O0001/IE00042/F0041/X109/R0092/001/FIRE	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00126/F0041/X109/R0092/001/FIRE	Travel or Motor Vehicle/Municipal Staff	90 000.00	90 000.00	93 960.00	98 188.20
O0001/IE01525/F0041/X109/R0092/001/FIRE	Acting Allowance	17 322.13	0.00	0.00	0.00
O0001/IE01533/F0041/X109/R0092/001/FIRE	Long Service Award	7 144.80	0.00	0.00	0.00
O0001/IE01530/F0041/X109/R0092/001/FIRE	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00125/F0041/X109/R0092/001/FIRE	Once off Payment	33 000.00	0.00	0.00	0.00
O0001/IE00043/F0041/X109/R0092/001/FIRE	Medical/Municipal Staff	239 899.80	239 899.80	250 455.39	261 725.88
O0001/IE00044/F0041/X109/R0092/001/FIRE	Pension/Municipal Staff	252 349.82	252 349.82	263 453.21	275 308.61
O0001/IE00045/F0041/X109/R0092/001/FIRE	Unemployment Insurance/Municipal Staff	20 098.85	21 229.82	22 163.94	23 161.31
O0001/IE00595/F0041/X109/R0092/001/FIRE	Skills Development Levy/ Fire Fighting	22 394.63	24 694.02	25 780.55	26 940.68
O1550-1/IE00650/F0041/X109/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Mainten	53 000.00	80 000.00	80 000.00	80 000.00
O0001/IE00604/F0045/X109/R0092/001/FIRE	Expenditure:Operational Cost:Uniform and Protective	250 000.00	250 000.00	300 000.00	300 000.00
O1265-1/IE00639/F0041/X109/R0093/001/COMM	Expenditure:Contracted Services:Contractors:Fire Se	106 000.00	110 000.00	150 000.00	150 000.00
O0001/IE00534/F0041/X109/R0093/001/COMM	Disaster Recovery and Response	1 000 000.00	1 000 000.00	1 000 000.00	1 000 000.00
O0001/IE00060/F0041/X109/R0092/001/COMM	Subsistence Travelling - Accomodation	5 000.00	20 000.00	20 000.00	20 000.00
O0001/IE00061/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Daily Allowance	0.00	10 000.00	10 000.00	10 000.00
O0001/IE00062/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Food	0.00	0.00	0.00	0.00
O0001/IE00063/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Incidental	0.00	0.00	0.00	0.00
O0001/IE00142/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Other Transport	0.00	0.00	0.00	0.00
O0001/IE00143/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Car Rental	0.00	10 000.00	10 000.00	10 000.00
O0001/IE00144/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Own Transport	0.00	10 000.00	10 000.00	10 000.00
O0001/IE00602/F0041/X109/R0092/001/COMM	Subsistence and Travelling - Parking Fees	(4 500.00)	5 000.00	5 000.00	5 000.00
		5 059 855.28	5 364 885.45	5 625 160.41	5 806 967.63
		5 059 855.28	5 364 885.45	5 625 160.41	5 806 967.63

LICENSING & PROTECTION SERVICES

Vote #	Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
D0001/RO1021/F0042/X	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Traffic:Service Provider	(3 000 000.00)	(5 800 000.00)	(6 032 000.00)	(6 273 280.00)
D0001/RO1519/F0044/X	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Drivers Licence Application/Duplicate Drivers Licen	(294 999.01)	(309 158.96)	(321 525.32)	(334 386.33)
D0001/RO1520/F0044/X	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Drivers Licence Certificate	(294 999.01)	(309 158.96)	(321 525.32)	(334 386.33)
D0001/RO1523/F0044/X	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Learner Licence Application	(294 999.01)	(309 158.96)	(321 525.32)	(334 386.33)
D0001/RO1527/F0044/X	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Operators and Public Drivers Permits	(294 999.01)	(309 158.96)	(321 525.32)	(334 386.33)
D0001/RO1528/F0044/X	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Operators and Public Drivers Permits	(68 076.94)	(71 344.63)	(74 198.42)	(77 166.36)
D0001/RO1529/F0044/X	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Taxi Rank	(294 999.01)	(309 158.96)	(321 525.32)	(334 386.33)
D0001/RO1410/F12694	1200 - Licences or Permits [Revenue - Exchange Rev	0.00	0.00	0.00	0.00
D0001/RO1523/F12694	1200 - Licences or Permits [Revenue - Exchange Rev	0.00	0.00	0.00	0.00
D0001/RO1529/F12694	1200 - Licences or Permits [Revenue - Exchange Rev	0.00	0.00	0.00	0.00
D0001/RO1142/F12694	2100 - Fines, Penalties and Forfeits [Revenue - No	0.00	0.00	0.00	0.00
D0001/RO1529/F0045/X	Revenue:Exchange Revenue:Operational Revenue:Registration Fees:Road and Transport	(294 999.01)	(309 158.96)	(321 525.32)	(334 386.33)
D0001/RO1524/F0044/X	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Motor Vehicle Licence	(294 999.01)	(309 158.96)	(321 525.32)	(334 386.33)
		(5 133 070.01)	(8 035 457.37)	(8 356 875.67)	(8 691 150.69)
O0001/EO0036/F0041/X	Basic Salary and Wages/Municipal Staff	4 890 628.11	7 785 299.36	8 127 852.53	8 493 605.89
O0001/EO1526/F0041/X	Bonuses/Municipal Staff	415 542.64	473 922.04	494 774.61	517 039.47
O0001/EO0121/F0041/X	Cellular and Telephone/Municipal Staff	25 000.00	25 000.00	26 100.00	27 274.50
O0001/EO1521/F0041/X	Housing Benefits and Incidental/Municipal Staff	6 354.39	6 354.39	6 633.98	6 932.51
O0001/EO0126/F0041/X	Travel or Motor Vehicle/Municipal Staff	739 583.00	777 500.00	811 710.00	848 236.95
O0001/EO0125/F0041/X	Once off Payment	77 000.00	0.00	0.00	0.00
O0001/EO1523/F0041/X	Rental/Municipal Staff	144 900.00	176 400.00	184 161.60	192 448.87
O0001/EO3968/F0041/X	Night Shift Allowance/Municipal Staff	21 049.92	21 049.92	21 976.12	22 965.04
O0001/EO1530/F0041/X	Leave Pay/Municipal Staff	291 316.82	0.00	0.00	0.00
O0001/EO1535/F0041/X	Standby Allowance/Municipal Staff	174 000.00	184 000.00	192 096.00	200 740.32
O0001/EO1536/F0041/X	Tools Allowance/Municipal Staff	90 000.00	143 500.00	149 814.00	156 555.63
O0001/EO3969/F0041/X	Overtime/Municipal Staff	301 517.38	431 302.17	450 279.46	470 542.04
O0001/EO0044/F0041/X	Provident Fund	518 090.78	0.00	0.00	0.00
O0001/EO0120/F0041/X	Snt-Taxable	417.00	0.00	0.00	0.00
O0001/EO1525/F0041/X	Acting Allowance	177 895.58	0.00	0.00	0.00
O0001/EO1533/F0041/X	Long Service Award	26 781.25	0.00	0.00	0.00
O0001/EO1536/F0041/X	Danger Allowance	38 260.78	0.00	0.00	0.00
O0001/EO0040/F0041/X	Bargaining Council/Municipal Staff	3 001.04	3 159.48	3 298.50	3 446.93
O0001/EO0042/F0041/X	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/EO0043/F0041/X	Medical/Municipal Staff	373 436.85	384 587.25	401 509.09	419 577.00
O0001/EO0044/F0041/X	Pension/Municipal Staff	238 950.76	934 816.76	975 948.70	1 019 866.39
O0001/EO0045/F0041/X	Unemployment Insurance/Municipal Staff	47 320.29	65 497.79	68 379.69	71 456.78
O0001/EO0595/F0041/X	Skills Development Levy/Public Safety	61 648.83	85 627.99	89 395.63	93 418.43
O0001/EO0739/F0042/X	Expenditure:Operational Cost:Wet Fuel	0.00	0.00	0.00	0.00
O1550-1/EO0650/F0045	Expenditure:Contracted Services:Contractors:Maintenance of Equipment	31 800.00	100 000.00	60 000.00	70 000.00
O2774-1/EO0631/F0042	Expenditure:Contracted Services:Contractors:Building	0.00	0.00	0.00	0.00
O0001/EO0607/F0042/X	Expenditure:Inspection Fees	0.00	50 000.00	50 000.00	50 000.00
O0001/EO0534/F0042/X	Expenditure:Inventory Consumed:Materials and Supplies	80 000.00	100 000.00	100 000.00	0.00
	Subsistence and Travelling/Public Safety				
O0001/EO0060/F0045/X	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	10 000.00	50 000.00	50 000.00	50 000.00
O0001/EO0061/F0045/X	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	1 000.00	10 000.00	10 000.00	10 000.00
O0001/EO0062/F0045/X	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Sened)	2 000.00	0.00	0.00	0.00
O0001/EO0142/F0045/X	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Other Transport Provider	1 000.00	1 000.00	1 000.00	1 000.00
O0001/EO0602/F0041/X	Expenditure:Operational Cost:Toll Gate Fees	5 000.00	10 000.00	10 000.00	10 000.00
O0001/EO0144/F0041/X	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	0.00	0.00	0.00	0.00
O0001/EO0604/F0042/X	Expenditure:Operational Cost:Uniform and Protective Clothing	113 600.00	300 000.00	200 000.00	0.00
O0001/EO0579/F0041/X	Resources - VIP Guards	50 000.00	200 000.00	200 000.00	0.00
????	VIP Security	600 000.00	900 000.00	1 000 000.00	1 000 000.00
		9 557 095.42	13 219 017.15	13 684 929.90	13 735 106.74
		4 424 025.41	5 183 559.77	5 328 054.23	5 043 956.05

Vote #	mSCOA Vote Description	2020/21 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
	ROADS				
D0001/IR01671/F0791/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:National G	(18 832 000.00)	(30 039 000.00)	(20 761 000.00)	(21 527 000.00)
D0001/IR02310/F1169/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Natio	(1 891 000.00)	(2 536 000.00)	(2 637 440.00)	(2 742 937.60)
D0001/IR01429/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Cemetery and Burial	(53 000.00)	(55 544.00)	(57 765.76)	(60 076.39)
D0001/IR01433/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Building Plan Approval	(53 000.00)	(55 544.00)	(57 765.76)	(60 076.39)
D0001/IR01462/F0041/X116/R0093/001/TECH	Revenue:Exchange Revenue:Licences or Permits:Road and Transport:Taxi Rank	(42 400.00)	(44 435.20)	(46 212.61)	(48 061.11)
D0001/IR01477/F0045/X116/R0093/001/TECH	Revenue:Non-exchange Revenue:Licences or Permits:Hoarding (Collecting/Storing)	(75 000.00)	(78 600.00)	(81 744.00)	(85 013.76)
D0001/IR01157/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Land:Undeveloped	(300 000.00)	(314 400.00)	(326 976.00)	(340 055.04)
D0001/IR01428/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Application Fees for Land	(26 500.00)	(27 772.00)	(28 882.88)	(30 038.20)
D0001/IR00970/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Operational Revenue:Sale of Property	(2 300 000.00)	(2 392 000.00)	(2 487 680.00)	(2 587 187.20)
D0001/IR01143/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Sub-divisio	(31 800.00)	(33 326.40)	(34 659.46)	(36 045.83)
D0001/IR01133/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Publicatio	(70 000.00)	(73 360.00)	(76 294.40)	(79 346.18)
D0001/IR01443/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Entrance Fees	(15 900.00)	(16 663.20)	(17 329.73)	(18 022.92)
D0001/IR01092/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Rent on Land:Land:Grazing Fees	(35 000.00)	(36 680.00)	(38 147.20)	(39 673.09)
D0001/IR01229/F0045/X116/R0093/001/TECH	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Housing (Boarding Service	(43 000.00)	(45 064.00)	(46 866.56)	(48 741.22)
D0001/IR01149/F12694/X116/R0093/001/TECH	Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Property Plant and Equipm	(72 000.00)	(75 456.00)	(78 474.24)	(81 613.21)
		(23 840 600.00)	(35 823 844.80)	(26 777 238.59)	(27 783 888.14)
O0001/IE06074/F0041/X116/R0092/001/ROAD	Basic Salary/DT	666 181.13	665 546.07	694 830.09	726 097.45
O0001/IE06107/F0041/X116/R0092/001/ROAD	Bonuses/DT	93 265.36	93 176.45	97 276.21	101 653.64
O0001/IE06910/F0041/X116/R0092/001/ROAD	Travel or Motor Vehicle/DT	180 000.00	18 000.00	18 732.00	19 537.64
O0001/IE06889/F0041/X116/R0092/001/ROAD	Scaroty/DT	32 602.56	32 602.56	34 037.07	35 568.74
O0001/IE06286/F0041/X116/R0092/001/ROAD	Unemployment Insurance/DT	9 394.46	1 784.64	1 863.16	1 947.01
O0001/IE06134/F0041/X116/R0092/001/ROAD	Bargaining Council/DT	1 784.64	111.84	116.76	122.02
O0001/IE00036/F0041/X116/R0092/001/ROAD	Basic Salary and Wages/Municipal Staff	5 884 523.28	6 407 072.84	6 688 984.04	6 989 988.32
O0001/IE00595/F0041/X116/R0093/001/ROAD	Skills Development Lewy	9 394.46	9 387.23	9 800.26	10 241.27
O0001/IE00038/F0041/X116/R0092/001/ROAD	Bonuses/Municipal Staff	513 997.51	533 922.74	557 415.34	582 499.03
O0001/IE00121/F0041/X116/R0092/001/ROAD	Cellular and Telephone/Municipal Staff	58 300.00	59 300.00	61 909.20	64 695.11
O0001/IE01521/F0041/X116/R0092/001/ROAD	Housing Benefits and Incidental/Municipal Staff	11 574.12	11 574.12	12 083.38	12 627.13
O0001/IE00126/F0041/X116/R0092/001/ROAD	Travel or Motor Vehicle/Municipal Staff	480 000.00	480 000.00	501 120.00	523 670.40
O0001/IE01523/F0041/X116/R0092/001/ROAD	Rental/Municipal Staff	174 750.00	172 200.00	179 776.80	187 866.76
O0001/IE01535/F0041/X116/R0092/001/ROAD	Standby Allowance/Municipal Staff	66 000.00	66 000.00	68 904.00	72 004.68
O0001/IE03969/F0041/X116/R0092/001/ROAD	Overtime/Municipal Staff	371 842.18	395 987.15	413 410.58	432 014.06
O0001/IE03969/F0041/X116/R0092/001/ROAD	Overtime/Municipal Staff/Epwp	17 829.64	18 542.83	19 358.71	20 229.85
O0001/IE00040/F0041/X116/R0092/001/ROAD	Bargaining Council/Municipal Staff	3 961.00	3 914.40	4 086.63	4 270.53
O0001/IE00175/F0041/X116/R0092/001/ROAD	Group Life Insurance/Municipal Staff	26 354.12	64 204.92	67 029.94	70 046.28
O0001/IE00043/F0041/X116/R0092/001/ROAD	Medical/Municipal Staff	357 457.80	363 585.60	379 583.37	396 664.62
O0001/IE00236/F0041/X116/R0092/001/ROAD	Pension/Municipal Staff	19 806.22	685 996.20	716 180.04	748 408.14
O0001/IE00045/F0041/X116/R0092/001/ROAD	Unemployment Insurance/Municipal Staff	47 616.08	50 055.78	52 258.23	54 609.85
O1278-1/IE00692/F1169/X116/R0093/001/TECH	Basic Salary and Wages/Epwp (new)	3 168 841.30	2 016 000.00	2 104 704.00	2 199 415.68
O0001/IE00595/F0041/X116/R0092/001/ROAD	Skills Development Lewy/Other Staff	65 365.35	68 870.73	71 901.04	75 136.59
O0001/IE00045/F0041/X116/R0092/001/TECH	Unemployment Insurance/Epwp (new)	22 688.41	20 160.00	21 047.04	21 994.16
O0001/IE00595/F0041/X116/R0092/001/TECH	Skills Development Lewy/Epwp	14 748.21	20 160.00	21 047.04	21 994.16
	Depreciation				
O0001/IE07806/F0001/X049/R0092/001/FIN	Expenditure:Depreciation and Amortisation:Depreciation:Community Assets	4 274 351.21	4 073 555.79	6 236 498.02	8 485 957.94
O0001/IE07587/F0001/X049/R0092/001/FIN	Expenditure:Depreciation and Amortisation:Depreciation:Roads Infrastructure	3 569 450.00	3 719 311.50	4 868 083.96	7 062 807.32
	Repairs and Maintenance				
O2774-1/IE00649/F0041/X116/R0407/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	1 100 000.00	2 000 000.00	1 000 000.00	1 000 000.00
O1565-3/IE00703/F0042/X116/R0093/001/TECH	Expenditure:Contracted Services:Outsourced Services:Transport Services	1 130 959.68	800 000.00	800 000.00	800 000.00
O2392-2/IE00651/F2497/X116/R0093/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Roads and Sidewalks	1 932 284.10	1 500 000.00	1 200 000.00	1 200 000.00
O1543-1/IE00650/F0041/X116/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance: Machinery and Equipment	200 000.00	250 000.00	250 000.00	250 000.00
O0001/IE00703/F0045/X116/R0093/001/TECH	Repairs and Maintenance - Vehicles	255 313.17	250 000.00	250 000.00	250 000.00
O0016-2/IE00655/F0045/X116/R0092/001/TECH	Furnigation of Municipal Buildings		50 000.00	250 000.00	250 000.00
O0001/IE00583/F0042/X116/R0092/001/TECH	Expenditure:Operational Cost:Printing and Stationery	50 000.00	100 000.00	60 000.00	60 000.00
O0001/IE00534/F0042/X116/R0092/001/TECH	Expenditure:Inventory Consumed:Materials and Supplies/Chemicals	250 000.00	280 000.00	280 000.00	280 000.00
O0001/IE00609/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Workmen's Compensation Fund	20 000.00	30 000.00	30 000.00	30 000.00
O0001/IE00751/F0042/X116/R0092/001/TECH	Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activi	253 032.40	200 000.00	200 000.00	200 000.00
O0001/IE00579/F2497/X116/R0092/001/TECH	Expenditure:Operational Cost:Municipal Services/Water accounts	250 000.00	300 000.00	300 000.00	300 000.00
O0001/IE00534/F0042/X116/R0093/001/TECH	Expenditure:Inventory Consumed:Materials and Supplies/Toilet Papers	180 000.00	200 000.00	200 000.00	200 000.00
O0001/IE00579/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Municipal Services/Electricity usage	500 000.00	400 000.00	400 000.00	400 000.00
	Subsistence and Travelling/Road Transport/Other				
O0001/IE00060/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	10 000.00	20 000.00	20 000.00	20 000.00
O0001/IE00061/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	1 000.00	10 000.00	10 000.00	10 000.00
O0001/IE00062/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)	0.00	0.00	0.00	0.00
O0001/IE01581/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Tr	0.00	0.00	0.00	0.00
O0001/IE00143/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car R	0.00	10 000.00	10 000.00	10 000.00
O0001/IE00144/F0042/X116/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own T	2 000.00	10 000.00	10 000.00	10 000.00
O0001/IE00739/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost:Wet Fuel	1 300 000.00	1 200 000.00	1 300 001.00	1 300 002.00
O0001/IE00547/F2497/X116/R0092/001/TECH	Expenditure:Contracted Services:Outsourced Services:Transport Services - Leased Vehicles	230 000.00	400 000.00	416 000.00	432 640.00
O2390-2/IE00545/F2497/X116/R0093/001/TECH	Expenditure:Operating Leases:Machinery and Equipment	4 657 610.00	3 000 000.00	2 500 000.00	2 500 000.00
O0001/IE00604/F2497/X116/R0093/001/TECH	Expenditure:Operational Cost:Uniform and Protective Clothing	300 000.00	400 000.00	400 000.00	400 000.00
O0001/IE00080/F2496/X116/R0092/001/TECH	Expenditure:Contracted Services: Maintenance Plan - Building	0.00	200 000.00	700 000.00	0.00
O0001/IE00808/F0041/X116/R0092/001/TECH	Expenditure:Operational Cost: Vehicles - Registration and Renewal of Licenses	120 000.00	150 000.00	150 000.00	150 000.00
s	Housing Sector Plan	0.00	200 000.00	100 000.00	100 000.00
		0.00	0.00	0.00	0.00
		33 973 146.76	32 111 023.37	34 738 097.93	39 074 810.38
		10 132 546.76	(3 712 821.43)	7 960 859.34	11 290 922.24

ECONOMIC DEVELOPMENT/PLANNING

Vote #	mSCOA Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
O0001/IE00036/F004	Basic Salary and Wages/Municipal Staff	585 812.74	1 026 734.72	1 071 911.05	1 120 147.04
O0001/IE00038/F004	Bonuses/Municipal Staff	49 535.88	68 648.19	71 668.71	74 893.80
O0001/IE00126/F004	Travel or Motor Vehicle/Municipal Staff	180 000.00	330 000.00	344 520.00	360 023.40
O0001/IE01523/F004	Rental/Municipal Staff	18 000.00	27 000.00	28 188.00	29 456.46
O0001/IE03969/F004	Overtime/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE01530/F004	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00125/F004	Once off Payment	6 000.00	0.00	0.00	0.00
O0001/IE00121/F004	Cell Allowance	6 000.00	18 000.00	18 792.00	19 637.64
O0001/IE01525/F004	Acting Allowance	8 617.80	0.00	0.00	0.00
O0001/IE00040/F004	Bargaining Council/Municipal Staff	223.68	335.52	350.28	366.05
O0001/IE00042/F004	Group Life Insurance/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00043/F004	Medical/Municipal Staff	48 549.60	84 290.40	87 999.18	91 959.14
O0001/IE00044/F004	Pension/Municipal Staff	3 569.28	146 022.70	152 447.70	159 307.85
O0001/IE00045/F004	Unemployment Insurance/Municipal Staff	3 569.28	5 353.92	5 589.49	5 841.02
O0001/IE00595/F004	Skills Development Levy/ Reg. Planning & Dev	7 744.31	13 567.35	14 164.31	14 801.70
	Local Economic Development				
O0001/IE00534/F004	Expenditure: LED Projects-Inventory Consumed:Mat	1 268 864.45	1 690 000.00	1 300 000.00	1 300 000.00
O1302-1/IE00022/F004	LED Strategy/ plan	100 000.00	150 000.00	200 000.00	0.00
O1303-1/IE00517/F004	LED Structures	0.00	50 000.00	100 000.00	100 000.00
0.00	Materials and Supplies	0.00	0.00	0.00	0.00
		2 286 487.01	3 609 952.79	3 395 630.72	3 276 434.10
		2 286 487.01	3 609 952.79	3 395 630.72	3 276 434.10

ELECTRICITY SERVICES					
Vote #	mSCOA Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
D0001/IR00982/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Availabili	(450 664.58)	(472 296.48)	(491 188.34)	(510 835.87)
D0001/IR01124/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Electricit	(7 853 453.07)	(8 230 418.82)	(8 559 635.57)	(8 902 021.00)
D0001/IR01300/F0928/X032/R0093/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Electricit	(11 551 773.57)	(12 106 258.70)	(12 590 509.05)	(13 094 129.42)
D0001/IR01125/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Electricit	(7 853 453.07)	(8 230 418.82)	(8 559 635.57)	(8 902 021.00)
D0001/IR01297/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Electricit	(7 853 453.07)	(8 230 418.82)	(8 559 635.57)	(8 902 021.00)
O3605/IR01300/F0041/X032/R0093/001/TECH	Electricity forgone	1 824 504.78	1 912 081.01	1 988 564.25	2 068 106.82
D0001/IR01115/F0928/X032/R0092/001/TECH	1600 - Service Charges [Revenue - Exchange Revenue	0.00	0.00	0.00	0.00
D0001/IR01124/F0928/X035/R0093/001/FIN	1600 - Service Charges [Revenue - Exchange Revenue	0.00	0.00	0.00	0.00
D0001/IR01125/F0928/X035/R0093/001/FIN	1600 - Service Charges [Revenue - Exchange Revenue	0.00	0.00	0.00	0.00
D0001/IR01300/F0928/X035/R0093/001/FIN	1600 - Service Charges [Revenue - Exchange Revenue	0.00	0.00	0.00	0.00
D0001/IR01293/F0928/X032/R0092/001/TECH	Revenue:Exchange Revenue:Service Charges:Electricity:Connecti	(177 261.12)	(185 769.65)	(193 200.44)	(200 928.45)
D0001/IR01666/F0786/X032/R0093/001/TECH	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operati	(20 805 000.00)	(8 280 000.00)	(14 000 000.00)	(15 674 000.00)
		(54 720 553.71)	(43 823 500.28)	(50 965 240.29)	(54 117 849.91)
O0001/IE00036/F0041/X032/R0092/001/ELEC	Basic Salary and Wages/Municipal Staff	1 840 500.74	2 239 666.25	2 338 211.57	2 443 431.09
O0001/IE00038/F0041/X032/R0092/001/ELEC	Bonuses/Municipal Staff	126 089.77	157 237.37	164 155.82	171 542.83
O0001/IE00126/F0041/X032/R0092/001/ELEC	Travel or Motor Vehicle/Municipal Staff	165 000.00	240 000.00	250 560.00	261 835.20
O0001/IE00125/F0041/X032/R0092/001/ELEC	Once off Payment	22 000.00	0.00	0.00	0.00
O0001/IE01523/F0041/X032/R0092/001/TECH	Rental/Municipal Staff	53 100.00	61 800.00	64 519.20	67 422.56
O0001/IE00042/F0041/X032/R0092/001/ELEC	Sanlam Group Life	42 842.16	0.00	0.00	0.00
O0001/IE00044/F0041/X032/R0092/001/ELEC	Provident Fund	202 041.72	0.00	0.00	0.00
O0001/IE00121/F0041/X032/R0092/001/ELEC	Cell Allowance	18 000.00	24 000.00	25 056.00	26 183.52
O0001/IE01533/F0041/X032/R0092/001/ELEC	Long Service Award	13 788.60	0.00	0.00	0.00
O0001/IE01535/F0041/X032/R0092/001/ELEC	Standby Allowance/Municipal Staff	144 000.00	174 000.00	181 656.00	189 830.52
O0001/IE03969/F0041/X032/R0092/001/ELEC	Overtime/Municipal Staff	156 000.00	185 797.31	193 972.39	202 701.15
O0001/IE01530/F0041/X032/R0092/001/TECH	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE00040/F0041/X032/R0092/001/ELEC	Bargaining Council/Municipal Staff	894.72	1 006.56	1 050.85	1 098.14
O0001/IE00042/F0041/X032/R0092/001/TECH	Group Life Insurance/Municipal Staff	0.00	42 842.16	44 727.22	46 739.94
O0001/IE00043/F0041/X032/R0092/001/ELEC	Medical/Municipal Staff	83 620.80	83 620.80	87 300.12	91 228.62
O0001/IE00044/F0041/X032/R0092/001/TECH	Pension/Municipal Staff	0.00	212 508.48	221 858.85	231 842.50
O0001/IE00045/F0041/X032/R0092/001/ELEC	Unemployment Insurance/Municipal Staff	13 894.89	15 317.47	15 991.44	16 711.06
O0001/IE00595/F0041/X032/R0092/001/ELEC	Skills Development Levy/Electricity	20 192.89	24 796.66	25 887.72	27 052.66
	Depreciation				
O0001/IE07553/F0001/X049/R0092/001/FIN	Expenditure:Depreciation and Amortisation:Depreciation:Electrical	4 351 057.50	4 155 631.53	6 321 856.79	6 574 731.06
O1550-1/IE00650/F0045/X032/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Elec	300 000.00	500 000.00	400 000.00	500 000.00
O1565-1/IE00651/F0045/X032/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Veh	100 000.00	90 000.00	0.00	0.00
O1547-1/IE00650/F0045/X032/R0092/001/TECH	Expenditure:Contracted Services:Contractors:Maintenance of Com	0.00	0.00	0.00	0.00
	Airconditioning Repairs and Maintenance	50 000.00	100 000.00	100 000.00	150 000.00
O0001/IE00611/F0928/X032/R0092/001/TECH	Expenditure:Bulk Purchases:Electricity:ESKOM	1 080 000.00	1 123 200.00	1 168 128.00	1 214 853.12
O0001/IE00611/F0045/X032/R0092/001/TECH	Expenditure:Bulk Purchases:Electricity:ESKOM	21 965 380.00	23 502 956.60	25 148 163.56	26 908 535.01
O0001/IE00758/F0045/X032/R0092/001/TECH	Expenditure:Operational Cost:Advertising, Publicity and Marketing	0.00	0.00	0.00	0.00
O0001/IE00778/F0045/X032/R0092/001/TECH	Expenditure:Operational Cost:Communication:Telephone, Fax, Tel	320 472.34	50 000.00	200 000.00	200 000.00
	Substance and Travelling/Electricity				
O0001/IE00060/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:A	0.00	20 000.00	20 800.00	21 632.00
O0001/IE00061/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:D	0.00	10 000.00	10 400.00	10 816.00
O0001/IE00062/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:F	0.00	2 000.00	2 080.00	2 163.20
O0001/IE00142/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:T	0.00	10 000.00	10 400.00	10 816.00
O0001/IE00143/F0045/X032/R0093/001/TECH	Expenditure:Operational Cost:Travel and Subsistence:Domestic:T	0.00	0.00	0.00	0.00
	Energy Sector Plan	0.00	200 000.00	100 000.00	0.00
		31 068 876.14	33 226 381.19	37 096 775.51	39 371 166.18
		(23 651 677.57)	(10 597 119.09)	(13 868 464.78)	(14 746 683.73)

SOLID WASTE REMOVAL

Vote #	mSCOA Vote Description	2022/23 Medium Term & Expenditure Framework			
		Adjusted Budget 2021/22	Draft Budget 2022/23	Budget year 2023/24	Budget year 2024/25
D0001/IR	Revenue:Exchange Revenue:Service Charges	(7 293.94)	(7 585.70)	(7 889.13)	(8 204.69)
D0001/IR	Revenue:Exchange Revenue:Operational Revenue	(2 140 171.08)	(2 242 899.30)	(2 332 615.27)	(2 425 919.88)
D0001/IR	Revenue:Exchange Revenue:Sales of Goods	(50 000.00)	(52 400.00)	(54 496.00)	(56 675.84)
		(2 197 465.02)	(2 302 884.99)	(2 395 000.39)	(2 490 800.41)
O0001/IE	Basic Salary and Wages/Municipal Staff	1 025 512.51	1 316 888.46	1 374 831.55	1 436 698.97
O0001/IE	Bonuses/Municipal Staff	85 955.62	109 740.71	114 569.30	119 724.91
O0001/IE	Housing Benefits and Incidental/Municipal Staff	10 893.24	10 893.24	11 372.54	11 884.31
O0001/IE	Once off Payment	27 000.00	0.00	0.00	0.00
O0001/IE	Rental/Municipal Staff	38 400.00	46 800.00	48 859.20	51 057.86
O0001/IE	Overtime/Municipal Staff	103 146.75	131 688.85	137 483.16	143 669.90
O0001/IE	Sanlam Group Life	7 998.36	0.00	0.00	0.00
O0001/IE	Long Service Award	14 223.30	0.00	0.00	0.00
O0001/IE	Acting Allowance	2 954.97	0.00	0.00	0.00
O0001/IE	Standby	3 000.00	0.00	0.00	0.00
O0001/IE	Bargaining Council/Municipal Staff	894.72	1 118.40	1 167.61	1 220.15
O0001/IE	Group Life Insurance/Municipal Staff	0.00	7 998.36	8 350.29	8 726.05
O0001/IE	Medical/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE	Leave Pay/Municipal Staff	0.00	0.00	0.00	0.00
O0001/IE	Pension/Municipal Staff	106 520.88	127 454.40	133 062.39	139 050.20
O0001/IE	Unemployment Insurance/Municipal Staff	10 359.42	12 464.70	13 013.15	13 598.74
O0001/IE	Skills Development Levy/Solid Waste	10 314.67	13 168.88	13 748.32	14 366.99
O1565-2/	Expenditure:Contracted Services:Outsourced	0.00	0.00	0.00	0.00
O0001/IE	Expenditure:Contracted Services:Outsourced	250 000.00	350 000.00	364 000.00	378 560.00
O1564-1/	Expenditure:Contracted Services:Contractors	30 000.00	100 000.00	104 000.00	108 160.00
O0001/IE	Expenditure:Inventory Consumed:Consumables	115 000.00	100 000.00	104 000.00	108 160.00
O0001/IE	Expenditure:Inventory Consumed:Materials and Supplies	10 000.00	100 000.00	104 000.00	108 160.00
O0001/IE	Expenditure:Operational Cost:Uniform and Personal	116 000.00	150 000.00	150 000.00	200 000.00
O0001/IE	Expenditure:Depreciation and Amortisation:Depreciation	0.00	0.00	0.00	0.00
	New Cemetry - Feseability study	150 000.00	200 000.00	0.00	0.00
	Intergrated Waste Management Plan Review	200 000.00	150 000.00	0.00	0.00
	Cleaning Services-Town	1 300 000.00	1 300 000.00	1 900 000.00	1 000 000.00
	Clean Up Campaign	56 960.00	50 000.00	50 000.00	50 000.00
	Land Scaping-Beautification	100 000.00	0.00	0.00	0.00
		3 775 134.44	4 278 216.00	4 632 457.50	3 893 038.09
		1 577 669.42	1 975 331.00	2 237 457.11	1 402 237.68

Quality Certificate

I, Z.S Mthethwa, the acting municipal manager of **Mthonjaneni Local Municipality**, hereby certify that the Draft annual budget and supporting documentation for the 2022/23 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: Zipho Saviour Mthethwa

Municipal manager of Mthonjaneni Local Municipality KZN285

Signature: Z.S Mthethwa

Date : 24 March 2022