

"Exploring Prosperity through sustainable service delivery for all"

# DRAFT ANNUAL BUDGET

2022/2023 TO 2024/2025

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

# **Table of Contents**

<b>ABBR</b>	REVIATIONS AND ACRONYMS	
	OF TABLES	
PART	1: DRAFT ANNUAL BUDGET	1
1.1.	Mayor's Report	1
1.2.	Council Resolutions and Items	8
1.3.	Executive Summary	8
1.4.	Annual Budget Tables (Parent Municipality)	11
PART	2: SUPPORTING DOCUMENTATION	26
2.1.	Overview of the annual budget process	26
2.2.	Overview of alignment of annual Budget with IDP	28
2.3.	Measurable performance objectives and indicators	28
2.4.	Overview of Budget Related Policies	34
2.5.	Overview of Budget Assumptions	38
2.6.	Overview of Budget Funding	40
2.7.	Expenditure on Allocations and Grants Programme	46
2.8.	Allocations or Grants made by the Municipality	47
2.9.	Disclosure on Salaries, Allowance and Benefits (SA22)	48
2.10.	Monthly Targets for Revenue, Expenditure and Cash Flow (SA25-30)	49
2.11.	Annual budgets and SDBIP's – internal departments	53
2.12.	Municipal Manager's quality certificate	56

# ABBREVIATIONS AND ACRONYMS

AMR-Automated Meter Reading
ASGISA-Accelerated and Shared Growth

Initiative

**BPC**- Budget Planning Committee

**CBD-** Central Business District

CFO-Chief Financial Officer

**CM**-City Manager

**CPI-**Consumer Price Index

CRRF -Capital Replacement Reserve

**Fund** 

**DBSA** -Development Bank of South Africa

DoRA-Division of Revenue Act

**DWA** Department of Water Affairs

**EE** Employment Equity

**EEDSM** Energy Efficiency Demand Side

Management

**EM** Executive Mayor

FBS Free basic services

**GAMAP** Generally Accepted Municipal

Accounting Practice

**GDP** Gross domestic product

GDS Gauteng Growth and Development

Strategy

**GFS** Government Financial Statistics

**GRAP** General Recognised Accounting

Practice

**HR-** Human Resources

**HSRC-** Human Science Research Council

IDP- Integrated Development Strategy

IT-Information Technology

KI- kilolitre

Km kilometre

**KPA-** Key Performance Area

**KPI-** Key Performance Indicator

KWh- kilowatt

L-litre

LED- Local Economic Development

MEC- Member of the Executive

Committee

MFMA-Municipal Financial Management

Act

Programme

MIG- Municipal Infrastructure Grant

MMC- Member of Mayoral Committee

MPRA- Municipal Properties Rates Act

MSA- Municipal Systems Act

MTEF- Medium-term Expenditure

Framework

MTREF- Medium-term Revenue and

Expenditure Framework

NERSA- National Electricity Regulator

South

Africa

NGO-Non-Governmental organisations

**NKPIs-** National Key Performance

Indicators

OHS-Occupational Health and Safety

**OP**-Operational Plan

**PBO-** Public Benefit Organisations

PHC-Provincial Health Care

PMS- Performance Management System

PPE -Property Plant and Equipment

PPP- Public Private Partnership

**PTIS**-Public Transport Infrastructure

System

**RG**-Restructuring Grant

**RSC** Regional Services Council

SALGA- South African Local Government

Association

SAPS- South African Police Service

**SDBIP-** Service Delivery Budget

Implementation Plan

SMME- Small Micro and Medium

**Enterprises** 

# **LIST OF TABLES**

Table 1MBRR Table A1 Budget Summary

Table 2MBRR Table A2 Budget Financial Performance (Rev & Exp by Standard Class)

 Table 3 MBRR Table A3 Budget Financial Performance (Rev & Exp by Mun Vote)

Table 4 MBRR Table A4 Budget Financial Performance (Rev by Source & Exp by Type)

Table 5 MBRR Table A5 Budget Capital Expenditure by Vote

Table 6 MBRR Table A6 Budgeted Financial Position

Table 7 MBRR Table A7 Budgeted Cash Flow Statement

Table 8 MBRR Table A8 Cash Backed Reserves/Accumulated Surplus Recon

Table 9 MBRR Table A9 Asset Management

Table 10MBRR Table A10 Basic Service Delivery Measurement

Table 11 Revenue by Major Source

Table 12 Source of funding

Table 13 Revenue by Minor Source

Table 14 Revenue by Municipal Vote

Table 15 Revenue by Standard Classification

Table 16Operating Expenditure by Major Type

Table 17Operating Expenditure by Minor Type

Table 18Operating Expenditure by Municipal Vote

Table 19Operating Expenditure by Standard Classification

Table 20Capital Expenditure by Vote and Function

Table 21Consolidated Overview of the proposed 2020/21 MTREF

Table 22MBRR Table 19 Expenditure on Transfer and Grants Programme

Table 23 MBRR Table SA22 Disclosure on Salaries, Allowances & Benefits

Table 24 MBRR Table SA25 Budgeted Monthly Revenue & Expenditure

Table 25 MBRR Table SA26 Budgeted Monthly Revenue & Expenditure (Mun Vote)

Table 26 MBRR Table SA27 Budgeted Monthly Revenue & Expenditure (Func Class)

 Table 27 MBRR Table SA28 Budgeted Monthly Capital & Expenditure (Mun Vote)

Table 28 MBRR Table SA29 Budgeted Monthly Capital & Expenditure (Func Class)

Table 29 MBRR Table SA30 Budgeted Monthly Cash Flow

# PART 1: DRAFT ANNUAL BUDGET

Purpose of Tabling of the Draft Annual Budget for the Financial Year 2022/2023

The purpose of this report is to submit the Draft Annual Budget for 2022/2023 to Council in line with the provisions of the Municipal Finance Management Act section 24(1) that stipulate that the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

# 1.1. Mayor's Report

2022/23-2024/25 MTREF- DRAFT BUDGET SPEECH BY HER WORSHIP EXECUTIVE MAYOR OF THE DR KENNETH KAUNDA DISTRICT MUNICIPALITY, COUNCILLOR NIKIWE NUM.

Honourable Speaker, Cllr. Xolile Nxozana, Single-Whip, Cllr J Lesie, Single whips of opposition parties, Members of Mayoral Committee, Fellow Councillors, the Acting Municipal Manager, Senior managers, officials of the Dr Kenneth Kaunda District Municipality, community members at the gallery and officials from other government stakeholders if any.

I am presenting the first Draft Budget for the 2022/2023 financial year as the new administration and it must be noted that this is not the final budget and still subject to public inputs and final adoption by Council. The Municipality will submit a draft budget to the community for its consideration and comments before a final budget can be presented and approved by Council. Key stakeholders like national and provincial departments will also be given an opportunity to submit written comments on the Draft Budget. The Dr KKDM will also host special sessions with community organizations, and public sector institutions prior to convening the hearings on the budget. The development and implementation phases of the IDP and Budget of the Dr KKDM for the period 2022/2023 and the two outer years comply with all legal requirements and especially those prescribed by the Local Government: Municipal Systems Act (Act 32 of 2000).

Honourable councillors, the Medium-term Revenue and Expenditure Framework (MTREF) for 2022/23 to 2024/25 has been compiled in line with the Municipal

Budget and Reporting regulation, Government Gazette number 32141 promulgated on the 17th of April 2009 and Chapter 4 of the MFMA (Municipal Finance Management Act – Act 56 of 2003) which regulates the process and existence of a municipal budget. Section 16 of the Municipal Finance Management Act, No.56 of 2003 (MFMA), requires:

- (1) The Council of the municipality must for each financial year approve an annual budget for the municipality before the start of that financial year (at least 30 days before the start of the budgeted financial year **31 May 2022**).
- (2) In order for the municipality to comply with subsection (1), the mayor of the municipality must table the annual draft budget at a Council meeting at least 90 days before the start of the budget year (31 March 2022).

Honourable speaker we take cognisance of compliance with the MFMA with regard to the budget processes, however there is much more to be done to ensure full compliance with the Municipal Structures Act. As the new administration we should work together to perform our powers and functions and claim back the functions which are misplaced. The Dr Kenneth Kaunda District Municipality will go for strategic planning session to be able to reflect all other potential revenue strategies for the 2022/2023 budget year.

Honourable members, the tabling of the 2022/2023 Draft Budget follows the vigorous discussions amongst members of MAYCO and the Budget Steering Committee. The Executive Mayor, through the office of the Single-Whip will continue consulting the whips of the opposition parties for their inputs. budget consultation was done through the Budget Steering Committee Meeting and the extended Budget Steering Committee to accommodate Whips of opposition party and the Mayoral Committee.

The National Treasury has set out the requirements for funding the budget and producing a credible funded budget. Attention was given to Section 18(1) of the Municipal Finance Management Act, which states that an annual budget may only be funded from

(i) Realistic anticipated revenue;

- (ii) Cash-backed accumulated funds from the previous financial year's surplus not committed:
- (iii) Borrowed funds, but only for Capital Budget referred to in Section 17(2) of the Municipal Finance Management Act.

Honourable Speaker, in compiling this draft budget, the management adhered to the guidelines stipulated by the National treasury and the following were considered:

- (i) Highlights of the 2022 Budget Speech by the Minister of Finance Mr Enoch Godongwana. We noted increasing brackets by inflation, Real GDP growth of 2.1 percent projection for 2022 and over the next three years, GDP of 1.8 percent average growth, huge Debt service costs, depleted contingency reserves, rising unemployment rate.
- (ii) The 2022 Division of Revenue Bill.
- (iii) The Municipal Budget Circular for 2022 / 2023 MTREF.
- (iv) The Cost Containment Regulations (42514 of 07 June 2019).
- (v) Manifesto of the Government.

Honourable members, the country is facing the immediate crisis of inflation rate, increasing percentage of job losses and unemployment rate. Dr KKDM in collaboration with the local municipalities and the Provincial Government need to create conditions for long-lasting stability and development. This milestone can be achieved through Public Private Partnership between the government and private sectors. With utmost difficulties and the current economic challenges, the Acting Municipal Manager with the assistance of her team, managed to allocate the limited resources to ensure that the municipality table a credible Draft Budget before the municipal council. This Budget seeks to lay the foundation and give a blueprint to steer the economy of the Dr KKDM over the next 5 years. This continues to guide us and remind us of the Manifesto of the government

Honourable Speaker, the 2022/23 Draft Budget of the Dr KKDM is estimated as follow:

Table 1

	CURR	ENT YEAR 2021 /	2022	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						
DISCRIPTION	APPROVED BUDGET	ADJUSTMENT BUDGET	ACTUALS AS AT FEBRUARY 2022	THE RESERVE OF THE PARTY OF THE	GROWTH RATE	2023 / 2024 BUDGET	2024 / 2025 BUDGET			
TOTAL REVENUE	- 211 606 000,00	- 211 689 263,00	- 156 227 383,37	- 219 065 000,00	3,48	- 222 795 960,00	- 229 319 793,00			
TOTAL EXPENDITURE	211 602 710,00	211 687 710,00	122 575 024,27	215 380 545,00	1,74	217 197 770,00	224 326 395,00			
(SURPLUS)/DEFICIT FOR THE YEAR	- 3 290,00	- 1553,00		- 3 684 455,00	11 11 11 11	- 5 598 190,00	4 993 398,00			
TOTAL CAPITAL EXPENDITURE	117 305 000,00	42 050 000,00	7 787 488,81	108 301 000,00	157,55	29 273 540,00	27 577 299,00			
TOTAL BUDGET	328 907 710,00	253 737 710,00		323 681 545,00		246 471 310,00	251 903 694,00			

- i. The proposed operating revenue for the 2022/23 financial year has been appropriated at R219 Million. The operating revenue has increased by 3.48% or R7.3 Million for the 2022/23 financial year when compared to the 2021/22 Adjustment Budget. For the two outer years, operating revenue will increase by 1.7% or R3.7 Million and 2.9% or R6.5 Million respectively.
- ii. The proposed operating expenditure for the 2022/23 financial year has been appropriated at R215.3 Million and translates into a budgeted surplus of R3.6 Million. The operating expenditure has increased by 1.74% or R3.6 Million in the 2022/23 financial year when compared to the 2021/22 Adjustment Budget. For the two outer years, operating expenditure will increase by 0.84% or R1.8 Million in 2023/24 and increase by 3.28% or R7.1 Million respectively.
- iii. The proposed capital budget for the 2022/23 financial year has been appropriated at R108.3 Million. The capital expenditure has increased by 157.55% or R66.2 Million when compared to the 2021/22 Adjustment Budget. The capital budget will be funded internally.
- iv. The following sources of revenue demonstrate an increase of 3.48% or R7.3 Million for the 2022/23 financial year when compared to the 2021/22 Adjustment Budget.
  - Equitable share has increased by 8.66% or R2.4 Million as compared to the 2021/22 Adjustment Budget.
  - RSC Replacement Grant has increased by 2.42% or R4.1 Million as compared to the 2021/22 Adjustment Budget.
  - EPWP Grant has increased by 12.11% or R257 Thousand as compared to the 2021/22 Adjustment Budget.
  - Rural Roads Asset Management (RRAMS) has increased by 4.69% or
     R118 Thousand as compared to the 2021/22 Adjustment Budget.
  - Interest on short term investment and call accounts has increased by 37.50% or R1.5 Million as compared to the 2021/22 Adjustment Budget.
  - LGSETA Grant and commission on insurance are recognised as and when received.

- v. The proposed operating expenditure for the 2022/23 financial year of R215.3 Million is allocated as follows:
  - The employee related costs for the 2022/23 financial has been appropriated at R121.5 Million. The employee related costs have increased by 4.74%. The 4.74% estimate is made while waiting for the final pronouncement by the SALGA Bargaining Council to finalise the multi-year salary agreement. The employee related cost budget constitutes 56.42 % of the total operating expenditure budget.
    - The proposed remuneration of councillors for the 2022/23 financial has been appropriated at R13.5 Million. The estimate is made while waiting for the final pronouncement on the increase by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).
    - After consideration of employee related cost and the remuneration of Councillors the municipality is left with R80.2 Million from the total operating expenditure budget. The R80.2 Million is then allocated to Outsource Services, Consultants and Professional Services, Contractors, Operational Costs, Inventory, Operating leases, Transfers and Subsidies as well as Depreciation.
    - The proposed outsource services budget for the 2022/23 financial year has been appropriated at R11.3 Million. The outsource services has decreased by 1.36% or R158 Thousand when compared to the 2021/22 Adjustment Budget. For the two outer years, outsource services will decrease by 18.32% or R2 Million in 2023/24 and increase by 4.49% or R418 Thousand in 2024/25.
    - The proposed budget on Consultants and Professional Services for the 2022/23 financial year has been appropriated at R14.4 Million. The Consultants and Professional Services have increased by 11.74% or R1.5Million when compared to the 2021/22 Adjustment Budget. For the two outer years, consultants and professional services will decrease by 24.13 or R3.4 Million and 0.60% or R66 thousand respectively.

- The proposed contractors budget for the 2022/23 financial year has been appropriated at R7.7 Million. The contractors have decreased by 19.97% or R1.9 Million when compared to the 2021/22 Adjustment Budget. For the two outer years, contractors will increase by 3.04% or R236 Thousand and 3.82% or R306 Thousand respectively.
- The proposed capital budget for the 2022/23 financial year has been appropriated at R108.3 Million. The capital expenditure has increased by 157.55% or R66.2 Million when compared to the 2021/22 Adjustment Budget. It must be noted that the allocation on capital budget is still to be finalised later during the month of April before the final budget presented to municipal council for approval. The management is considering all viable funding options to ensure that the capital budget is funded internally. The management might acquire an affordable loan of which the cost of servicing the debt will be below the current operating lease expenditure.

#### RECOMMENDATIONS

I therefore, table the 2022/23-2024/25 Medium-term Revenue and Expenditure Framework (MTREF) of Dr Kenneth Kaunda District Municipality in terms of Chapter 4 of the MFMA, with the following recommendations.

- 1. Cognisance be taken that of:
  - 1.1. Sections 16, 17 &18 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) and the Municipal Budget Regulation, Government Gazette 32141 of 17 April 2009.
  - 1.2. The Budget related policies as approved with the 2020/21 MTREF presented for the review.
  - 1.3. The Draft Budget for 2022/2023 is funded with a surplus of Three-Million Six-Hundred and Eighty-Four-Thousand Four-Hundred and Fifty-Six (R3 684 456.00) as per the A Schedule.
- That the Draft 2022/2023-2024/2025 MTREF of the Dr Kenneth Kaunda District Municipality is tabled before council.

- That the 2022/2023 Draft Operating Revenue of Two-Hundred and Nineteen Million and Sixty-Five Thousand (R219 065 000.00) in terms of the MBRR A Schedule is tabled before council.
- 4. That the 2022/2023 Operating Expenditure of Two-Hundred and Fifteen Million
  Three-Hundred and Eighty Thousand and Five-Hundred Forty-Five
  R215 380 545.00 in terms of the MBRR A Schedule is tabled before council.
- That the 2022/2023 Draft Capital Expenditure of One-Hundred and Eight Million Three-Hundred and One Thousand (R108 301 000.00) in terms of the MBRR A Schedule is tabled before council.
- 6. That the budget related policies as amended to be work-shopped before the approval of the final annual budget).
- 7. That the Draft 2022/2023-2024/2025 MTREF of the Dr Kenneth Kaunda District Municipality once tabled before council be submitted to the relevant stakeholders.

I thank you

#### 1.2. Council Resolutions and Items

The resolution for tabling of the Draft Annual Budget will be inserted once the Council has resolved.

#### 1.3. Executive Summary

The application of sound financial management principles for the compilation of the 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.

National Treasury's MFMA Circulars No. 28, 42, 51, 54, 55, 58, 59, 66, 67, 70, 71, 72, 74, 75, 78, 79, 85, 86, 89, 91,93, 94, 107, 108, 112, 115 and budget related regulation no 32141 of 17 April 2009 and Chapter 4, 7 etc. of the MFMA were used to guide the compilation of the 2022/23 MTREF.

The following table is a consolidated overview of the proposed 2022/23-2024/2025 Medium-term Revenue and Expenditure Framework:

Table1

	CURR	ENT YEAR 2021 /	2022	MEDIUM TERM	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK							
DISCRIPTION	APPROVED BUDGET	ADJUSTMENT BUDGET	ACTUALS AS AT FEBRUARY 2022		GROWTH RATE	2023 / 2024 BUDGET	2024 / 2025 BUDGET					
TOTAL REVENUE	- 211 606 000,00	- 211 689 263,00	- 156 227 383,37	- 219 065 000,00	3,48	- 222 795 960,00	- 229 319 793,00					
TOTAL EXPENDITURE	211 602 710,00	211 687 710,00	122 575 024,27	215 380 545,00	1,74	217 197 770,00	224 326 395,00					
(SURPLUS)/DEFICIT FOR THE YEAR	- 3 290,00	- 1553,00		- 3 684 455,00	Contract of	- 5 598 190,00	- 4 993 398,00					
TOTAL CAPITAL EXPENDITURE	117 305 000,00	42 050 000,00	7 787 488,81	108 301 000,00	157,55	29 273 540,00	27 577 299,00					
TOTAL BUDGET	328 907 710,00	253 737 710,00	<b>建</b> A 特权更要效	323 681 545,00	25 19 10 10	246 471 310,00	251 903 694,00					

- The proposed operating revenue for the 2022/23 financial year has been appropriated at R219 Million. The operating revenue has increased by 3.48% or R7.3 Million for the 2022/23 financial year when compared to the 2021/22 Adjustment Budget. For the two outer years, operating revenue will increase by 1.7% or R3.7 Million and 2.9% or R6.5 Million respectively.
- The proposed operating expenditure for the 2022/23 financial year has been appropriated at R215.3 Million and translates into a budgeted surplus of R3.6 Million. The operating expenditure has increased by 1.74% or R3.6 Million in

the 2022/23 financial year when compared to the 2021/22 Adjustment Budget. For the two outer years, operating expenditure will increase by 0.84% or **R1.8**Million in 2023/24 and increase by 3.28% or **R7.1 Million** respectively.

- The proposed capital budget for the 2022/23 financial year has been appropriated at R108.3 Million. The capital expenditure has increased by 157.55% or R66.2 Million when compared to the 2021/22 Adjustment Budget. The capital budget will be funded internally.
- Operating Grants and Subsidies are as per Division of Revenue Act (Gazetted 2020).
- Interest on investment was calculated based on Current Interest rates taking Inflation into account.
- Other income consists of proceeds from the sales of assets, tender deposit sales, and licenses fees of health certificates.
- Commission on Insurance and LGSETA refunds will be recognised when received.

The draft annual budget for 2022/23 budget year is to give effect to Dr Kenneth Kaunda District Municipality's service delivery priorities and objectives, thereby fulfilling the needs as depicted in the Integrated Development Plan (IDP).

The allocation on Transfers and subsidies as depicted in the summary totals is made up of District Economic Development and Office of the Executive Mayor.

It is against this background that financial and technical support to Small Medium and Micro Enterprises and Cooperatives is an integral part of the Dr Kenneth Kaunda District Municipality's Local Economic Development strategy. The District is therefore supporting community-based initiatives through conditional grants for viable business plans. This will support a meaningful District Economic Development initiative that foster micro and small business opportunities and job creation.

The objectives of LED and Planning the grants funding is to bring in new category of entrepreneurs presently constrained by limited access to funding, to broaden access through new funding, flexible instruments and leverage with selected partners thus providing the tools with which to share in the growing South African economy, to

introduce flexibility in services delivery and accommodate the special circumstances of women owned and run enterprises both as regards funding range and type of facility offered.

Every year the Office of the Executive Mayor awards study bursaries to deserving Students within the Dr Kenneth Kaunda District Municipality for social contribution.

There is a portion allocated for Special projects in the Office of the Executive Mayor for other community projects which deals with challenges such as children, elderly, youth, women, people living with disability and war on poverty.

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

- The continued negative effect of the economic downturn due to the outbreak of COVID-19.
- The dependency on grants available for funding; operating grants and subsidies makes it difficult to contribute towards capital budget.
- The ongoing difficulties in the national and local economy due the persistent high unemployed remains one of the country's pressing challenges.
- A provision for contribution to the capital replacement reserve (CRR) in the operating budget has been made in order to grow our reserve.
- The need to reprioritise projects and expenditure within the limited existing resource envelope.
- Wage increases for municipal staff that continue to exceed consumer inflation,
   as well as the need to fill critical vacancies

# 1.4. Annual Budget Tables (Parent Municipality)

# (Table A1 Budget Summary)

Description	2018/19	2019/20	2020/21		Current Ye	ar 2021/22		2022/23 Medlun	Term Revenue Framework	& Expenditur
R thousands	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
Financial Performance										
Property rates	-	-	-	-	-	-	-	=	_	-
Service charges	-		-				-		-	-
Investment revenue	3 596	5 677	4 186	5 200	5 200	5 200	2 590	5 700	5 951	6 219
Transfers recognised - operational	24 357	30 529	36 288	33 688	33 763	33 763	24 187	36 491	36 079	38 324
Other own revenue	158 933	164 971	168 138	172 718	172 726	172 726	129 454	176 874	180 766	184 777
Total Revenue (excluding capital transfers and	186 886	201 177	208 613	211 606	211 689	211 689	156 231	219 065	222 796	229 320
contributions)										
Employee costs	89 696	96 365	111 253	119 016	116 016	116 016	84 729	121 516	126 862	132 57
Remuneration of councillors	9 850	10 257	10 367	13 075	10 825	10 826	7 413	13 575	14 172	14 810
Depreciation & asset impairment	7 760	6 931	5 911	6 704	6 704	6704	-	7 017	7 325	7 65
Finance charges	-		-	-	_	-	-	~	_	-
Inventory consumed and bulk purchases	- [		-	4 178	4 408	4 408	-	4 273	4 267	4 090
Transfers and grants	4 333	6 919	7 704	8 122	6 950	6 950	116	3 200	3 275	3 35
Other expenditure	56 469	44 572	56 097	60 508	66 785	66 765	41 971	65 800	61 296	61 84
Total Expenditure	168 108	165 045	191 331	211 603	211 688	211 688	134 229	215 381	217 198	224 320
Surplus/(Deficit)	18 778	36 132	17 282	3	2	2	22 002	3 684	5 598	4 99
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)	2 348	-	-	-	-	~	~	_	_	_
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Housefolds, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) &										
Transfers and subsidies - capital (in-kind - all)		-	20	-	-	-	_	-	-	-
Surplus/(Deficit) after capital transfers & contributions	21 126	36 132		3	2	2	22 002	3 684	5 598	4 99
Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year	21 126	36 132		- 3	- 2		22 002	3 684	5 598	4 99
Capital expenditure & funds sources						_				
Capital expenditure	2 517	2 356	2 550	117 305	42 050	42 050	9 291	108 301	29 274	27 57
Transfers recognised - capital	16	2 550	2 320	117 300	42.000	42.000	-	-		
				90 000						
Borrowing	2.500	0.050	0.550		42 050	42 050	9 291	108 301	29 274	27 57
Internally generated funds	2 500	2 356	2 550 2 550	27 305 117 305	42 050	42 050	9 291	108 301	29 274	27 57
Total sources of capital funds	2 517	2 356	2 550	117 300	42 030	42 000	5 2 3 1	(00 00)	20214	21 31
Financial position										
Total current assets	71 740	108 935	(43 210)	52 906	48 811	48 811	151 015	1 741	-	-
Total non current assets	25 521	20 743	17 692	142 778	59 742	59 742	27 018	125 993	46 965	45 26
Total current liabilities	55 497	55 854	63 303	26 949	25 053	25 053	67 765	21 840	21 322	21 63
Total non current liabilities	11 704	11 670	14 351	103 364	14 351	14 351	14 351	20 045	20 045	18 64
Community wealth/Equity	32 365	66 033	80 442	65 371	69 148	69 148	99 883	85 849	5 598	4 99
Cash flows										
Net cash from (used) operating	_	_	100 000	-	(2)	(2)	333 920	10 701	12 923	7 24
Net cash from (used) investing	اه ا	_	205	_	75 255	75 255	(7 702)	(108 301)	(29 274)	(27 5)
Net cash from (used) financing	_ [	_	-	_	(90 000)	(90 000)	-		_	
Cash/cash equivalents at the year end	9 762	36 031	173 709	53 074	48 894	48 894	326 218	1 741	(14 609)	(34.93
Cash backing/surplus reconciliation								14		
Cash and investments available	36 031	73 504	(81 015)	52 906	48 811	48 811	115 536	1 741	0	
Application of cash and investments	13 226	10 941	(11 139)	21 890	23 254	23 254	(103 7B6)	20 986	20 313	20 46
Balance - surplus (shortfall)	22 805	62 563	(69 876)	31 016	25 557	25 557	219 322	(19 245)	(20 313)	(20 46
Asset management										
Asset register summary (WDV)	25 521	20 743	16 639	142 778	58 689	58 689	58 689	124 939	45 912	44.2
Depreciation	7 760	6 931	5 911	6704	6 704	6 704	6 704	7 017	7 325	7 65
Renewal and Upgrading of Existing Assets	1 288	212		3 300	3 500	3 500	3 500	3 500	5 000	600
Repairs and Mainlenance	1 198	1 535	2 501	4 152	2 872	2 872	2 872	3 167	3 254	3 34
ree services										
Cost of Free Basic Services provided	-	-	-	-	=	-	-	-	-	
Revenue cost of free services provided	_	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water	-	-	_	-		-		-	_	
Sanitation/sewerage:		-	=	-	-		-	-	_	
								_		I
Energy:	-	-	-	-	-	- 1	-	_	_	

# **MBRR Table A1 - Budget Summary**

Table A1 is a budget summary and provides a concise overview of the District budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

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, Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

- The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
- Capital expenditure is balanced by capital funding sources, of which Transfers recognised is reflected on the Financial Performance Budget;
- Operating surplus and accumulated cash-backed surpluses from previous years.

The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

The Cash backing/surplus reconciliation shows that there are long term obligations which are not cash backed in a single budget year but over multiple years.

Council has taken a deliberate decision to ensure adequate Cash-backing for all material obligations in accordance with the adopted Funding and Reserves Policy. This cannot be achieved in one financial year. It is anticipated that the goal of having all obligations cash-backed will be achieved when a small surplus is reflected due to most contracts ceasing.

As part of the budgeting and planning guidelines that informed the compilation of the 2022/23 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table A2 - Budgeted Financial Performance (revenue and expenditure by Functional standard classification)

DC40 Dr Kenneth Kaunda - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification) 2022/23 Medium Term Revenue & Expenditure Current Year 2021/22 Functional Classification Description Ref 2018/19 2019/20 2020/21 Audited Audited Adjusted Audited Original Full Year Budget Year | Budget Year +1 Budget Year +2 R thousand 2023/24 Outcome Budget Budget Forecast 2022/23 Revenue - Functional 188 839 200 252 226 036 Governance and administration 204 055 206 470 206 553 206 553 213 554 219 632 Executive and council Finance and administration 188 839 200 248 204 055 206 470 206 553 219 632 226 036 206 553 213 554 Internal audit 447 Community and public safety 522 407 500 500 500 500 545 Community and social services 447 500 407 500 500 500 522 545 Sport and recreation Public safety Housing Economic and environmental services 396 478 4 171 4 636 4 636 4 6 3 6 5 011 2 642 2 738 Planning and development 4 171 4 636 4 636 4 636 5 0 1 1 2642 2 738 Road transport 478 396 Trading services Energy sources Water management Waste water management Waste management Other 208 633 211 689 Total Revenue - Functional 189 234 201 177 211 606 211 689 219 065 222 796 229 320 xpenditure - Functional Governance and administration 123 827 127 771 132 442 121 976 117 666 131 647 127 771 137 354 142 061 Executive and council 41 184 44 766 52 912 61 601 61 503 61 503 61 264 64 179 66 782 67 858 Finance and administration 75 841 65 355 63 166 59 389 59 389 64 292 65 987 67 767 4 951 5 042 5 561 6 879 6 879 6 B79 6 885 7 188 7 512 Community and public safety 14 430 49 589 51 603 54 450 54 450 53 872 54 665 57 046 11 101 Community and social services 7613 8 275 49 264 51603 54 450 54 450 53 872 54 665 57 046 Sport and recreation Public safety 3 489 6 155 324 Housing Health 36 516 28 353 29 467 29 467 25 179 25 220 Economic and environmental services 37 706 21 301 29 067 Planning and development 10 212 8 503 21 084 28 353 29 467 29 467 29 067 25 220 Road transport Environmental protection 27 494 28 013 217 Trading services Energy sources

# MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by Functional standard classification)

194 717

13 916

211 603

211 688

170 784

168 612

Water management Waste water management Waste management

otal Expenditure - Functional

Table A2 is a view of the budgeted financial performance in relation to revenue and Expenditure per functional standard classification. The modified functional standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile "whole of government" reports.

215 381

211 688

217 198

224 326

Note the Total Revenue on this table includes capital revenues (Transfers recognised –Capital) and so does not balance to the operating revenue shown on Table A4.

Other functions that show a deficit between revenue and expenditure are being financed from operational grants and other revenue sources reflected under the Budget and treasury.

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

Vote Description	Ref	2018/19	2019/20	2020/21	Cu	rrent Year 2021/	22	2022/23 Mediu	m Term Revenue Framework	& Expenditure
R thousand		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 01 - Executive Council		-	5	-0	-	-	-	-	-	_
Vote 02 - Municipal Manager	1	-	-	=:	-	-	_	-	-	-
Vote 03 - Corporate Services		-	205	328	-	75	75	-	-	-
Vote 04 - Financial Services		185 339	195 091	203 726	206 470	206 478	206 478	213 554	219 632	226 036
Vote 05 - Led & Planning		3 499	4 952	4 171	4 636	4 636	4 636	5 011	2 642	2 738
Vote 06 - Community Services		396	925	407	500	500	500	500	522	545
Vote 07		-	_	==	-	_	_	-	-	-
Vote 08		=	_	-	-	-	-	_	-	-
Vate 09 -		=	_	=	-	-	-	_	-	=
Vote 10 -		-	-	-	_	- 1	_	_	-	_
Vote 11 -		-	-	- 1	-	-	-	_	_	-
Vote 12 -		-	_	=	-	-	_	_	_	_
Vote 13 -			-	-	-	-	_	_		-
Vote 14 -		-	-	-	-	- 1	_	_	-	-
Vote 15 - Other			-	=	-	-	_	_	-	_
Total Revenue by Vote	2	189 234	201 177	208 633	211 606	211 689	211 689	219 065	222 796	229 320
Expenditure by Vote to be appropriated	1				1					
Vote 01 - Executive Council		16 890	15 957	17 078	22 909	20 256	20 256	23 497	24 470	25 562
Vote 02 - Municipal Manager		29 245	33 851	41 394	45 571	48 126	48 126	44 653	46 898	48 732
Vote 03 - Corporate Services		25 443	22 316	29 839	33 061	29 503	29 503	32 849	34 070	35 259
Vote 04 - Financial Services		41 560	35 340	35 490	30 106	29 886	29 886	31 443	31 917	32 508
Vote 05 - Led & Planning		19 050	18 705	21 110	28 353	29 467	29 467	29 067	25 179	25 220
Vole 06 - Community Services		38 595	42 443	49 806	51 603	54 450	54 450	53 872	54 665	57 046
Vote 07		-	-	_		-	_	_	_	_
Vote 08		=	_	= 1	_	- 1	_		_	_
Vote 09 -		_		_	_	-		_	-	-
Vote 10 -			-	_ 1	- 1	- 1	_	_	-	_
Vote 11 -		_	-	=	_	-	-	_	_	_
Vote 12 -		7=	-	- 1	_ !	_	_	_	_	
Vote 13 -		_	-	_	_ [	- 1	_	_	_	_
Vote 14 -		12		_	_	-		_	_	_
Vote 15 - Other		:-	-	- :	-	_	_		_	***
Total Expenditure by Vote	2	170 784	168 612	194 717	211 603	211 688	211 688	215 381	217 198	224 326
Surplus/(Deficit) for the year	1 2	18 450	32 565	13 916	3	2	2	3 684	5 598	4 993

# MBRR Table A3 - Budgeted Financial Performance (revenue and Expenditure by municipal vote)

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 organisational structure of the district. This means it is not possible to present the operating surplus or deficit of a department or section as more than 90% of total revenue result from transfers from National treasury.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC40 Dr Kenneth Kaunda - Table A4 Budgeted Financial Performance (revenue and expenditure) 2022/23 Medium Term Revenue & Expenditure Description 2018/19 Current Year 2021/22 Audited Audited Audited Adjusted Original Budget Year Budget Year +1 Budget Year +2 Outcome Budget Budget Forecast outcome 2023/24 Revenue By Source Service charges - electricity revenue Service charges - water revenue Service charges - sanitation revenue 2 Service charges - refuse revenue Rental of facilities and equipment. Interest earned - external investments 3 596 5 677 4 186 5 200 5 200 5 200 2 590 5 700 5 951 6 219 Interest earned - outstanding debtors Dividends received 274 Fines, penalties and forfeits Licences and permits 478 407 396 500 300 545 500 500 500 522 Agency services Transfers and subsidies 24 357 38 324 Other revenue 158 530 164 493 167 448 129 153 Total Revenue (excluding capital transfers and 186 886 201 177 208 613 211 606 211 689 211 689 156 231 219 065 222 796 229 320 entributions) Expenditure By Type Employee related costs 2 89 696 96 365 111 253 119 016 116 016 116 016 84 729 121 516 126 862 132 571 Remuneration of councillors 10 825 9 850 10 257 10 367 13 075 10 825 7 413 13 575 14 172 14 810 Debt impairment Depreciation & asset impairment 7 760 6 931 5 911 6 704 6 704 7 017 7 325 7 655 6704 Finance charges Bulk purchases - electricity inventory consumed 4 178 4 408 4 408 4 273 4 267 4 093 29 657 Contracted services 24 246 29 693 23 279 27 698 34 343 34 343 33 583 28 251 28 909 Transfers and subsidies 6 950 4 333 7 704 8 122 6 950 Other expenditure 25 852 20 326 25 868 32 810 32 442 32 442 18 691 32 217 33 046 32 933 otal Expenditure 168 108 165 045 191 331 211 603 211 688 211 688 134 229 215 381 217 198 224 326 Surplus/(Deficit) 18 778 36 132 5 598 17 282 22 002 3 684 4 993 Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) 2 348 Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers & 21 126 36 132 17 302 22 002 3 684 5 598 4 993 ontributions Taxation Surplus#Deficit\ after taxation 21 126 36 132 17 302 22 002 3 684 5 598 4 993 Attributable to minorities Surplus/(Deficit) attributable to municipality 21 126 36 132 17 302 22 002 Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year

#### MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

- The proposed operating revenue for the 2022/23 financial year has been appropriated at R219 Million. The operating revenue has increased by 3.48% or R7.3 Million for the 2022/23 financial year when compared to the 2021/22 Adjustment Budget.
- The proposed operating expenditure for the 2022/23 financial year has been appropriated at R215.3 Million and translates into a budgeted surplus of R3.6 Million. The operating expenditure has increased by 1.74% or R3.6 Million in the 2022/23 financial year when compared to the 2021/22 Adjustment Budget. Transfers recognised operating includes the local government equitable share and other operating grants. It needs to be noted that in real terms of the grants receipts from national government are growing rapidly over the

MTREF by 3.34% 2022/23, 1.62% in 2023/24 and 2.88% in 2024/25 budget year and the budget is primarily funded from grants receipts from National Treasury which forms a major portion of sources of revenue at 96% of the total Revenue.

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2018/19	2019/20	2020/21		Current Ye	ar 2021/22		2022/23 Mediu	m Term Revenu Framework	& Expenditure
R thousand	1	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 + 2024/25
Capital expenditure - Vote	T										
<u>Multi-year expenditure</u> to be appropriated	2	l i									
Vote 01 - Executive Council		= 1	=	-	_	-	=	-	=	-	-
Vote 02 - Municipal Manager		_	_	-	_	_	_	-	_	_	
Vote 03 - Corporate Services		-						_	_		_
Vote 04 - Financial Services			_	_							
		1	- 1		-	-		_	_	_	_
Vote 05 - Led & Planning		-	-	-	-	-	- :	-	-	-	-
Vote 06 - Community Services		-	-		-		- 1	-	-	_	-
Vote 07	1	-	-	-			_	-	100	-	-
Vote 08		- 1	-	-	-	-	-	-	-	_	_
Vote 09 -		-	7=	-	=:	_	-	-	2=	_	_
Vote 10 -		_		_		_	_	_	-	_	l _
Vote 11 -		_ [	-	_	-	_		-	-		
Vote 12 -		_ [		_					_		
			-		=-0			_		_	_
Vote 13 -		-	-	-	- 1	-		-	1=	_	-
Vote 14 -		-	-	-	-	-	-	-	=	_	-
Vote 15 - Other		-	~	-	-	-	-	-	7=	-	_
Capital multi-year expenditure sub-total	7		-	-	-	-	_	_	-	_	_
Pinnto como acomo distronte da de anno antidade d	_								l		
Single-year expenditure to be appropriated	2								I		
Vote 01 - Executive Council		1 534	100	-	10	10	10		5 130	131	10
Vote 02 - Municipal Manager		60	282	60	265	350	350	-	741	258	22
Vote 03 - Corporate Services		132	645	247	11 510	12 800	12 800	3 970	10 050	5 194	4 85
Vote 04 - Financial Services		288	959	1 198	150	280	280	12	8 130	5 085	3 06
Vote 05 - Led & Planning		29	_	- 100	96 350	18 820	18 820	3 683	75 550	17 610	18 72
Vote 06 - Community Services		475	369	1 046	9 020				8 700	996	
		30	309	1 045		9 790	9 790	1 626	8 /00	996	60
Vote 07		0 =	-	-	-	- 1	-	-	-	-	-
Vote 08	1 4	=	-	-	-	-	=	-	:=	-	-
Vote 09 -	1 (	=	-	-	-	-	=	-	-		-
Vote 10 -		-	**	-	-	-	-	-	-		_
Vote 11 -		_	_	_	_	_	_	_	_	_	_
Vote 12 -	!	_		_	_	_		_	_		_
Vote 13 -	í l		107		-		-			_	
		- 1	-	-	-	-	-	-	-	_	_
Vote 14 -		35	_	-	-	-				-	
Vote 15 - Other		11-	-	-	-	-	17-	-	_	-	
apital single-year expenditure sub-total	L	2 5 1 7	2 356	2 550	117 305	42 050	42 050	9 291	108 301	29 274	27 577
otal Capital Expenditure - Vote		2 517	2 356	2 550	117 305	42 050	42 050	9 291	108 301	29 274	27 57
apital Expenditure - Functional	1 1			1		i i					
		2000	4.000	4 505	44.000	47.440	40.440	0.000	24.054	40.000	2.04
Governance and administration		2 0 2 9	1 986	1 505	11 935	13 440	13 440	3 982	24 051	10 668	8 24
Executive and council		1 591	197	60	75	75	75	_	5 895	199	173
Finance and administration		436	1 604	1 445	11660	13 080	13 080	3 982	18 180	10 279	7 919
Internal audit		3	185	(2)	200	285	285		176	190	15
Community and public safety		265	329	1 046	9 020	9 790	9 790	1 626	8 700	996	608
Community and social services		93	68	1 046	9 020	9 790	9 790	1 626	8 700	996	604
Sport and recreation		50	00	1010	0 020	0.00	0,00	1020	0.00	000	
		170	504								
Public safety		172	261			-	-	-	-	_	
Housing				-1							
Health											
Economic and environmental services		222	40	-	96 350	18 820	18 820	3 683	75 550	17 610	18 72
Planning and development		12	-		96 350	18 820	18 820	3 683	75 550	17610	18 72
Road transport		.2			55 556	10.020	10 020	0 000	70000	1, 210	1012
Environmental protection		210	40								
·			40	-		-		_		_	-
Trading services		~	-	-	-	-	-	-	-	-	-
Energy sources								7.1			
Water management											
Waste water management								9			
Waste management				_							
Other											
otal Capital Expenditure - Functional	3	2 517	2 356	2 550	117 305	42 050	42 050	9 291	108 301	29 274	27 57
Own Owner Expendicule - Functional	0	231/	2 356	2 550	117 305	42 000	42 030	9 291	100 301	29214	21 51
unded by:											
National Government		16	-	-	2	_	-	-	-	_	
Provincial Government	1 1										
District Municipality											
Count municipality											
	1										
Transfers and subsidies - capital (monetary											
						La Silvania					1 2 2
allocations) (National / Provincial Departmental											
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,											
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher											
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)										a	
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher	4	16	-		-	-	_	-	_	-	_
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) Transfers recognised - capital		200		-		-	-			-	-
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)	4	16 - 2 500	- - 2 356	- - 2 550	90 000 27 305	- - 42 050	- - 42 050	- - 9 291	- - 108 301	- - - 29 274	- 27 57

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Table A5 is a breakdown of the capital budget in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

- The Municipality has a Single-year capital expenditure which has appropriated at R108.3 Million. The capital expenditure has increased by 157.55% or R66.2 Million when compared to the 2021/22 Adjustment Budget. The capital expenditure has decreased by 60.50% when compared to the 2020/21 Adjustment Budget. For the two outer years, capital expenditure will decrease by 72.97% or R79 Million and 5.79% or R1.6 Million respectively. The capital budget is funded from internally generated funds.
- It must be noted that the allocation on capital budget is still to be finalised later during the month of April before the final budget presented to municipal council for approval. The management is considering all viable funding options to ensure that the capital budget is funded internally. The management might acquire an affordable loan of which the cost of servicing the debt will be below the current operating lease expenditure.

Table A6 - Budgeted Financial Position

Description	Ref	2018/19	2019/20	2020/21		Current Ye	ar 2021/22		2022/23 Medium Term Revenue & Expenditure Framework			
R thousand		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	
ASSETS												
Current assets												
Cash		18 031	43 503	63 985	52 906	48 B11	48 811	215 536	1 741	-	-	
Call investment deposits	1	18 000	30 000	(145 000)	=	_	9	(100 000)	-	-	-	
Consumer debtors	1	410	416	416		-	-	416	-	-	-	
Other debtors		35 299	35 016	37 389	-	-	-	35 063	-	-	=	
Current portion of long-term receivables												
inventory	2		- 1	_		_	_	-	-	_		
Total current assets		71 740	108 935	(43 210)	52 906	48 811	48 811	151 015	1 741	-	_	
Non current assets				l l	84							
Long-term receivables												
Investments		0	c	0	0	0	0	0	0	0	0	
Investment property		· ·			١	· ·	ŭ				, and	
Investment in Associate												
Property, plant and equipment	3	24 872	20 204	17 237	134 739	53 112	53 112	25 318	111 912	38 241	38 446	
Biological		210.2	20201	17 201	141105	00 112	00 112	200.0	171072	00 211	00-140	
Intangible		849	538	455	8 039	6 630	6 630	1 701	14 081	8724	6 823	
Other non-current assets		043	355	450	0 055	0 000	0 032	1701	14 001	0124	0.023	
Total non current assets		25 521	20 743	17 692	142 778	59 742	59 742	27 018	125 993	46 965	45 269	
TOTAL ASSETS	$\dashv$	97 261	129 678	(25 518)	195 684	108 552	108 552	178 033	127 733	46 985	45 269	
LIABILITIES	-		120 414	(20010)		100 002					(1220	
LIABILITIES Current liabilities												
Bank overdraft												
		10.1	OFF	070	200			272				
Borrowing	4	494	335	370	308	_	-	370	-	-	-	
Consumer deposits Trade and other payables		10 700	00.540	10.000	00.740	21.100	01.100	47 000	00.000			
Provisions	4	40 798	38 512	42 600	22 746	24 109	24 109	47 062	20 986	20 313	20 468	
Total current liabilities	-	14 205 55 497	17 007 55 854	20 333 63 303	3 895 26 949	944 25 053	944 25 053	20 333 67 765	854 21 840	1 009	1 164 21 632	
Total current Habilities	-	55 497	55 854	63 303	26 949	25 053	25 053	6/ /65	21 840	21 322	21 632	
Non current liabilities	i I		I		- 1		- 1			1		
Borrowing		154	C-	-	90 000	-	-	-		-	-	
Provisions		11 551	11 670	14 351	13 364	14 351	14 351	14 351	20 045	20 045	18 644	
Total non current liabilities		11704	11 670	14 351	103 364	14 351	14 351	14 351	20 045	20 045	18 644	
TOTAL LIABILITIES		67 201	67 524	77 654	130 313	39 404	39 404	82 116	41 885	41 367	40 276	
NET ASSETS	5	30 860	62 154	(103 172)	65 371	69 148	69 148	95 917	85 849	5 598	4 993	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		30 777	64 445	78 854	65 371	69 148	69 148	98 295	85 849	5 598	4 993	
Reserves	4	1 588	1 588	1 588	-	-	-	1 588	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	5	32 365	66 033	60 442	65 371	69 148	69 148	99 883	85 849	5 598	4 993	

# MBRR Table A6 - Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice, and improves understand ability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

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 readily converted to cash, or liabilities immediately required to be met from cash, appear first.

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.

Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. Municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, inform the

budget appropriation for debt impairment which in turn would impact on the provision for bad debt.

Table A7 - Budgeted Cash Flow Statement

DC40 Dr Kenneth Kaunda - Table A7 Budgeted Cash Flows

Description	Ref	2018/19	2019/20	2820/21		Current Ye	ar 2021/22		2022/23 Mediu	m Term Revenus Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	8udget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									~	-	
Other revenue		9=		115 983	3-	8	8	449 645	176 874	180 766	184 777
Transfers and Subsidies - Operational	1	n-	_	516	-	75	75	3 122	36 491	36 079	38 324
Transfers and Subsidies - Capital	1	2-	-		-	-	-	2 5 1 4	-		-
interest		-	-	2 594	-	_	-	101	5 700	5951	819
Dividends		(= (i	-	274	-	_		_	-	-	-
Payments											
Suppliers and employees		-		(19 367)	_	(1 257)	(1 257)	(121 462)	(205 164)	(206 598)	(213 317
Finance charges									-	-	-
Transfers and Grants	1	_		_	_	1 172	1 172		(3 200)	(3 275)	(3 355
NET CASH FROM/(USED) OPERATING ACTIVITIES			_	100 000	_	(2)	(2)	333 920	10 701	12 923	7 248
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts	1										
Proceeds on disposal of PPE									-	_	-
Decrease (increase) in non-current receivables									_	_	_
Decrease (increase) in non-current investments		0	_	_	_	_	_	_	_	_	_
Payments											
Capital assets		_	_	205	_	75 255	75 255	(7 702)	(108 301)	(29 274)	(27 577
NET CASH FROM/(USED) INVESTING ACTIVITIES		0	_	205	-	75 255	75 255	(7 702)	(108 301)	(29 274)	
				203		75 255	70 200	(1102)	(100 001)	(23234)	(2. 071
CASH FLOWS FROM FINANCING ACTIVITIES									l		
Receipts										720	
Short term loans									-	_	-
Borrowing long term/refinancing		-	-	=	- 1	(90 000)	(90 000)		-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments						_					
Repayment of borrowing		-	-		-		-	-	_	_	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-				(90 000)	(90 000)		-	_	-
NET INCREASE/ (DECREASE) IN CASH HELD		0	-	100 205	-	(14 747)	(14 747)	326 218	(97 600)	(16 350)	(20 329
Cash/cash equivalents at the year begin:	2	9 761	36 031	73 503	53 074	63 641	63 641	-	99 341	1 741	(14 609
Cash/cash equivalents at the year end:	2	9762	36 031	173 709	53 074	48 894	48 894	326 218	1 741	(14 609)	(34 938

#### MBRR Table A7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

As part of the 2022/23 Budget the unsustainable cash position had to be addressed as a matter of urgency and various interventions were implemented such as the reduction of expenditure allocations and rationalization of spending priorities.

The 2022/23 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.



DC40 Dr Kenneth Kaunda -	Table AR Cook backed	reserved accumulated as	mlua reconsiliation
DU4U DI Kenneth Kalinda -	· Labre At Lash backed	reserves/accumulated sti	irblus reconciliation

Description	Ref	2018/19	2019/20	2020/21		Current Ye	ar 2021/22		20 <b>22</b> /23 Mediu	022/23 Medium Term Revenue & Expe Framework		
R thousand		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	9 762	36 031	173 709	53 074	48 894	48 894	326 218	1 741	(14 609)	(34 938)	
Other current investments > 90 days		26 269	37 473	(254 724)	(168):	(83)	(83)	(210 682)		14 609	34 938	
Non current assets - Investments	1	0	0	0	0	0	0	0	0	0	0	
Cash and investments available:		36 031	73 504	(81 015)	52 906	48 811	48 811	115 536	1 741	0	0	
Application of cash and investments												
Unspent conditional transfers		1 164	1 052	65	_	=	-	2 657			_	
Unspent borrowing		-	-	-	_	3-	-		_	_	_	
Statutory requirements	2											
Other working capital requirements	3	10 474	8 301	(12 793)	21 890	23 254	23 254	(108 031)	20 986	20 313	20 468	
Other provisions												
Long term investments committed	4	-		-	-	-	_	-	_	-	-	
Reserves to be backed by cash/investments	5	1 588	1 588	1 588	_	-		1 588	_	_	-	
Total Application of cash and investments:		13 226	10 941	(11 139)	21 890	23 254	23 254	(103 786)	20 986	20 313	20 468	
Surplus(shortfall)		22 805	62 563	(69 876)	31 016	25 557	25 557	219 322	(19 245)	(20 313)	(20 468)	

## MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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.

The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

The Cash backing/surplus reconciliation shows that there are long term obligations which are not cash backed in a single budget year but over multiple years.

Council has taken a deliberate decision to ensure adequate Cash-backing for all material obligations in accordance with the adopted Funding and Reserves Policy. This cannot be achieved in one financial year. It is anticipated that the goal of having all obligations cash-backed will be achieved when a small surplus is reflected due to most contracts ceasing

Compliance with section 18 of the MFMA is assumed because a surplus would directly indicate that the annual budget is appropriately funded and considering the requirements of section 18 of the MFMA.

As part of the budgeting and planning guidelines that informed the compilation of the 2022/23 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

# Table A9 - Asset Management

Description	Ref	2018/19	2019/20	2020/21	Cu	rrent Year 2021 <i>f</i>	22	2022/23 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year 4 2024/25	
CAPITAL EXPENDITURE											
Total New Assets	1	1 229	2 143	2 550	114 005	38 550	38 550	104 801	24 274	21 57	
Roads Infrastructure		-		-	-	-	_	-	_	-	
Storm water infrastructure		-	-	-	-	_			-	-	
Electrical Infrastructure		_	-	-	=	-	-	-	-	-	
Water Supply Infrastructure		-	-	-			5 200	2 500	2610	2 72	
Sanitation Infrastructure		-	-	-	2 800	5 200	5 200	2 500	2610	212	
Solid Waste Infrastructure Rail Infrastructure			_	_	=	-	_		_	-	
Coastal Infrastructure		_	_	_	- 1	_	0	_	_	_	
Information and Communication Infrastructure		-	-	_	-	-	_	_	_	_	
Infrastructure					2 800	5 200	5 200	2 500	2 610	2 72	
Community Facilities		_	91	100	90 800	10 800	10 800	70 200	10 170	10 15	
Sport and Recreation Facilities			21	- 100	30,000	10 000	10 000	10 200	10 170	, , ,	
Community Assets			91	100	90 800	10 880	10 800	70 200	10 170	10 15	
Heritage Assets		_		-	-	-	-	_	-		
Revenue Generating			-	_	· [	_	_		_	_	
Non-revenue Generating		_	- 1	_	_	-	-	-	_	_	
Investment properties		_		-	-	_		-			
Operational Buildings		40	641	_	3 100	3 600	3 600	2 300	579	26	
Housing			-		-	_		5 000	-	-	
Other Assets	- [ ]	40	641		3 100	3 600	3 600	7 360	579	26	
Biological or Cultivated Assets		- 1	_	-	=	_		_	-	_	
Servitudes	1 1	-	-	_	_	-		-0	_	_	
Licences and Rights	1	56	251	268	7 390	6 175	6 175	13 626	8 270	6 36	
Intangible Assets	1 1	56	251	268	7 390	6 175	6 175	13 626	8 270	6 36	
Computer Equipment		504	776	1 162	3 200	5 700	5 700	3 500	2 044	1 59	
Furniture and Office Equipment	+ 1	541	189	88	715	1 025	1 025	475	474	36	
Machinery and Equipment		88	195	384	2 900	2 950	2 950	1 900	127	10:	
Transport Assets		-	-	547	3 100	3 100	3 100	5 300	-		
Land			-	-	-	-	_		-	-	
Zoo's, Marine and Non-biological Animals			-	-	_	-	_	-	_	-	
Total Renewal of Existing Assets	2	_	_	_	3 300	3 500	3 500	3 000	5 000	6 00	
Roads Infrastructure	"	_	_	_	-	-	_	_		_	
Storm water Infrastructure	- 50	_	- 1	_	1	_	_	-	_	_	
Electrical Infrastructure			_	_	= 1	_	_	-	9 8=	-	
Water Supply Infrasiructure		- 1		_	3 300	3 500	3 500	3 000	5 000	6 00	
Sanitation Infrastructure		-	- 1	-	_	-	-	-	-	-	
Solid Waste Infrastructure		_	-	-	_	_	-	-	_	_	
Rail infrastructure		_ 1	_	-	_	-	-	_		-	
Coastal Infrastructure				-		-	-	_	-	-	
Information and Communication Infrastructure			-	-	_	_	_	_	2=	_	
Infrastructure		-	_	_	3 300	3 500	3 500	3 000	5 000	6 00	
Community Facilities		-	- 1	-	_		_	-	-	-	
Sport and Recreation Facilities		-	-	-	_	_	_	-	17-	-	
Community Assets		-			_	-	_	-	_	_	
Heritage Assets		-	-	_		-	-	-	_	_	
Revenue Generating		_	-	-	_	-	-	-	0-	_	
Non-revenue Generating		_	_	_		_	_	_	72	_	
Investment properties		-	-	-	-	-	-	-	-	-	
Operational Buildings		_	-	-	_	-	-	-	-	-	
Housing		-		_				_			
Other Assets		-	-	-	_	_	-	-		-	
Biological or Cultivated Assets		-	-	-		-	-	-	-	-	
Servitudes		-	-		-	_	_	-	-	-	
Licences and Rights		_	-	-			-	_	_	-	
Intangible Assets		-	-	-	-	-	-		-	-	
Computer Equipment		-	-	-		-	-	-	-	-	
Furniture and Office Equipment		-	-	_	-	- 1	-	-	-	-	
Machinery and Equipment		-	-	-	-	- 1	-		-	-	
Transport Assets		-	-	-	-	-	-	-	- 1	-	
Land		_	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	)	-	- 1	-	-	-	_	_	_	_	

										_
Total Uperading of Existing Assets Roads Intrastructure	6	1 288	212	12		-	-	600	-	
Slorm water Infrastructure		-		=	-	-	-80	S-	-	=
Electrical Infrastructure Water Supply Infrastructure			=0		-	-	88	100	-	8
Sanitation Infrastructure			20	42	12	2	23	7/2	23	2
Solid Waste Infrastructure Rail Infrastructure	1	-	-		-	_	_	-	-	_
Coastal Infrastructure Information and Communication Infrastructure	Ì	9=0	= = = = = = = = = = = = = = = = = = = =	1.5	275	(-)	= 0	-	=	=
Infrastructure			<del></del>		_	-		-		
Community Facilities Sport and Recreation Facilities		123	91	19	12	121	-	500	-	=
Community Assets		_		-	_	-	_	500	_	= .
Heritage Assets Revenue Generating		1				-			_	
Non-revenue Generating		<u> </u>	20	12	2	- 2	27	- 2		2
Investment properties Operational Buildings		_	-	-	-	-	_	-	-	
Housing						=			-	-
Other Assets Siclogical or Guitivated Assets		_	_	_	~	_	_		_	_
Serviludes Licences and Rights		220	212	14	1922	12	21	-	-	-
Intangible Assets			212	=	_	-	= =	_	-	-
Computer Equipment Furniture and Office Equipment		_	_	_	_		_	_	_	
Machinery and Equipment		1 288	-	_	-	-	-	_	-	-
Transport Assets Land		1 288	_	_	_	_	_	_	_	_
Zoo's, Marine and Non-biological Animals			_	_	.as.	_				-
Total Capital Expenditure Roads Infrastructure	4	2 517	2 3 5 6	2 660	117 305	42 050	42 050	108 301	29 274	27 577
Storm water Infrastructure	1	-3		:=	-	(2)	-	-	-	-
Electrical Infrastructure Water Supply Infrastructure		- 5	8	12	3 300	3 500	3 500	3 000	5 000	6 000
Sanitation Infrastructure		=	-	€=	5 800	5 200	5 200	2 500	2 610	2 727
Solid Weste Infrastructure Rail Infrastructure			-	100	(=)	-	-	100	-	-
Coastal infrastructure			5			3	5		-	7.
Information and Communication Infrastructure Infrastructure			-	-	6 100	8 700	8 700	5 500	7 610	8 727
Community Facilities Sport and Recreation Facilities			91	100	90 800	10 800	10 800	70 700	10 170	10 150
Community Assets		-	91	100	90 800	10 800	10 800	76 700	10 170	10 150
Heritage Assets Revenue Generating			-	14	-	_	_	-		-
Non-revenue Generating		-	φ.	34	(E)	=		1940	97	
Investment properties Operational Buildings		40	641	_	3 100	3 600	3 600	2 300	- 579	268
Housing		-	-		_		-	5 000	-	-
Other Assets Biological or Cultivated Assets		40	641	_	3 100	3 6GD	3 600	7 300	579	268
Servitudes Licences and Rights		- 56	- 463	268	7 390	- 6 175	- 6 175	- 13 626	8 270	6 36B
Intangible Assets		56	463	268	7 390	6 175	6 175	13 626	8 270	6 358
Computer Equipment Furniture and Office Equipment		504 541	776 189	1 162 88	3 200 715	5 700 1 625	5 700 1 025	3 500 - 475	2 D44 474	1 591 368
Machinery and Equipment		88	195	384	2 900	2 950	2 950	1 900	127	105
Transport Assets Land		1 288	Ξ.	647	3 10D -	3 190	3 100	5 300	_	_
Zoo's, Marine and Non-biological Animals TOTAL CAPITAL EXPENDITURE - Asset class	₩	2 517		2 550	-	42 050	42 050	108 301	29 274	27 577
ASSET REGISTER SUMMARY - PPE (WDV)	5	25 521	2 356 20 743	16 639	117 305 142 778	58 689	58 689	124 939	45 912	44 216
Roads Infrastructure	"	-	-	-	142 176	30 302	-	-		-
Storm water Infrastructure Electrical Infrastructure				72	220	_	_		_	_
Water Supply Infrastructure		) <del>=</del> 0)		=	3 300	3 500	3 500	3 000	5 000	6 000
Senitation infrastructure Solid Waste Infrastructure			-	1.00	2 800	5 200	5 200	2 500	2610	2 727
Rail Infrastructure										
Coestel infrastructuro Information and Communication Infrastructure		10 230	6 320	2 497	10 230	2 497	2 497	2 497	2 497	2 497
Infrastructure		10 230	6 320	2 497	16 330	11 197	11 197	7 997	10 107	11 225
Community Assets Heritage Assets		4 533	3 984	4 098	90 554	14 896	14 896	74 796	14 266	14 246
Investment properties	1									
Other Assets Biological or Cultivated Assets		134	641	641	8 171	4 241	4 241 .	7 941	1 220	910
Intangible Assets		649	538	455	8 039	6 630	6 630	14 081	8 724	5 823
Computer Equipment Furniture and Office Equipment		1 208	1 374	1 843	4 408	7 543	7 543	5 343	3 887 1 398	3 434 1 292
Machinery and Equipment		1 192	1 429	1 409	4 087	4 3 5 9	4 369	3 309	1 537	1 514
Transport Assets Land		5 478	4 674	4 772	8 530	7 872	7 872	10 072	4772	4 772
Zoo's, Marine and Non-biological Animals	1							/2.22		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)  EXPENDITURE OTHER ITEMS	5	25 521 8 959	20 743 8 456	16 639 8 412	142 778 10 866	58 689 9 <b>57</b> 6	58 689 9 576	124 939 10 184	45 912 10 579	44 216 11 001
Depreciation	7	7 760	6 931	5 911	6 704	6 704	6 704	7 017	7 325	7 655
Repairs and Maintenance by Asset Class Roads Infrastructure	3	1 198	1 535	2 501	4 152 1 000	2 872 800	2 872 800	3 167 700	3 254 731	3 346 764
Storm water Infrastructure		-	5	-	653		=	977	-	-
Electrical infrastructure Water Supply Infrastructure			2	_		-		12		-
Sanitation Infrastructure		=3	=	3=	383	=	-	-	-	-
Solid Waste Infrastructure Rail Infrastructure		-	-	-	-	-	E .	(2)	-	=
Coastal Infrastructure		50			-		8	-	-	21
Information and Communication Infrastructure Infrastructure		-			1 000	800	800	709	731	764
Community Facilities Sport and Recreation Facilities		H1	=	-		-	-	0-1	-	-
Community Assets		-	-	-	-		-	-	-	-
Heritage Assets Revenue Generating			=	_	_	_		100	-	-
Non-revenue Generating		90	=	(4)	540	_	_		-	20
Investment properties Operational Buildings		494	552	1 412	1 000	500	500	700	731	764
Housing			= =				_	_		2\
Other Assets		494	552	1 412	1 000	500	500	700	731	764
Biological or Gultivated Assets	1	188	=	39	-	:=:	-	S-0	-	-
Biological or Cultivated Assets Servitudes				-	-	-		<del></del>		
Servitudes Licences and Rights Intangible Assets			-		1 300	1 020	1 020	1 200	1 200	1 200
Servitudes Lucences and Rights Intangible Assets Computer Equipment		580	801 6	783 12						182
Servitudes Lucences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment		41	6 t	12 8	102 200	102 100	102 100	167 300	174 313	182 327
Servitudes Lucences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets		1	6	12	102	102	102	167	174	
Servitudes Lucences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marins and Non-biological Animals		1 41 82	6 1 175 —	12 8 287	102 200	102 100 359 —	102 100 350 -	167 300 10B	174 313 104	327 109 - -
Servitudes Lucences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land		1 41 82	6 1 175	12 8 287	102 200	102 100 350	102 100	167 300	174 313	327 1d9 - - - 11 001
Servitudes Lucences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land ZOO's, Marine and Non-biological Animale TOTAL EXPENDITURE OTHER ITEMS Renewal and upgrading of Existing Assets as % of total capex		1 41 82 - B 959 51.2%	6 1 175 - - - - - - - - - - 8.466	12 3 287  8 412	102 200 550 — — — — 10 856 2,8%	102 100 359 - - 9 576 8,3%	102 100 350 - - 9 576 8.3%	187 300 100 - - 10 184 3.2%	174 313 104 — 10 579 17,1%	327 109 - - - 11 001 21,8%
Servitudes Lucences and Rights Intangible Assots Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marins and Non-biological Animals TOTAL EXPENDITURE OTHER ITEMS		1 41 82 - - - B 959	6 1 175  - - B 456	12 8 287 	102 200 550 — — —	102 100 350 - - - 9 576	102 100 350 - - - 9 576	167 300 108 - - - 10 184	174 313 104 — — — —	327 109 - - - 11 001

# MBRR Table A9 - Asset Management

Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on maintenance of equipment by asset class.

The District Municipality maintenance of equipment has increased compared to 2021/22 adjusted budget. Included in the repairs and maintenance of the municipality is, maintenance that needs to be done on municipal buildings, furniture, office equipment, machinery and other equipment. Repairs and Maintenance amounts to R3.1 million for 2022/23.

Table A10 - Basic Service Delivery Measurement

Description	Ref	2018/19	2019/20	2020121	C	urretti Year 2021/	22	2022/23 Medin	m Term Revenue Framework	& Expenditure
Management		Озітерпів	Outcome	Quicome	Original Budget	Adjusted Budget	Full Year Foregast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year + 2024/25
louachold.service tamata	1									
Water: Psp od water inside dwelling	1	_		_				_	_	
Piped water inside yord (but not in dwelling)		2	123				2		2	-
Using public top (at least min.service level)	2		170	170	0.73	(5)	570	_	-	
Other water supply (at least min.service level)	4		22			-		_	-	~
Minimum Service Level and Above sub-total Using public lap (< min.service level)	3	2	2	- 36	12		2	_	=	
Other water supply (< min.service level)	1 4	8			82	0		_	<u> </u>	12
No waler supply		-			-	-	-	-	-	
Below Minimum Servica Level sub-total			-	-	-	_		-	_	
otal number at households	5	- 1	-		-	-	-	-	-	-
aniladon/sewerage;				900		200			100	
Flush toilet (connected to sewerage) Flush teilet (with septic tank)			-			_	-		_	
Chemical toilet		<u> </u>	- 2	-	- 2	2	- 3	120	<u> </u>	12
Pit foilet (versitated)		- 1	3.00		-	100	1 - 1	1 - 1		0.7
Other foliat provisions (> min service level)	1		-	2.0		20	-	_	=	
Minimum Service I, eval and Above sub-total  Bucket tellot	1	2	_	2	12	_	5	-	=	
Bucket tellet Other foliat provisions (< min sendou telet)	1	= =	_	(* E	150		_	-		8
No toilot provisions		2				-	_	_		
Below Minimum Service Level sub-total					-	_		-		
otal number of households	5	-	-	-	-		-	_	-	
Energy:	1							l		
Electricity (at least min.service fevel)		~	523	20	-	120	20	-		29
Electricity - propaid (min.service level)		-								
Minimum Service Level and Above sub-total  Electricity (< min service level)			-	_	_	_	_	_		
Electricity - propaid (< min, service level)		_	_	2			_	_	2	
Other energy sources		_		=.	=	-	50	_	=	10
Balow Minimum Service Level sub-total			- 1	-			_	_		
ptal number of households	5	-	- 1	-	-		-	-	_	
Pefuse:										
Removad at least once a week  Minimum Service Level and Above sub-total		5	_					1.50	- E	100
Removed less frequently than once a week			-	-	-	1 -	-	1-1	_	
Using communal rofuse dunip		2		29		22	= =	-	2	154
Using own refuse dump		= =	9.75	270	100	(2)	-		· · · · · · · · · · · · · · · · · · ·	0.5
Other rubbish disposal		=	243	-	_		(-)	_	E .	35
No rubbish disposal Below Minimum Service Level sub-total				_					-	
Total number of households	5			_	-	-	-	-	-	-
	7									
Households receiving Free Basic Sprvice Water (5 kilolites per houseltoid per month)	7	_						_		
Sanitation (froe minimum level service)		2		-				_	_	82
Electricity/other energy (50kwh per bausahald per month)		2	-	-	-	2.0	23	525	_	72
Rofuse (removed at least once a week)		_			_				-	
Cost of Free Basic Services provided - Formal Softlements (R'000)	8	l i								
Water (5 kilehtres per indigent household per month)	1	2		-	-		_	-	-	15
Sonitation (free sanitation service to indigent households)  Electricity/other energy (50kwh per Indigent household per month)		8	12	27	3					8
Refuse (removed once a week for indigent households)	1		5-5		_	-	_	100	_	100
Cost of Free Basic Services provided - Informal Formal Bettlements (R:000)					-		9		=	8-
otal cost of FBS provided	+		-	_	-	-	-	_		
lahest level of free service provided per household										
Properly rates (R value (hreshold) Water (kilolities per household per month)										
Banitation (kitolities per household per month)										
Sanitation (Rand per household per month)										
Electricity (town per household per month)										
Refuse (average itres per week)	+-									
(8009) aunovided (9009)	9									
Proporty rates (tariff adjustment) ( Impermissable values per section 17 of MPRA)										
Properly rates exemptions, reductions and relates and impermissable values in excess of section 17 of MPRA)	1									
Water (in excess of 6 killalitres per indigent household per month)	1	5	-	- 3	E .				E :	
Sociation (in excess of free sanitation service to indigent households)		-		340			0.00	-	- 1	
Electricity/other energy (in excess of 60 kwh per indigent household per month)		2	-			-	_	-	- 1	
Refuse (in excess of one removal a week for indigent households)	1		17	100	_ =		-			
Municipal Housing - rental rebates Housing - top structure subsidies	в									
Mousing - top structure subsidies Other	1 6									
otal revenue cost of subsidised services provided		/ -	-	-	-	-		-	-	7.

#### MBRR Table A9 - Basic Service Delivery Measurement

Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

# PART 2: SUPPORTING DOCUMENTATION

# 2.1. Overview of the annual budget process

# **Section 21** – Budget Preparation Process

- ■The schedule of key deadlines (IDP/PMS & Budget process Plan) was tabled and published on the 30<sup>th</sup> August 2021.
- ■The 2022/23 Draft Budget will be tabled together with the review of the IDP in council.
- ■The Final Budget will be tabled and approved by council not later than 31st of May 2022.

#### **OUTCOMES OF CONSULTATIVE PROCESS**

- After Council's approval of the adjustment budget on 28<sup>th</sup> February 2022, the following consultation processes and Meetings in terms of section 23 of the MFMA were held with identified stakeholders on the contents of the budget as well as on measurable performance indicators for the 2022/23 budget year:
  - Budget Strategic Session
  - Budget Committee working sessions HOD's / Unit Managers
  - Submission of the Draft IDP and Budget to Council (to be submitted to council meeting scheduled for May 2022)
  - Advertisement on a local newspaper once approved in council
  - National Treasury and other sector departments as prescribed by section 23 of the MFMA.
- As a further enhancement to this, quarterly service targets and monthly financial targets are contained in the Service Delivery and Budget Implementation Plan (SDBIP). This must be approved by the Mayor within 28 days after the approval of the final budget and forms the basis for the Municipality's in year monitoring.
- The District developmental model was launched during the 2019/20 financial year
  and Technical IGR forum meetings were resuscitated. The forum played a very
  important role for the alignment of three spheres of government's objectives,
  National, Provincial and Local government. The IDPs of three local and of the
  district are in fact the product of the collaboration of the Dr KKDM with the sector
  departments and the locals.



## ITEM A.182/08/2021

## SCHEDULE OF BUDGET KEY DEADLINES - 2021/2022

5/1/1

# **THEREFORE RESOLVED**

That the time schedule of budget key deadlines for 2021/2022 budget year is tabled before the Municipal Council for approval.

# 2.2. Overview of alignment of annual Budget with IDP

# DC40 Dr Kenneth Kaunda - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

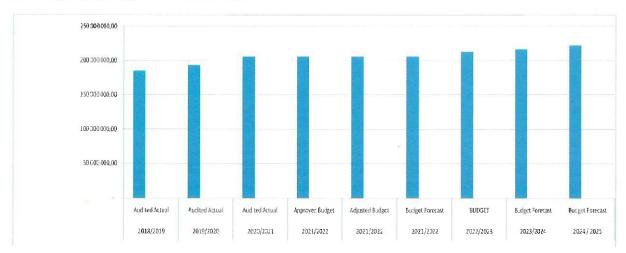
DC40 Dr Kenneth Kaunda - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue) 2022/23 Medium Term Revenue & Expenditure Strategic Objective 2018/19 Current Year 2021/22 2019/20 2020/21 Audited Audited Audited Original Adjusted Full Year Budget Year Budget Year +1 Budget Year +2 Outcome Outcome Outcome Budget Budget Forecast 2022/23 2023/24 SOOD GOVERNANCE AND PUBLIC PARTICIPATION MUNICIPAL FINANCIAL 195 091 203 706 206 470 206 478 219 632 185 339 206 478 213 554 226 036 VIABILITY AND MANAGEMENT 4 171 4 636 4 636 4 636 5 0 1 1 2 642 2738 DEVELOPMENT MUNICIPAL TRANSFORMATION 205 328 DEVELOPMENT BASIC SERVICE DELIVERY 1 547 5 430 407 500 500 500 500 522 545 ND INFRASTRUCTURE DEVELOPMENT Total Revenue (excluding capital transfers and contributions) 186 886 201 177 208 613 211 606 211 689 211 689 219 065 222 796 229 320

#### 2.3. Measurable performance objectives and indicators

# DC40 Dr Kenneth Kaunda - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

DC40 Dr Kenneth Kaunda - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure) 2022/23 Medium Term Revenue & Expenditure Strategic Objective 2018/19 Current Year 2021/22 Audited Full Year Audited Audited Original Adjusted **Budget Year** Budget Year +1 Budget Year +2 R thousand 2022/23 2023/24 2024/25 Budget PATIAL RATIONALE GOOD GOVERNANCE AND 46 135 49 808 58 472 68 480 68 382 68 382 68 150 71 368 74 294 PUBLIC PARTICIPATION MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT 41 560 35 340 35 490 30 106 29 886 31 443 31 917 32 508 29 886 DISTRICT ECONOMIC 10 212 8 503 21 084 28 353 29 467 29 467 29 067 25 179 25 220 EVELOPMENT MUNICIPAL TRANSFORMATION 35 259 DEVELOPMENT BASIC SERVICE DELIVERY 39 821 44 369 49 503 51603 54 450 54 450 53 872 54 665 57 046 AND INFRASTRUCTURE DEVELOPMENT Allocations to other priorities 170 784 194 717 168 612 211 603 211 688 211 688 215 381 217 198 224 326 Total Expenditure

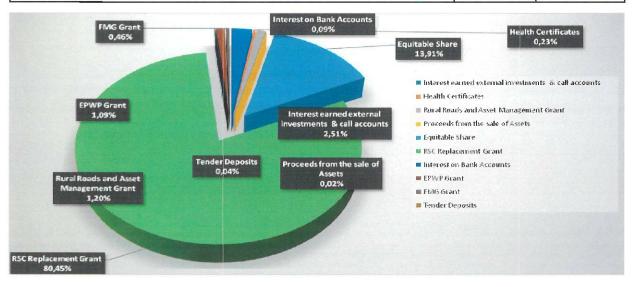
#### **REVENUE BY MAJOR SOURCE**



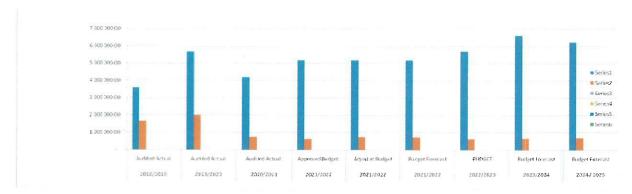
·	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2023/2024	2024 / 2025
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Transfers Recog. Operating	185 178 514,00	193 505 872,85	205 800 159,00	205 766 000,00	205 766 000,00	205 766 000,00	212 725 000,00	216 177 000,00	222 402 980,00
Transfers Recog. Capital	i.								
Total revenue by major source	185 178 514,00	193 505 872,85	205 800 159,00	205 766 000,00	205 766 000,00	205 766 000,00	212 725 000,00	216 177 000,00	222 402 980,00

# **SOURCE OF FUNDING AS A PERCENTAGE (%)**

The following sources of funding forms part of funding as a percent	tage of total	funding:	
			As % of
BUDGET FUNDING			Total funding
Interest earned external investments & call accounts		5 500 000	2,51
Health Certificates		500 000	0,23
Rural Roads and Asset Management Grant		2 632 000	1,20
Proceeds from the sale of Assets		50 000	0,02
Equitable Share		30 480 000	13,91
RSC Replacement Grant		176 234 000	80,45
Interest on Bank Accounts		200 000	0,09
EPWP Grant		2 379 000	1,09
FMG Grant		1 000 000	0,46
Tender Deposits		90 000	0,04
TOTAL FUNDING		219 065 000	100,00

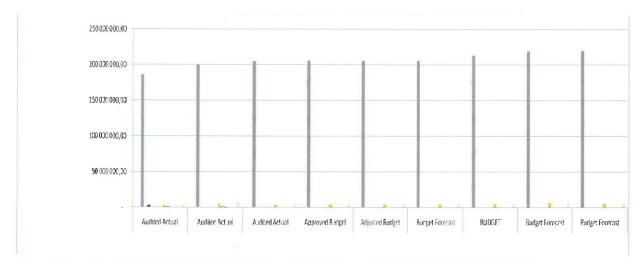


#### **REVENUE BY MINOR SOURCE**



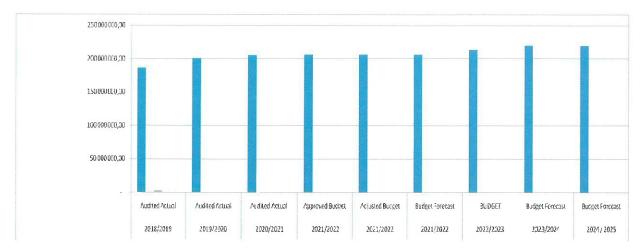
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2023/2024	2024 / 2025
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Interest External Investmen	3 595 948,19	5 677 254,00	4 201 606,00	5 200 000,00	5 200 000,00	5 200 000,00	5 700 000,00	6 618 960,00	6 218 586,00
Other Revenue	1 655 803,00	1 989 231,00	744 869,00	640 000,00	723 263,00	723 263,00	640 000,00	668 160,00	698 227,00
Rental of Facilities	200	_	-	-	-		-		
Interest Outstanding Debtor									
	-	-		-	1-9	-	-		
Gain on Disposal of PPE	-	(-)		-		-		- "	-
Total revenue by minor source	5 251 751,19	7 668 485,00	4 946 475,00	5 840 000,00	5 923 263,00	5 923 263,00	6 340 000,00	7 287 120,00	6 916 813,00

## **REVENUE BY MUNICIPAL VOTE**



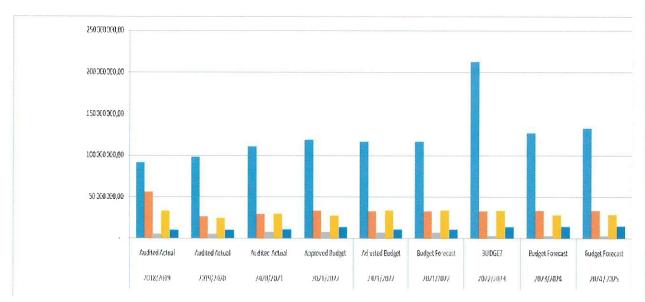
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2023/2024	2024 / 2025
	Audited Actual	Audited Actual	Audited Actual	Approved Budget:	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Office of the Executive Mayor		4 633,64		-	-	-	-		
Office of the Speaker	-			-		-	-	-	-
Municipal Manager Admin.	- 1			-	-	-		-	-
Budget and Treasury	186 385 433,19	200 247 526,27	205 839 850,50	206 470 000,00	206 478 385,00	206 478 385,00	213 554 000,00	219 631 960,00	220 636 303,00
Corporate Services	3 649 314,00		328 307,47	-	74 878,00	74 878,00	-	-	-
LEDT & Planning	-	477 832,40	4 171 000,00	4 636 000,00	4 636 000,00	4 636 000,00	5 011 000,00	2 642 000,00	2 738 000,00
Community Services	395 518,00	447 000,00	407 476,06	500 000,00	500 000,00	500 000,00	500 000,00	522 000,00	545 490,00
Total revenue by municipal vote	190 430 265,19	201 176 992,31	210 746 634,03	211 606 000,00	211 689 263,00	211 689 263,00	219 066 000,00	222 796 960,00	223 919 793,00

# **REVENUE BY STANDARD CLASSIFICATION**



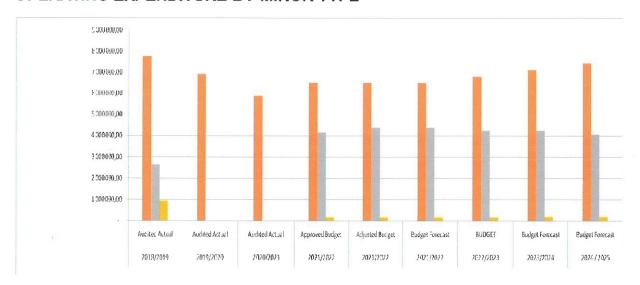
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2023/2024	2024 / 2025
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Executive Mayor		4 633,64	-	-					-
Municipal Manager	-							-	-
Budget and Treasury	186 385 433,19	200 247 526,27	205 839 850,50	206 470 000,00	206 478 385,00	206 478 385,00	213 554 000,00	219 631 960,00	220 636 303,00
Corporate Services	3 649 314,00		328 307,47		74 878,00	74 878,00		-	-
LEDT & Planning	-	477 832,40	4 171 000,00	4 636 000,00	4 636 000,00	4 636 000,00	5 011 000,00	2 642 000,00	2738 000,00
Community Services	395 518,00	447 000,00	407 476,06	500 DD0,0D	500 000,00	500 000,00	500 000,00	522 000,00	545 490,00
Total revenue by standard class	190 430 265,19	201 176 992,31	210 746 634,03	211 606 000,00	211 689 263,00	211 689 263,00	219 065 000,00	222 795 960,00	223 919 793,00

## **OPERATING EXPENDITURE BY MAJOR TYPE**



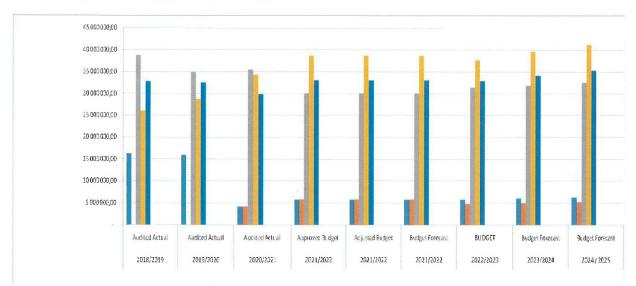
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2023/2024	2024 / 2025
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Employee Related Costs	90 647 860,00	97 442 027,00	110 330 545,00	119 015 734,00	116 015 734,00	116 015 734,00	212 515 734,00	126 862 433,00	132 571 236,00
Other expenditure	55 624 234,00	25 938 184,00	29 285 114,00	32 809 750,00	32 621 750,00	32 621 750,00	32 217 450,00	33 045 578,00	32 933 356,00
Grants&Subsidies Paid Operating	5 178 050,00	5 073 489,00	7 703 797,00	8 122 000,00	6 950 000,00	6 950 000,00	3 200 000,00	3 274 800,00	3 354 666,00
Contracted services	33 201 471,00	24 197 842,00	29 661 792,00	27 698 300,00	34 163 300,00	34 163 300,00	33 583 000,00	28 250 568,00	28 908 974,00
Remuneration of councillors	9 850 183,00	10 253 749,00	10 366 968,00	13 074 855,00	10 824 855,00	10 824 855,00	13 574 855,00	14 172 148,00	14 809 891,00
Total expenditure major type	194 501 798,00	162 905 291,00	187 348 216,00	200 720 639,00	200 575 639,00	200 575 639,00	295 091 839,00	205 605 527,00	212 578 123,00

## **OPERATING EXPENDITURE BY MINOR TYPE**



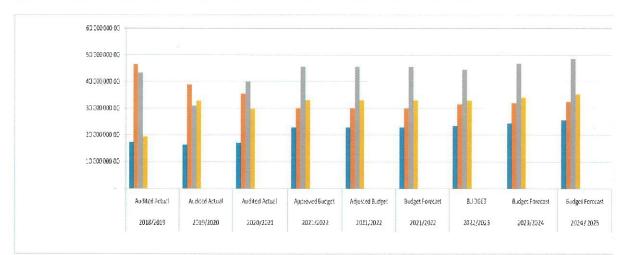
	2018/2019 Audited Actual	2019/2020 Audited Actual	2020/2021 Audited Actual	2021/2022 Approved Budget	2021/2022 Adjusted Budget	2021/2022 Budget Forecast	2022/2023 BUDGET	2023/2024 Budget Forecast	2024 / 2025 Budget Forecast
Finance charges						н			
Depreciation & asset impairment	7 760 118,00	6 930 570,00	5 911 003,00	6 509 D71,00	6 509 071,00	6 509 071,00	6 821 506,00	7 121 651,00	7 442 125,00
Other materials	2 675 615,00	-	-	4 178 000,00	4 408 000,00	4 408 000,00	4 273 000,00	4 267 012,00	4 093 407,00
Loss on disposal of PPE	959 539,00			195 000,00	195 000,00	195 000,00	195 000,00	203 580,00	212 740,00
Debt impairment				-		-	-	-	-
Total expenditure by minor type	11 395 272,00	6 930 570,00	5 911 003,00	10 882 071,00	11 112 071,00	11 112 071,00	11 289 506,00	11 592 243,00	11 748 272,00

# **OPERATING EXPENDITURE BY MUNICIPAL VOTE**



	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2023/2024	2024 / 2025
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Office of the Executive Mayor	16 340 490,00	15 956 622,40	4 163 100,31	5 <b>7</b> 26 272,00	5 726 272,00	5 726 272,00	5 754 632,00	5 999 036,00	6 259 993,00
Office of the Speaker	-	-	4 245 612,08	5 841 581,00	5 841 581,00	5 841 581,00	4 820 900,00	5 033 019,00	5 259 505,00
Chief Whip	-	-	4 698 438,72	5 938 366,00	5 938 366,00	5 938 366,00	2 208 480,00	2 253 453,00	2 354 858 00
Councillors	-		3 970 799,63	5 403 000,00	5 403 000,00	5 403 000,00	10 712 886,00	11 184 253,00	11 687 542,00
Municipal Manager Admin.	26 066 807,00	28 809 390,39	34 375 681,68	38 591 753,00	38 691 753,00	38 691 753,00	37 767 393,00	39 709 319,00	41 219 739,00
Internal Audit	4 950 010,00	5 042 005,92	5 560 553,76	6 879 484,00	6 879 484,00	6 879 484,00	6 885 460,00	7 188 423,00	7 511 900,00
Corporate Services Admin.	32 815 516,00	32 517 538,01	29 839 348,35	33 060 501,00	33 060 501,00	33 060 501,00	32 848 941,00	34 070 095,00	35 259 241,00
Budget and Treasury	38 795 147,00	34 993 748,29	35 489 796,41	30 105 733,00	30 105 733,00	30 105 733,00	31 443 177,00	31 916 678,00	32 507 839,00
LEDT & Planning	12 454 237,00	36 516 282,75	21 110 174,25	28 352 772,00	28 352 772,00	28 352 772,00	29 066 572,00	25 178 615,00	25 219 916,00
Community Services	40 313 863,00	14 776 753,84	49 805 713,83	51 603 248,00	51 503 248,00	51 603 248,00	53 872 104,00	54 664 879,00	57 045 862,00
Total Operating Expenditure	171 736 060,00	168 612 341,60	193 269 219,02	211 802 710,00	211 802 710,00	211 602 710,00	215 380 545,00	217 197 770,00	224 326 395,00

## **OPERATING EXPENDITURE BY STANDARD CLASSIFICATION**

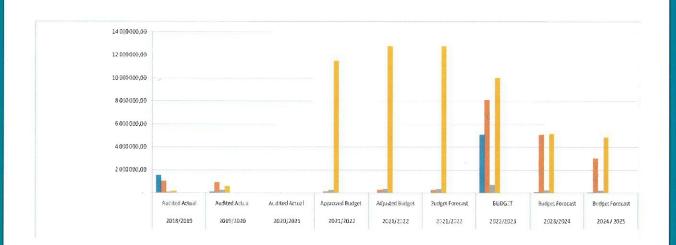


	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2023/2024	2024 / 2025
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	Budget Forecast
Executive and Council	17 300 836,54	16 340 490,00	17 077 950,74	22 909 219,00	22 909 219,00	22 909 219,00	23 496 898,00	24 469 761,00	25 561 898,00
Municipal Manager Admin.	43 289 707,85	31 016 817,00	39 936 235,44	45 571 237,00	45 571 237,00	45 571 237,00	44 652 853,00	46 897 742,00	48 731 639,00
Corporate Services Admin.	19 301 080,61	32 815 516,00	29 839 348,35	33 060 501,00	33 060 501,00	33 060 501,00	32 848 941,00	34 070 095,00	35 259 241,00
Budget and Treasury	46 431 116,52	38 795 147,00	35 489 796,41	30 105 733,00	30 105 733,00	30 105 733,00	31 443 177,00	31 916 678,00	32 507 839,00
LEDT & Planning	25 189 989,55	12 454 237,00	21 110 174,25	28 352 772,00	28 352 772,00	28 352 772,00	29 066 572,00	25 178 615,00	25 219 916,00
Community Services	35 311 957,04	40 313 853,00	49 805 713,83	51 603 248,00	51 603 248,00	51 603 248,00	53 872 104,00	54 664 879,00	57 045 862,00
TOTALS	186 824 688,11	171 736 060,00	193 259 219,02	211 602 710,00	211 602 710,00	211 602 710,00	215 380 545,00	217 197 770,00	224 326 395,00

### CAPITAL EXPENDITURE BY VOTE AND FUNCTIONAL CLASSIFICATION

The capital needs of the municipality consist of Computer equipment, Software, office furniture and equipment for the new and existing staff members.

The following GRAPH provides a breakdown of budgeted **capital expenditure** by vote:



	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2023/2024	2024 / 2025
	Audited Actual	Audited Actual	Audited Actual	Approved Budget	Adjusted Budget	Budget Forecast	BUDGET	Budget Forecast	8udget Forecast
Executive and Council	1 559 411,16	100 288,77		10 000,00	10 000,00	10 000,00	5 060 000,00	60,000,00	45 000,00
Chief Whip			-	-		-	70 000,00	70 880,00	56 820,00
Municipal Manager Admin.	111 566,00	282 001,30		265 000,00	350 000,00	350 000,00	741 000,00	257 860,00	220 913,00
Corporate Services Admin.	181 031,00	644 902,83		11 510 000,00	12 800 000,00	12 800 000,00	10 050 000,00	5 193 800,00	4 859 371,00
Budget and Treasury	1 068 966,22	959 015,00		150 000,00	280 000,00	280 000,00	8 130 000,00	5 085 000,00	3 060 000,00
LEDT & Planning	157 136,00	-		96 350 000,00	18 820 000,00	18 820 000,00	75 550 000,00	17 610 000,00	18 727 450,00
Community Services	212 243,79	369 381,25		9 020 000,00	9 790 000,00	9 790 000,00	8 700 000,00	996 000,00	607 745,00
TOTALS	3 290 354,17	2 355 589,15	-	117 305 000,00	42 050 000,00	42 050 000,00	108 301 000,00	29 273 540,00	27 577 299,00

### 2.4. Overview of Budget Related Policies

Amongst other policies the below listed budget related policies will be work shopped to the elected councilors of Dr Kenneth Kaunda District Municipality before the approval of the final budget for 2022/23 MTREF.

## 1) Draft Budget and Virement policy Purpose and objective of the policy

The purpose of this policy is to comply with Circular 14, 15, 19, 28,51 of the MFMA as well as Chapter 4 of the MFMA by providing a concise, easy to use document that provides a brief overview of the budget process and budgeting principles by constructing guidelines against which to measure outcomes, to ensure that the municipal budget and budget process will enhance transparency, accountability and effective financial management. This policy's objective serves to give guidance and compliance with applicable Act and Regulations, facilitation of internal operations with regard to municipal budget management.

## 2) Draft Subsistence and |Travelling Allowance Policy Purpose and objective of the policy

The purpose of this policy is to comply with Circular 14, 15, 19, 28,51 of the MFMA as well as Chapter 4 of the MFMA by providing a concise, easy to use document that provides a brief overview of the budget process and budgeting principles by constructing guidelines against which to measure outcomes, to ensure that the municipal budget and budget process will enhance transparency, accountability and effective financial management. This policy's objective serves to give guidance and compliance with applicable Act and Regulations, facilitation of internal operations with regard to municipal budget management.

## 3) Cash Management Policy Introduction

Availability of cash is one of the key requirements for financial sustainability for any organisation. Accumulated surplus is not an indicator of available cash and should not be seen as having a direct correlation with surplus cash.

One of the first and most important issues that must be borne in mind is that financial statements of municipalities are compiled on the accrual basis (GRAP / GAAP accounting standards used as basis of compilation) and not on the cash basis as Provincial and National Government. In the past the accrual basis was used, but fund accounting was applied and not GRAP. This change in accounting basis led to the accumulation of larger than expected accounting surpluses with little or no relation to cash reserves.

Cash Management will include all amounts disclosed on the financial statements on the following line items:

- 3.1.1 Investments (Long Term and Short Term)
- 3.1.2 Cash and Cash Equivalents
- 3.2. Determination of minimum cash levels to retain: Part 1: Encumbered Cash

#### 3.2.1 Unspent Conditional Grants

Any grants received from the National or Provincial Government that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than the intended purpose as per the conditions of the grant.

### 3.2.2 Developers Contributions

Any amounts received as development contributions that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than capital infrastructure improvements. There is no requirement to spend the contributions received on the development where the contributions originated from but must be utilised for the creation of additional infrastructure capacity.

#### 3.2.3 Capital Replacement Reserve

Funds set aside for the Capital Replacement Reserve must be held in cash and only utilised for the acquisition of capital assets in accordance with the approved capital budget of Council.

### 3.2.4 Unspent Loan Funding

Any borrowed funds that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than the intended purpose as per the loan agreements.

#### 3.2.5 Deposits held

Consumer deposits are amount paid by customers, to be withheld by the municipality from the opening of an account till termination. The deposits will be refunded on termination provided the customer does not owe the municipality on municipal accounts. Consumer deposits must be cash-backed.

#### 3.2.6 Retentions held

Retention in contracts are amounts be held as a set off in the event the contractor does honouring the contract in regards to defects. Normally retention is held for the cost of rectification of defects during the construction period and for the cost of rectification of defects during the defects liability period, usually 12 months after the date of practical completion. The retentions held are thus not available for purposes other than releasing the funds to the contractor at the end of the defects period and should be held in cash and not utilised for other purposes. This is included in the creditors part of the Working Capital Cash Provision.

## 3. 3 Determination of minimum cash levels to retain: Part 2: Balance Sheet Provisions and Reserves

The Accounting Policy of the Municipality contains the following sections relating to provisions: A provision is recognised when the economic entity has a present obligation (legal or constructive) as a result of a past event and it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The economic entity does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

Provisions are reviewed annually and those estimated to be settled within the next twelve months are treated as current liabilities. All other provisions are treated as long term liabilities.

## 4) Supply Chain Management Policy

#### **OBJECTIVES OF THIS POLICY**

- 4.1 The objectives of this policy are to implement the legislative provisions relating to the supply chain management of the Municipality, that:
  - 4.1.1 gives effect to:
  - 4.1.2 section
  - 4.1.3 217 of the Constitution; and
  - 4.1.4 Part 1 of Chapter 11 and other applicable provisions of the MFMA:
  - 4.2. is fair, equitable, transparent, competitive and cost effective;
  - 4.3. complies with:
    - 4.3.1. the regulatory framework prescribed in Chapter 2 of the SCMR; and
    - 4.3.2. any minimum norms and standards that may be prescribed by means of regulations or guidelines as envisaged by the provisions of section 168 of the MFMA;
  - 4.4. is consistent with other applicable legislation;
- 4.5. does not undermine the objective for uniformity in Supply Chain Management Systems between organs of state in all spheres; and
- 4.6. is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.
  - 4.7. The Municipality may not act otherwise than in accordance with this Supply Chain Management Policy when:

- 4.7.1. procuring goods and/or services;
- 4.7.2. disposing of goods no longer needed
- 4.7.3. selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the MSA applies; or
- 4.7.4. In the case of the Municipality selecting external mechanisms referred to in section 80(1)(b) of the MSA for the provision of municipal services in circumstances contemplated in section 83 of that Act

To assure the creation of an environment where business can be conducted with integrity and in a fair, reasonable and accountable manner, this policy will ensure that the Municipal Manager and all officials of the Municipality involved in supply chain management activities must act with integrity, accountability, transparency and with the highest of ethical standards and free of favouritism, nepotism and corruption of any kind. The officials of the Municipality involved in supply chain management activities must adhere to the code of ethical standards contained in the policy.

## 2.5. Overview of Budget Assumptions

- The 2022/23 Draft Annual budget has been prepared in accordance with Municipal Budget and Reporting Regulations of 2009 and the guidelines as set out in MFMA Municipal budget circular for the 2022/23 MTREF - Circular 115 of 04 March 2022.
- National Treasury has set out the requirements for funding the budget and producing a credible budget. Attention was given to Section 18(1) of the MFMA, which states that an annual budget may only be funded from:
  - Realistically anticipated revenues to be collected;
  - Cash-backed accumulated funds from previous years" surpluses not
  - committed for other purposes; and
  - Borrowed funds, but only for the capital budget referred to in section 17(2).
- Achievement of this requirement in totality effectively means that a Council has "balanced" its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

- The Municipalities must adopt a conservative approach when projecting their expected revenue and cash receipts as well as pay particular attention to managing of revenue effectively and carefully, evaluate all spending.
- The 2022/23 to 2024/25 calculations were based on Consumer Price Index of 4.8% 2022/23, 4.4% 2023/24 and 4.5% 2024/25 published on the MFMA Circular no. 108.

Fiscal Year	2020/21	2021/22	2022/23	2023/24	2024/25
	Actual	Estimate		Forecast	
CPI Inflation	2.9%	4.5%	4.8%	4.4%	4.5%

- The Upper Limit Remuneration, Allowances and benefits of members of municipal council for 2022/23 budget year is provided on inflation related rate and as per Remuneration of Public Office Bearers Act, as published by the Minister of Local Government from time to time for the determination of upper limits of salaries, allowances and benefits of different members of municipal councils, Councillors Salaries.
- Employee related costs takes in to consideration The South African Local Government Bargaining Council Salary and Wage Collective Agreement.
- Other operating expenditure has been provided at increase as per the current inflation estimated targets of 4.4%, previous financial year performance and needs analysis and capital expenditure has been provided for at zero based budgeting and as per the needs analysis. The budget provided for were based on the departmental inputs in line with their IDP objectives of each department.
- In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures.
- Repairs and maintenance do not have the same impact as in the case of local municipalities. The provision made on the budgeted is sufficient to cover Repairs and Maintenance

The 2022/23 budget will pay particular attention to reducing line items that are not
critical to service delivery to reinforce cost containment measures which were
approved by Council. Municipality has started to implement the cost containment
measures on consultancy fees, travel and related costs, advertising, catering,
events costs and accommodation.

## 2.6. Overview of Budget Funding

## **Operating Revenue Framework**

The following table is a summary of the 2022/23 MTREF (classified by main revenue source):

Table 2

		CUR	RENT YEAR 2021 /	2022	MEDIUM TER	RM REVENU	JE & EXPENDITURE	FRAMEWORK
	REVENUE BY SOURCE	APPROVED BUDGET	ADJUSTMENT BUDGET	ACTUALS AS AT FEBRUARY 2022	2022 / 2023 BUDGET	GROWTH RATE	2023 / 2024 Budget	2024 / 2025 BUDGET
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 000 000,00	- 1 000 000,00	- 404 389,04	- 1 000 000,00		- 1 044 000,00	1 090 980,00
2	TS_O_M_NRF_EQUITABLE SHARE	- 28 052 000,00	- 28 052 000,00	- 21 039 070,00	- 30 480 000,00	8,66	- 32 393 000,00	- 34 495 000,00
3	TS_O_M_NRF_FUELLEVY	- 172 078 000,00	- 172 078 000,00	- 129 058 930,00	- 176 234 000,00	2,42	- 180 098 000,00	- 184 079 000,00
4	INTER: BANK ACCOUNTS	- 1 200 000,00	- 1 200 000,00	- 101 251,84	- 200 000,00	- 83,33	- 208 800,00	- 218 196,00
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 4 000 000,00	- 4 000 000,00	- 2 486 277,68	- 5 500 000,00	37,50	- 5 742 000,00	- 6 000 390,00
6	COMMISSION: INSURANCE	-	- 8 385,00	- 9 501,86		- 100,00	-	
7	SALE OF: ASSET < CAP THRESH	- 50 000,00	- 50 000,00	- 18 599,00	- 50 000,00	-	- 52 200,00	- 54 549,00
8	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 90 000,00	- 90 000,00	- 65 100,00	- 90 000,00	- 1	- 93 960,00	- 98 188,20
9	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	-	- 74 878,00	- 104 365,12	-	- 100,00	-	-
10	TS_O_M_NG_EPWP GRANT	- 2 122 000,00	- 2 122 000,00	- 1 206 625,82	- 2 379 000,00	12,11	-	
11	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2514000,00	- 2514 000,00	- 1 432 962,50	- 2 632 000,00	4,69	- 2 642 000,00	- 2 738 000,00
12	HEALTH CERTIFICATES	- 500 000,00	- 500 000,00	- 300 310,51	- 500 000,00	-	522 000,00	- 545 490,00
	TOTAL: INCOME	- 211 606 000,00	- 211 689 263,00	- 156 227 383,37	- 219 065 000,00	3,48	- 222 795 960,00	- 229 319 793,20

## Summary of revenue classified by main revenue source

- (i) The following sources of revenue demonstrate an increase of 3.48% or R7.3 Million for the 2022/23 financial year when compared to the 2021/22 Adjustment Budget.
  - Equitable share has increased by 8.66% or R2.4 Million as compared to the 2021/22 Adjustment Budget.
  - RSC Replacement Grant has increased by 2.42% or R4.1 Million as compared to the 2021/22 Adjustment Budget.
  - EPWP Grant has increased by 12.11% **or R257 Thousand** as compared to the 2021/22 Adjustment Budget.
  - Rural Roads Asset Management (RRAMS) has increased by 4.69% or R118 Thousand as compared to the 2021/22 Adjustment Budget.

- Interest on short term investment and call accounts has increased by 37.50% or R1.5 Million as compared to the 2021/22 Adjustment Budget.
- LGSETA Grant and commission on insurance are recognised as and when received

The following table is a summary of the 2022/23 MTREF (classified by main revenue source):

### Summary of revenue classified by main revenue source

DC40 Dr Kenneth Kaunda - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2018/19	2019/20	2020/21		Current Ye	ar 2021/22		2022/23 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Sudget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue By Source											
Property rales	2	-	-	=	_	-	-	-	-	8=	-
Service charges - electricity revenue	2	-	-0	-	-	-		-	-	-	-
Service charges - water revenue	2	- 1		_	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-		-	-	-	-	=	-	_	-
Service charges - refuse revenue	2	_	-,	_		-	-	-	-	-	-
Rental of facilities and equipment											
Interest earned - external investments		3 596	5 677	4 186	5 200	5 200	5 200	2 590	5700	5 951	6 219
Interest earned - outstanding debtors											
Dividends received		_		274	_	-		=	_	_	_
Fines, penalties and forfeits			-8	2-			-	-	_	_	-
Licences and permits		396	478	407	500	500	500	300	500	522	545
Agency services											
Transfers and subsidies	il	24 357	30 529	36 288	33 688	33 763	33 763	24 187	36 491	36 079	38 324
Other revenue	2	158 530	164 493	167 448	172 218	172 226	172 226	129 153	176 374	180 244	184 232
Gains		8	- ,	9	_	-			-	-	
Total Revenue (excluding capital transfers and contributions)		186 886	201 177	208 613	211 606	211 689	211 689	156 231	219 065	222 796	229 320

## **Operating Expenditure Framework**

The following table is a high-level summary of the 2022/23 budget and MTREF (classified per main type of operating expenditure).

DC40 Dr Kenneth Kaunda - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2018/19	2019/20	2020/21		Current Ye	ar 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Expenditure By Type	т 1	ı	1	-	I	1	1		ı	i i	
Employee related costs	2	89 696	96 365	111 253	119 016	116 016	116 016	84 729	121 516	126 862	132 571
Remuneration of councillors		9 850	10 257	10 367	13 075	10 825	10 825	7 413	13 575	14 172	14 810
Debt impairment	3	-	_	-	_	-	-	~	_	-	-
Depreciation & asset impairment	2	7 760	6 931	5 911	6 704	6 704	6 704	-	7 017	7 325	7 655
Finance charges	1 1	-	-	-	_	-	-	_	-	-	
Bulk purchases - electricity	2	-	-	-	-		-	-	-	-	
Inventory consumed	8	-	- 1	-	4 178	4 408	4 408	-	4 273	4 267	4 093
Contracted services		29 657	24 248	29 693	27 698	34 343	34 343	23 279	33 5B3	28 251	28 909
Transfers and subsidies	1 1	4 333	6 9 1 9	7 704	8 122	6 950	6 950	116	3 200	3 275	3 355
Other expenditure	4, 5	25 852	20 326	25 868	32 810	32 442	32 442	18 691	32 217	33 046	32 933
Losses		960	-	536		-	-	-		-	-
Total Expenditure		168 108	165 045	191 331	211 603	211 688	211 688	134 229	215 381	217 198	224 326

i. The proposed operating expenditure for the 2022/23 financial year has been appropriated at R215.3 Million and translates into a budgeted surplus of R3.6 Million. The operating expenditure has increased by 1.74% or R3.6 Million in the 2022/23 financial year when compared to the 2021/22 Adjustment Budget.

## The allocation towards operating expenditure budget is as follows:

- (i) The proposed operating expenditure for the 2022/23 financial year of R215.3 Million is allocated as follows:
  - The employee related costs for the 2022/23 financial has been appropriated at R121.5 Million. The employee related costs have increased by 4.74%. The 4.74% estimate is made while waiting for the final pronouncement by the SALGA Bargaining Council to finalise the multi-year salary agreement. The employee related cost budget constitutes 56.42 % of the total operating expenditure budget.
  - The proposed remuneration of councillors for the 2022/23 financial has been appropriated at R13.5 Million. The estimate is made while waiting for the final pronouncement on the increase by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).
  - After consideration of employee related cost and the remuneration of Councillors the municipality is left with R80.2Million from the total operating expenditure budget. The R80.2 Million is then allocated to Outsource Services, Consultants and Professional Services, Contractors, Operational Costs, Inventory, Operating leases, Transfers and Subsidies as well as Depreciation.

**Table 3 Outsource Services** 

What i	OUTSOURCE SERVICES	CURI	RENT YEAR 2021 /	2022	MEDIUM T	ERM REVEN	UE & EXPENDITURE F	RAMEWORK
NO	DISCRIPTION	APPROVED BUDGET	ADJUSTMENT BUDGET	ACTUALS AS AT FEBRUARY 2022	2022 / 2023 BUDGET	GROWTH RATE	2023 / 2024 BUDGET	2024 / 2025 BUDGET
1	OS: BURIAL SERVICES	250 000,00	300 000,00	292 700,00	400 000,00	33,33	417 600,00	436 392,00
2	OS: CATERING SERVICES	1 310 000,00	1 980 000,00	882 955,85	2 280 000,00	15,15	2 328 120,00	2 432 886,00
3	OS: CLEANING SERVICES	100 000,00	100 000,00	88 735,20	100 000,00	-	104 400,00	109 098,00
4	OS: CLEARING & GRASS CUTTING SERVICES	300 000,00	400 000,00	270 500,00	800 000,00	100,00	835 200,00	872 784,00
5	OS: DRIVERS LICENSE CARDS	50 000,00	50 000,00	-	50 000,00	-	52 200,00	54 549,00
- 6	OS: HYGIENE SERVICES	130 000,00	110 000,00	-	50 000,00	- 54,55	52 200,00	54 549,00
7	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	35 000,00	65 000,00	31 649,74	50 000,00	- 23,08	-	-
8	OS: PERSONNEL & LABOUR	5 800 000,00	8 222 000,00	5 637 681,06	7 079 000,00	- 13,90	4 906 800,00	5 127 606,00
9	OS: TRANSPORT SERVICES	400 000,00	320 000,00	-	580 000,00	81,25	605 520,00	632 768,00
	SUB TOTAL : OUTSOURCE SERVICES	8 375 000,00	11 547 000,00	7 204 221,85	11 389 000,00	- 1,37	9 302 040,00	9 720 632,00

(a) The proposed outsource services budget for the 2022/23 financial year has been appropriated at R11.3 Million. The outsource services has decreased by 1.36% or R158 Thousand when compared to the 2021/22 Adjustment Budget. For the two outer years, outsource services will decrease by 18.32% or **R2**Million in 2023/24and increase by 4.49% or **R418Thousand**in 2024/25.

**Table 4 Consultants and Professional Services** 

	CONSULTANTS AND PROFESSIONAL SERVICES	<b>KUR</b>	RENT YEAR 2021	2022	MEDIUM T	ERM REVEN	JE & EXPENDITURE FR	AMEWORK
NO	DISCRIPTION	APPROVED BUDGET	ADSUSTMENT BUDGET	ACTUALS AS AT FEBRUARY 2022	2022 / 2023 BUDGET	RATE	2023/2024 BUDGET	2024 / 2025 8UBGET
1	CERS SEA ACCOUNTANTS & ALIDITORS	100 000,00	50 000,00		-	- 100,00	-	-
Z	CEPS SEA AF COLUNTION	42,000,00	42 000,00		40,000,00	- 4,78	41,780,00	43 639,00
5	CEPS BEA AUBIT COMMITTEE	1 000 000,00	1 290 000,00	*18 923,91	1 000 000,02	- 20/10	1044000,00	1,090 980,00
祖	CARS BAA BUSINESS & FIN MANAGEMENT	2 13/3 00/0,00	2 130 000,00	1.359547,60	Z 300,000,00	eāivi¢:	2 9 0 1 2 0 1,03	2 718 274,00
3	CEPS BEA HUMAN RESOURCES	13 000,00	15 6(01,00	3931,00	515000,00	- 1	369 660,00	218 569,00
5	1675 BEA MEBICAU EXAMINATIONS	50 020,03	30 000,00			- 1000.00		
3	CEPS SEA DOCUPATIONAL HEALTH & SAFE	190 000,00	60 0002,00	153,64	-	- 100,00	. 1	
8	CAPS BEAURGANISATIONAL	20 000,00	20 602,00	-	29,000,000	- 1	20 5 50,00	21, 520,00
9	CBPS 654 RESEARCH & ADVISORY	230 000,00	30 000,06		1.800 030,00	996,97	130 900,00	100 030,00
20	CĀPS: BĀA MCTUARIES	20 00:2,00	20.000,00	18 300,00	20 00 0,02	~	20 8 80,00	21 620,00
11	C&PS: I&P ENGINEERING CIVIL	20,000,00	-			-		-
1.8	CAPS HAP LAND & QUANTITY SURVEYORS	1814000,00	2.714.000,00	1.803.805,75	1 152000,00	0.55	2 745 400,00	2 347 093,00
1.5	CAPS I AF ENGINEERING CAVIL-ROLD'S A STORMIN ATER	7			1 000 000,00			
2.8	CAPS HAP ENGINEERING ELECTRICAL-DISTRICT ELECTRICITY MASTER PLAN	14	19		5.000,000,000	7.45	-	-3
15	CEPS LAS SERV WATER	500 000,00	650 000,00	881,16	500,000,00	13,06	527 (000,00	\$45,490,00
16	C&PS: LEGAL COST ADVICE & LITERATION	1 800 000 00	1900000,00	3 5 9 7 1 9 1, 8 5	3 000 000,00	49,19	1 132 000,00	3 272 943,00
	SUB TOTAL : CONSULTANT AND PROF SERVICES	10.841.000,00	12911000,00	8 101 046,23	14 427 000,00	11,74	10.944780;00	10 878 426,00

(a) The proposed budget on Consultants and Professional Services for the 2022/23 financial year has been appropriated at R14.4 Million. The Consultants and Professional Services have increased by 11.74% or R1.5Million when compared to the 2021/22 Adjustment Budget. For the two outer years, consultants and professional services will decrease by 24.13 or R3.4 Million and 0.60% or R66 thousand respectively.

**Table 5 Contractors** 

	CONTRACTORS	CURI	RENT YEAR 2021 /	2022	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK				
NO	DISCRIPTION	APPROVED BUDGET	ADJUSTMENT BUDGET	ACTUALS AS AT FEBRUARY 2022	2022 / 2023 BUDGET	GROWTH RATE	2023 / 2024 BUDGET	2024 / 2025 BUDGET	
_ 1	CONTR: ARTISTS & PERFORMERS	450 000,00	420 000,00	137 040,00	300 000,00	- 28,57	261 000,00	272 745,00	
2	CONTR: EMPLOYEE WELLNESS	100 000,00	10 000,00	-	200 000,00	1 900,00	208 800,00	218 196,00	
. 3	CONTR: FIRE PROTECTION	80 000,00	20 000,00	•	100 000,00	400,00	104 400,00	109 098,00	
4	CONTR: MAINTENANCE OF EQUIPMENT	3 152 300,00	2 122 300,00	1 038 223,87	2 467 000,00	16,24	2 522 748,00	2 582 271,00	
5	CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	1 300 000,00	930 000,00		700 000,00	- 24,73	730 800,00	763 686,00	
6	CONTR: SAFEGUARD & SECURITY	3 400 000,00	6 203 000,00	4 299 836,00	4 000 000,00	- 35,52	4 176 000,00	4 363 920,00	
	SUB TOTAL : CONTRACTORS	8 482 300,00	9 705 300,00	5 475 099,87	7 767 000,00	- 19,97	8 003 748,00	8 309 916,00	

(a) The proposed contractors budget for the 2022/23 financial year has been appropriated at R7.7 Million. The contractors have decreased by 19.97% or R1.9 Million when compared to the 2021/22 Adjustment Budget. For the two outer years, contractors will increase by 3.04% or R236 Thousand and 3.82% or R306 Thousand respectively.



	OPERATIONAL COSTS	CUR	RENT YEAR 2021	2022	MEDIUM TERM REVENUE & EXPENDITURE PRAMEWORK				
NO	DISCRIPTION	APPROVED BUDGET	ADMISTMENT BUDGET	FEBRUARY 2022	2022 / 2023 BUDGET	RATE	2023/2024 BUDGET	2024 / 2025 BUDGET	
1	DC. AGV/PUS/MARK - CORP & MUN ACTIVITIES	1613000,00	1475000,00	1221200.61	4 550 000,00	30.19	5761600,00	2 977 371,00	
Z	DC. ADV/PUB/MARK - BIFTS & PROMO ITEMS	2 320 000,00	2 \$ 39 9 90 00	8 29 730,79	2.210.000.00	1255	2 296 242 00	1 383 571.00	
3	DC. 42V/PUB/MARK - MUNICIPAL NEWSLETTERS	500 000,00	97/0/00,00		153-363,30	3.99	104 400,00	109 (298,00	
4	DC_ADV/PUB/MARK - STAFF RECRUITMENT	150,000,00	70,000,00	17 719.18	10 00 100	- 28.57	\$2,200,00	\$4 549.00	
5	DC_ADV/RJS/MARX - TEMDERS	150 000,00	150 (00,00	49 542,42	100.000,00	- 31,53	104 400,00	109 098,00	
2	DC. AUDIT COST. EXTERNAL	1500 000,00	3 4/80 0:00,00	3452424.05	1 700 000 05	0.22	1851803.03	1 900 000 00	
3	DC. BC/FAC/C FESS - BANK ACCOUNTS	200 000,00	200/000.00	70 753,15	23000020		208 800.00	218 196.00	
5	DC BURSARIES (EMPLOYEES)	500,000,00	600 000 00	5 28 793,51	67/2/00/2/92	1133	555 200,00	872 784,00	
9	DC OLEAN SERV - LAUNDRY SERVICES	1,006,00	1,000,00	100	1 033330	100	1044,00	1 091.00	
10	DC: CLEAN SERV - CAR VALET/WASHING SERV	2.M 0000,000	24 0 0 2 . 0 0	10 300 07	10,000.30	16.57	20 882,00	21 820,00	
Lt	SC. COMM - LICENCES (RADIO & TELEVISION)	23000350	110790.00	28 875.91	150,000,00	18.18	159 723,00	181 527 00	
12	GC. COMM - RADIO & TV. TRANSMISSIONS	571.000,00	421,000,00	284 279 00	411 000.00	- Ldi	515 660.00	516 363,00	
1.5	DC. COMM - SMS BULK MESSASE SERVICE	29 000,00	20 0 0 0 0 0 0	4004	20,000,00	1.23	20 683 00	23 820,00	
14	DC DDMM - PHONE FAX TELEGRAPH & TELEX	1.056 500.00	1045500.00	594 330,19	925 000,00	- 1151	961 700,00	1 009 197,00	
15	DC. ENTESTAINMENT -EXECMAYOR	40.000.00	49 000.00	55 755 40	49,000,00	. 4491	41.760.00	43 639,00	
16	DC: ENTERTAINMENT - COUNCILIORS	90,090.00	99 000.00	19 099, 70	120 000,00	5 5,3 2	125 280.00	130 917.00	
47	DC. ENTERTAINMENT -SENIOR MANAGEMENT	57.000,00	60 000,00	26 172 20	60,000,00	33.33	62 640,00	65 459,00	
Iff	DC. EXT COM SERV FROV - GPS LICENCE FEES	150 000,00	150 900,00	144 145.00					
1.9	GC. EXT COM SERV FROY - INTERNET CHARGE	847 500,00	747500.00	338 054 92	150 000,00	19,73	130 000,00	120 000,00	
20	DC EXT COM SERV PROV - NETWORK EXTENS	200 000,00	100 000 00	330.924.94	600,000,00	. 44,73	526 400,00	554 588,00	
21	DC EXT COM SERV FROV - S/WARE LICENCES	76.000,00	76 900.00		100 000,00	_	104 \$00,00	199 098,00	
77					70,000,00	7,53	73 080,00	26 369,00	
23	DC BUT COM SERV PROV - SPEC COMPUT SERV DC HONDBARIA (VOLUNTARILY WORKERS)	1 18 5 00 0,00	1 4 3 5 0 0 0 , 0 0	97 990,00	190 00 0,00	- 93,03	104 400,00	109 098,00	
24	OC № RE CHARGES	100 000,00	50 0 00,00	-	100 000,00	100,00	104 #30,00	109 098,00	
25	DC: INSUR UNDER - EXCESS PAYMENTS	1473000,00	1.065.000,00	2 3 5 665,00	0.00000013.3	13.71	1 254 123,00	1 514 611,00	
76	DC. INSUR UNDER - PREMIUMS	25 000,000	£5 000,00	4 3 4 7, 8 3	12 00 0,00		26,100,00	27 275,00	
-27	DC: LEARNERSHIPS & INTERNSHIPS	1 200 000,00	1 3 79 0 00,00	1354100,77	1 800 000,00	31,39	1879 202,02	1 963 764,00	
25		1 54 5 420,00	1545400,00	101213207	1 674 470,00	8.28	1 748 0 74,00	1 648 479,00	
29	DC: UC - VEHICLE UC & REGISTRATIONS DC: MUNICIPAL SERVICES	200 000,00	193900,00	84 873,44	23/2/00/07/20	5.25	2 08 800,03	218 196,00	
30		1775 000,00	1 485 000,00	791 422,71	1 520 00 0000	2.15	1 585 880,00	1 658 790,00	
31	DC PEINTING & PUBLICATIONS	570 000,00	\$ 70 000,00	Z1 270,07	300 000 000	- 47,37	251 000,00	272 745,90	
	OC. PROPESSIONAL BODIES M/SHIP & SUES	1 58 5 00 0,00	1.585.900,00	1237176.15	1.755.000,00	2.97	1811540,00	1 897 851,00	
32	OC RES FEES NATIONAL	1 450 000,00	1 510 900,07	3 30 922 35	1 \$50 000,00	19,08	1 6 26 6 40,00	\$ 701,928,00	
	OC. SISTEM ACCESS & INFORMATION FEES	18,000,00	55909,90		89 000,00	110,53	83 120,00	27 278,00	
34	OC. SKILLS DEVELOPMENT PUND LEVY	752 300,00	760 500,00	507 255 15	255 000 020	12.45	891 520,00	931 788,00	
35	DC SISNAGE	505 000,00	170 000,00	27 902,02	28/2/00/2/02	- 24,32	292 320,00	305 474,00	
36	DC: STG=AGE DF FILES (APID-IVING)	10 000,00	25 0 02,00	3.88	19000,00	20,00	11.120,00	32 729,00	
37	DC. TOLL GATE 1885	10.000,00	10 6100,00		50,000,00	209,00	51,320,00	32 729,50	
9.6	GC. THANSPORT - EVENTS	115 000,00	465 0 00,00	112 700,00	385 00/2/00	- 17,20	401.940,03	420 030,00	
39	35, 7&5 DOM - ACCOMMODATION	450 999,00	1.010 000,G0	551 815,05	1.220.000,00	10,79	1273693,00	1 330 995,00	
40	DC. T&S DOM - DAILY ALLOWANCE	119 450,00	175450,00	15 471.19	97450,00	4381	101 F38,00	106 316,00	
41	3C. T&S DOM - P300 & BEVERAGE (SERVED)	51 000,03	73/200,00	58 158,30	18 000,00	- 51,90	39 6 72,00	41 458,00	
412	DC: T&5 DDM TRF - WITHOUT OFF CAF FENTAL	21602,00	21 603,00		21,600,00		22 5 50,00	23 556,00	
43	DC_7&S DOM_TEP - W/DUT OPR DWN TRANSFRT	9.2 000,00	132 000,00	61 553,55	115 010,00	12,53	157 423,00	160 004,00	
44	DC: T&S DOM FUE TEF - AIR TRANSPORT	\$0,000,00	180 000,00	82 950,00	100 000,02	- 44,44	200 000,00	200 000,00	
4.5	GE. TRANSPORT - MUNICIPAL ACTIVITIES	130 000,00	80 000,00	-	30,0002,010	62,90	31 325,00	32 729,00	
45	DC: UNIFORM & PROTECTIVE CUOTRING	410 000.00	4 20 0 00.00	59 176.15	71.0 0000,03	69,05	714 840,00	620 006,00	
-53	DC. VEHICLE TRACKING	200 000,00	189 000,00		200.000,00	11,11	208 832,00	215 196,00	
45	DC: WET FUEL	50,000,00	90 (00),00	(4)	50 000,00		52 200,00	54 549,00	
49	JC. WORKMEN'S COMPENSATION FUND	500,000,00	509000,00		500,000,00	- 1	522 000.00	343 490,00	
53	DC: INDIGENT RELIEF	\$20,000,00	300 000.60		2	- 100,00	-		
	SUB TOTAL : OPERATIONAL/COST	29 429 75000	29 03 1 75 0,90	14 4 66 5 81.51	29 347 450.00	1.09	30 049 298.00	29 802 243.00	

a) The proposed operational costs budget for the 2022/23 financial year has been appropriated at **R29.3Million**. The operational costs have increased by 1.09% or R315 Thousand when compared to the 2021/22 Adjustment Budget. For the two outer years, operational costs will increase by 2.39% or R701 Thousand in 2023/24 and decrease 0.82% or R247 thousand in 2024/25.

Table 7 Inventory

	INVENTORY	CURI	RENT YEAR 2021 /	2022	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK				
		APPROVED	ADJUSTMENT	ACTUALS AS AT	2022 / 2023	GROWTH	2023 / 2024	2024 / 2025	
NO	DISCRIPTION	BUDGET	BUDGET	FEBRUARY 2022	BUDGET	RATE	BUDGET	BUDGET	
1	INV - CONSUMABLE STORES - STANDARD RATED	1 303 000,00	1 503 000,00	1 036 084,34	1 373 000,00	- 8,65	1 433 412,00	1 511 524,00	
2	INV - CONSUMABLE STORES - ZERO RATED	1 150 000,00	1 400 000,00	1 159 785,90	1 020 000,00	- 27,14	1 064 880,00	771 820,00	
3	INVENTORY - MATERIALS & SUPPLIES	1 725 000,00	1 505 000,00	734 417,04	1 880 000,00	24,92	1 768 720,00	1 810 063,00	
	SUB TOTAL - INVENTORY	4 178 000,00	4 408 000,00	2 930 287,28	4 273 000,00	- 3,06	4 267 012,00	4 093 407,00	

(a) The proposed inventory budget for the 2022/23 financial year has been appropriated at **R4.2Million**. The inventory has decreased by 3.06% or **R135**Thousand when compared to the 2021/22 Adjustment Budget. For the two outer

years, inventory will decrease by 0.14% or R5 thousand in 2023/24and 4.06% or R173 thousand in 2024/25.

Table 8 Operating leases

	OPERATING LEASES	CUR	RENT YEAR 2021/	2022	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK				
		APPROVED ADJUSTMENT ACTUALS AS AT			2022 / 2023	GROWTH	2023 / 2024	2024 / 2025	
NO	DISCRIPTION	BUDGET	BUDGET	FEBRUARY 2022	BUDGET	RATE	BUDGET	BUDGET	
1	OPR LEASES: COMPUTER EQUIPMENT	1 140 000,00	1 150 000,00	601 488,65	920 000,00	- 20,00	960 480,00	1 003 702,00	
2	OPR LEASES: MACHINERY & EQUIPMENT	10 000,00	10 000,00		10 000,00		10 440,00	10 910,00	
3	OPR LEASES: OTHER ASSETS	2 230 000,00	2 430 000,00	1 612 030,90	1 940 000,00	- 20,16	2 025 360,00	2 116 501,00	
	SUB TOTAL : OPERATING LEASES	3 380 000,00	3 590 000,00	2 213 519,55	2 870 000,00	- 20,06	2 996 280,00	3 131 113,00	

(a) The proposed budget on operating leases for the 2022/22 financial year has been appropriated at R2.8Million. The operating leases have increased by 20.06% or R720 Thousand when compared to the 2021/22 Adjustment Budget. For the two outer years, operating leases will increase by 4.4% or R126 Thousand and 4.5% or R134 Thousand respectively.

Table 9 Transfers and Subsidies

	TRANSFERS AND SUBSIDIES	CUR	RENT YEAR 2021/	2022	MEDIUM T	ERM REVEN	UE & EXPENDITURE F	RAMEWORK
		APPROVED	ADJUSTMENT	ACTUALS AS AT	2022 / 2023	GROWTH	2023 / 2024	2024 / 2025
NO	DISCRIPTION	BUDGET	BUDGET	FEBRUARY 2022	BUDGET	RATE	BUDGET	BUDGET
1	HH: BURSARIES NON-EMPLOYEE CASH	100 000,00	250 000,00	63 137,00	100 000,00	- 60,00	104 400,00	109 098,00
2	HH OTH TRANS: BURSARIES NON EMPLOYEE	1 500 000,00	2 400 000,00	-	1 500 000,00	- 37,50	1 566 000,00	1 636 470,00
3	HH OTH TRANS: EPWP - SKILL DEV & TRAIN	2 122 000,00		-		-	-	-
4	TS_O_M_HH_CASH_UNSPECIFIED		100 000,00	-		- 100,00	-	-
5	NON PROF: TOURISM	100 000,00	100 000,00	-	-	- 100,00	-	-
6	PRIV ENT: SUBS N-FIN ENTPR - PRODUCT	100 000,00	100 000,00		100 000,00	-	104 400,00	109 098,00
7	HH SSP SOC ASS: POVERTY RELIEF	200 000,00	-	-		-	-	-
8	LED SUPPORT GRANTS	4 000 000,00	4 000 000,00	-	1 500 000,00	- 62,50	1 500 000,00	1 500 000,00
9	FARMERS SUPPORT GRANTS	-		[-]	-		-	
	SUB TOTAL : TRANSFERS & SUBSIDIES	8 122 000,00	6 950 000,00	63 137,00	3 200 000,00	- 53,96	3 274 800,00	3 354 666,00

- (a) The proposed budget on transfers and subsidies for the 2022/23 financial year has been appropriated at R3.2Million. The transfers and subsidies have decreased by 53.96% or R3.7Million when compared to the 2021/22 Adjustment Budget. For the two outer years, transfers and subsidies will increase by 2.33% or R74 Thousand 2023/24 and 2.43% or R79 thousand respectively. The following factors has led to the .35% reduction:
  - Classification error on the EPWP Conditional Grant and Poverty Relief
  - Merit Bursaries
  - SMMEs Support Grants

**Table 10 Depreciation and Amortisation** 

	DEPRECIATION	CUR	RENT YEAR 2021/	2022	MEDIUM T	ERM REVEN	UE & EXPENDITURE F	AMEWORK
	DISCOURT ON	APPROVED	ADJUSTMENT	ACTUALS AS AT	2022 / 2023	GROWTH	2023 / 2024	2024 / 2025
NO	DISCRIPTION	BUDGET	BUDGET	FEBRUARY 2022	BUDGET	RATE	BUDGET	BUDGET
1	AMORTISATION INTANG COMPUTER SOFTWARE	1 005 000,00	1 005 000,00		1 053 240,00	4,80	1 099 583,00	1 149 063,00
2	DEPRECIATION COMPUTER EQUIPMENT	604 871,00	604 871,00		633 905,00	4,80	661 796,00	691 576,00
3	DEPRECIATION FURNITURE & OFFICE EQUIPM	947 170,00	947 170,00		992 634,00	4,80	1 036 310,00	1 082 943,00
4	DEPRECIATION LANDFILL SITES	45 000,00	45 000,00		47 160,00	4,80	49 235,00	51 451,00
5	DEPRECIATION MACHINERY & EQUIPMENT	3 234,00	3 234,00	-	3 389,00	4,79	3 538,00	3 697,00
6	DEPRECIATION TRANSPORT ASSETS	1 567 273,00	1 567 273,00	-	1 642 502,00	4,80	1 714 772,00	1 791 938,00
7	DEPRECIATION NETWORK & COMM DATA CENTRES	1 580 765,00	1 580 765,00		1 656 641,00	4,80	1 729 533,00	1 807 363,00
8	DEPRECIATION COMMUNITY HALLS	100 000,00	100 000,00		104 800,00	4,80	109 411,00	114 335,00
9	DEPRECIATION OF BUILDING MUNIC OFFICES	655 758,00	655 758,00	-	687 235,00	4,80	717 473,00	749 759,00
	SUB TOTAL : DEPRECIATION & AMORTISATION	6 509 071,00	6 509 071,00	-culture to	6 821 506,00	4,80	7 121 651,00	7 442 125,00

(a) The proposed budget on depreciation and amortisation for the 2022/23 financial year has been appropriated at R6.8Million. The depreciation and amortisation have increased by 4.8% or R312 Thousand when compared to the 2021/22 Adjustment Budget. For the two outer years, depreciation and amortisation will increase by 4.4% or R300 thousand and 4.5% or R320 Thousand respectively.

## 2.7. Expenditure on Allocations and Grants Programme

DC40 Dr Kenneth Kaunda - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2018/19	2019/20	2020/21	Cu	irrent Year 2021/	22	2022/23 Mediu	m Term Revenue Framework	& Expenditure
R thousand		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:	1									
Operating expenditure of Transfers and Grants										
National Government:		1 000	1 000	1 000	29 052	29 052	29 052	31 480	33 437	35 586
Local Government Equitable Share EX MSIG: TRSF TO REV LGFMG: TRSF TO REV		1 000	1 000	1 000	- 29 052	29 052	29 052	- 31 480	33 437	35 586
Provincial Government:		_	_	_		-	_	_	_	
District Municipality:		-	-	-	-		-	-		
Other grant providers:	×.	=	-	-	-	_	-	-	-	
Total operating expenditure of Transfers and Grants:		1 000	1 000	1 000	29 052	29 052	29 052	31 480	33 437	35 586
Capital expenditure of Transfers and Grants										
National Government:		2 348	2 605	2 480		_	_	-	_	_
RRAMS: TRSF TO REV WSIG: TRSF TO REV		2 348	2 606	2 480			_	-		
Provincial Government:		-	_	_			_		-	_
District Municipality:		-	-	-	= = =	-	<del>.=</del> .	879	-	
Other grant providers:			-	-		-	-		-	
Total capital expenditure of Transfers and Grants		2 348	2 606	2 480	-	-		-	-	-
FOTAL EXPENDITURE OF TRANSFERS AND GRANTS		3 348	3 606	3 480	29 052	29 052	29 052	31 480	33 437	35 586



DC40 Dr Kenneth Kaunda - Supporting Table SA21 Transfers and grante made by the municipality

Description	Ref	2018/19	2019/20	2020/21			ear 2021/22			m Term Revenue Framework	
R thousand		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 + 2024/25
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-			-	-	-	-	-	-	
Cash Transfers to Entities/Other External Mechanisms											
Ts_O_M_Munic Ent	2	-	3 000	2 284	-	-	-				
Total Cash Transfers To Entities/Ems'			3 000	2 284							-
Cash Transfers to other Organs of State	а										
Total Cash Transfers To Other Organs Of State:		-			-	-	-	-	-	-	-
Cash Transfers to Organisations											
Non Prof: Tourism		-	-	. 2	100	100	100	-	-	2	-
Non Prof. Unspecified Prix Ent Subs N-Fin Entpr - Product		300	7	-	100	100	100		100	104	109
Total Cash Transfers To Organisations		300	7		200	200	200	-	100	104	109
Cash Transfers to Groups of Individuals											
Hh Oth Trans; Bursaries Non Employee		-		-	_	_	_	-	-	_	-
Hh Oth Trans: Bursaries Non Employee		2 052	1813	1 995	1 500	2 400	2 400	-	1 500	1 568	1 636
Hh Oth Trans: Epwp - Skill Dev & Train Hh Oth Trans: Rural Dev - Food Prod &Sec		1 239	1 838	1 691	2 122	4 000	4.000	9	4 500	4 500	4 500
Hh Oth Trans: Unspecified		367	_	1 476	4 000	4 000	4 000	-	1 600	1 500	1 500
Hh Ssp Soc Ass: Poverty Relief		250	200	44	200	_	-	-	-	-	_
Ts_O_M_Hh_Cash_Unspecified		-	-	120	-	100	100	44	-	-	-
Ts_O_M_Hh_Cash_Farmer Supp HiH (Cash)		-		-	_	_	_	_	-		
Total Cash Transfers To Groups Of Individuals:	_	3 907	3 852	5 326	7 822	8 500	6 500	52	3 000	3 066	3 136
TOTAL CASH TRANSFERS AND GRANTS	6	4 207	6 859	7 610	8 022	6 700	6 700	52	3 100	3 170	3 246
Non-Cash Transfers to other municipalities											
Dm Nw: Dr Kk - Environ Protection Dm Nw: Dr Kk - Finance & Admin	1	J	-	-	-	-	-	1	=	-	
Total Non-Cash Transfers To Municipalities:											
Non-Cash Transfers to Entities/Other External Mechanisms	2										
Total Non-Cash Transfers To Entities/Ems'	+	-			-		-	-	-	-	
Non-Cash Transfers to other Organs of State											
	3		70.0	-	-						
Total Non-Cash Transfers To Other Organs Of State:		-		-	-		-	_	-	-	
Non_Cash Grants to Organisations											
The specific factor of the specific state of	4										
Total Non-Cash Grants To Organisations					_			-	-	-	_
	T										
Groups of Individuals  Hh: Bursaries Non-Employee Cash	5	126	60	94	100	250	250	63	100	104	109
Ts_O_lk_Hh_Soc Assis_Poverty Relief	9	120	-	94	100	200	230	- 03	100	104	109
Total Non-Cash Grants To Groups Of Individuals:	+-	126	60	94	100	250	250	63	100	104	109
TOTAL NON-CASH TRANSFERS AND GRANTS TOTAL TRANSFERS AND GRANTS	6	126 4 333	6919	94 7 704	100 8 122	250 6 950	250 6 950	63 116	100 3 200	104 3 275	109 3 355
OTAL TRANSPERS AND GRANTS	Ď.	4 333	6 919	7 704	8 122	o 950	9 950	116	3 200	3 275	3 355



Supporting table is in respect of the disclosure of salaries, allowances and benefits is attached below

### Councillors

 On a yearly basis the Minister of Local Provincial Government set the upper limit on determination of councillor's allowances. The proposed remuneration of councillors for the 2022/23 financial has been appropriated at R13.5 Million. The remuneration of councillors remains unchanged as the 2020/21 Adjustment budget. The estimate is made while waiting for the final pronouncement on the increase by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

## Senior Officials and Municipal Staff

## The employee related costs for the 2022/23 financial has been appropriated at R121.5 Million

R thousand  Councillors (Political Office Bearry, plus Other) Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Medical Aid Contributions Motor Vehicle Allowance Celiphone Allowance Housing Allowances Other benefits and altowances Stub Total - Councillors ** Increase 4 Senior Manages; of the Nunicipality Basic Salaries and Wages Pension and UIF Contributions Motor Vehicle Allowance Overtime Parformance Bonus Motor Vehicle Allowance 13 Celiphone Allowance 14 Celiphone Allowance 15 Celiphone Allowance 16 Celiphone Allowance 17 Celiphone Allowance 18 Celiphone Allowance 19 Celiphone Allowance 19 Celiphone Allowance 19 Celiphone Allowance 10 Celiphone Al		Audited Outcome 8 7 40 6 640 640 640 640 640 640 640 640 64	Audited Outcome  8 618 886 278 1 2811 756 - 748 10 367 1.1% 4 106 228 25 753 113 - 0 0 - 25 201 77.9% 62 669 10 405 4 754 623 4 987 8 404 1 210 539 2 311 6 741 227 3 186	Original Budget D  8 785 750 384 1 556 886 - 700 13 075 26.1% 5 742 - 242 889 150 - 7 098 36.4% 72 818 11 468 4 405 683 4 907 9 096 1 261 618	Adjusted Budget E 7 091 497 192 1 539 836 - 500 10 825 (17,2%) 5 617 299 1 174 161	Full Year Forecast F  7 091 467 192 1 639 836 600 10 825 - 5 617 299 1 174 161 7 251 - 65 399 11 378 5 436 741 4 840	2022/23  G 9 285 750 384 1 589 886 700 13 575 25.4% 5 742	76 894 11 970	2024/25 1 10 13 13 14 14 14 17 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18
Councillors (Political Office Bearers plus Other) Basic Salares and Wages Parsion and UIF Contributions Medical Aid Contributions Uite benefits and attowances Uiter benefits and Allowance Housing Allowance Housing Allowance Jong service awards Post-retirement benefit obligations Modical Aid Contributions Medical Aid Contributions  Overtime Parformance Bonus Motor Vehicle Allowance Jong service awards Post-retirement benefit obligations  Witer Municipal Staff Basic Salares and Wages Pension and UIF Contributions Medical Aid Contribut	6 470 589 263 1 232 725 571 9 850 1 573 - - 77 48 22 - 448 - 2 168 57 746 7 853 3 147 130 3 880 8 331 848 456 559 3 558 193 828 87 528 99 546	5 740 662 230 1 236 631 10 257 4,1% 2 654 	8 518 886 278 1 281 756 - 749 10 367 1.1% 4 106 - - - 228 753 113 - 0 0 - - - 228 753 117,9% 62 669 10 405 4 754 623 623 624 623 624 624 625 625 626 627 627 627 627 627 627 627 627 627	8 785 750 384 1 556 886 -700 13 075 26.1% 5 742 -72 242 889 150 -708 35,4% 7 2 818 4 405 683 4 987 9 908 1 261	7 091 497 192 1 639 836 - 500 10 825 (17,2%) 5 617 299 1 174 161 	467 1992 1 639 836 600 10 825 5 817 - - 299 1 174 161 - - - - - - - - - - - - - - - - - -	9 285 750 384 1 569 886 - 700 13 575 25,4% 5 742 242 889 150 	9 692 783 401 1 638 925 731 14 172 4 4,4% 5 994 - 75 - 253 928 157 	81 41 171 96 766 14 81 4,55 6 26 97 18 6
Pension and UIF Contributions Motor Vehicle Allowance Celiphone Allowance Housing Allowances Other benefits and allowances Sub Total - Councillors % Increase Fension and UIF Contributions Motor Vehicle Allowance Person and UIF Contributions Overtime Performance Bonus Motor Vehicle Allowance 13 Collehone Allowance 33 Payments in fleu of leave Long service awards Pension and UIF Contributions Councillors  Other benefits and allowances 13 Collehone Allowance 14 Collehone Allowance 15 Collehone Allowance 16 Collehone Allowance 17 Collehone Allowance 18 Collehone Allowance 19 Collehone Allowance 19 Collehone Allowance 10 Collehone Allowance	589 263 1 232 725 571 9 850 1 573 	662 2300 1 236 758 631 10 257 4.11% 2 654 	686 278 1 281 766 748 10 367 1,1% 4 106 - - 228 753 113 - 0 - - - 5 201 177,9% 62 668 10 405 4 754 623 623 4 987 8 404 1 210 535 2 311 6 741 6 741 6 741	750 384 1 569 886 700 13 075 28.1% 5 742 72 242 889 150 7 098 35.4% 7 2818 1 468 4 405 683 4 987 9 086 1 261	487 192 1 639 836 500 10 825 (17,2%) 5 617 	467 1992 1 639 836 600 10 825 5 817 - - 299 1 174 161 - - - - - - - - - - - - - - - - - -	750 384 1 569 886 700 13 575 25.4% 5 742	783 401 1638 925 731 14 172 4,4% 5 994 - 75 - 253 928 157 - - - 7 407 4,4%	81 41 177 96 766 1481 4,59 6 26 97 266 97 166 - - - - - 7 7 7 4,49
Medical Aid Contributions Motor Vahicle Allowance Celiphone Allowance Celiphone Allowance Other benefits and allowances Other benefits and allowances Other benefits and allowances Sub Total - Councilloru **Increase**  Senior Managers of the Municipality Basis Salaries and Weges Penson and UF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Collebone Allowance 3 a Collebone Allowance 3 a Payments in Bet of leave Long service awards Post-retirement benefit obtigations Sub Total - Senior Managers of Municipality **Increase**  Other Municipal Staff Basis Salaries and Wages Penson and UF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Celiphone Allowance 1 a Celiphone Allowance 2 a Celiphone Allowance 3 a Celiphone Allowance 4 a Contributions Other benefits and allowances 4 a Contributions Other benefits and allowances 1 a Celiphone Allowance 3 a Celiphone Allowance 4 a Centributions Covertime 4 a Centributions Celiphone Allowance 5 a Celiphone Allowance 6 a Celiphone Allowance 7 a C	263 1232 725 571 9 050 11573	230 1 236 1 236 1 236 6 31 10 257 4 11% 2 654 56 172 40 1 1 2 9 23 34,6% 57 269 9 002 4 022 188 4 097 5 607 5 607 5 607 5 7 927 5 19 6 10 5 596 6 005 1 008	278 1 281 1 756 748 10 367 1,1% 4 108 228 753 113 - 0 - 5201 77,9% 62668 10 405 4 754 4 987 8 404 1 210 533 2 311 6 741 1 227	384 1 583 898 700 13 075 26,1% 5 742 72 242 289 150 	192 1 639 836 800 10 828 (17,2%) 5 617 	192 1 639 836 	384 1 569 896 700 1 38 75 25,4% 5 742 - 72 242 889 150 - 7 095 (2,2%) 7 3 653 11 466 4 405	401 1 638 925 	411 1771 966 760 14 819 14 819 16 819
Motor Vehicle Allowance Celiphone Allowance Celiphone Allowance Housing Allowances Other benefits and altowances Sub Total - Councillors % Increase Sand Managers of this Municipality Basic Salaries and Wages Penson and UF Contributions Medical Aid Contributions Motor Vehicle Allowance 3 Collphone Allowance 3 Collphone Allowance 3 Cher benefits and allowances 4 Cotter benefits and allowances 4 Cotter benefits and allowances Cotter benefits and Allowance Celiphone Allowance Celiphone Allowance Celiphone Allowance Cotlphone All	1 232 725 571 9 050 1 573 - - 77 48 22 - 448 - 2 168 57 746 7 863 3 147 130 3 880 8 331 848 456 559 3 558 193 828 87 528 99 546	1 226 758 831 10 257 4.1% 2 854 - - 56 172 40 0 - 1 1 - 2 923 34.8% 57 269 9 002 4 022 188 8 607 9 07 9 07 9 07 9 08 1 8 607 9 1 610 5 1	1 281 756 741 756 741 756 741 756 741 756 741 757 748 757 748 757 749 757 757 757 757 757 757 757 757 757 75	1 568 886 700 13 075 28,1% 5 742 72 242 889 150 7 988 36,4% 7 2818 11 466 4 405 683 4 967 9 086 1 261 261 1261	1 639 836 	1 639 836 600 10 825 5 617 - - 299 1 174 161 - - - 7 251 - - - - - - - - - - - - - - - - - - -	1 569 886 - 700 13 575 25.4% 5742 - 72 - 242 889 150 7095 (2,2%) 73 653 11 466 4 405	1 638 925 925 926 927 931 14 172 4,4% 5 994 928 157 928 157 940 94 94 94 94 94 94 94 94 94 94 94 94 94	1 71/1 98 1 71/1
Housing Allowances Other benefits and altowances Sub Total - Councillors % Increase Sub Total - Councillors % Increase Senior Mansgers of the Municipality Basic Selaries and Weges Person and UF: Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Collphone Allowance 3 Collphone Allowance 3 Collphone Allowance 3 College swards Post-retirement benefit obligations Sub Total - Senior Managers of Municipality % increase  Uther Municipal Staff Basic Selaries and Weges Pension and UF: Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance Collphone Allowance 3 Celiphone Allowance 3 Cherit Managers of Municipality % increase  Other benefits and allowance 3 Celiphone Allowance 4 Celiphone Allowance 4 Celiphone Allowance 5 Celiphone Allowance 5 Celiphone Allowance 6 Celiphone Allowance 7 Celiphone Allo	725 	758	756	700 13 075 26,1% 5 742 	836 	836 	896 	925 	96 - 76-14 814 4.59 4.59 4.59 4.59 4.59 4.59 4.59 4.5
Other benefits and altowances  Sub Total - Councillors  % Increase  4 Senior Managers of the Municipality  Easts Salaries and Wages Pension and UIF Contributions  Medical Aid Contributions  Overtime Performance Bonus  Motor Vehicle Altowance  3 Celejbone Altowance  3 Cher benefits and allowances  3 Total - Senior Managers of Municipality  4 Post-returement benefit obligations  Sub Total - Senior Managers of Municipality  8 Increase  4 Other Municipal Staff  Basis Salaries and Wages Pension and UIF Contributions  Medical Aid Contributions  Overtime Performance Bonus  Motor Vehicle Altowance  3 Celejbone Allowance  3 Celejbone Allowance  3 Celejbone Allowance  4 Other benefits and altowances  5 Payments in leu of leave  Long service awards  4 Fost-retrement benefit obligations  Sub Total - Other Municipal Staff  % Increase  4 Total Parent Municipality  Beast Salaries and Wages Pension and UIF Contributions  Overtime Performance Bonus  A Total Parent Municipality  Beast Salaries and Wages Pension and UIF Contributions  Overtime Performance Bonus  Motor Vehicle Allowance  3 Chier benefits and allowances  4 Total Parent Municipality  Beast Malaries  Basts Salaries and Wages Pension and UIF Contributions  Modecal Aid Contributions  Overtime Performance Bonus  Motor Vehicle Allowance  3 Chier benefits and allowances  4 Senior Managers of Entities  Basts Salaries and Wages Payments in leu of leave  Long service awards  Post-retirement benefit obligations  5 Wincrease  2 Payments in leu of leave  Long service awards  Post-retirement benefit obligations  5 Wincrease  2 Payments in lieu of leave  Long service awards  Post-retirement benefit obligations  5 Wincrease  2 Payments in lieu of leave  Long service awards  4 Post-retirement benefit obligations  5 Wincrease  2 Payments in lieu of leave  Long service awards  5 Chief benefits and allowances  3 Chief benefits and allowances  4 Cother benefits and allowances  5 Chief ben	9 050 1 573 1 573	10 257 4,1% 2 654 	10 367 1.1% 4 103	13 075 26,1% 5 742 72 242 899 150 7 095 36,4% 72 818 11 468 4 405 683 4 967 9 096 1 261	10 825 (17,2%) 5 617 	10 825	13 575 25,4% 5 742 - 72 - 242 889 150 7 095 (2,2%) 73 653 11 466 4 405	14 172 4,4% 5 994 - 75 - 253 928 157 7 4,4% 76 894	14 81 4,59 6 26 -7: -26 -97: 16- -7: 14,69 80 35:
Sub Total - Councillors  % Increase  \$entor Managers of the Municipality Basic Seleries and Weges Penson and UIF Contributions Medical Aid Contributions Overtime Parformance Bonus Motor Vehicle Allowance Caliphone Allowance Caliphone Allowance Caliphone Allowance College of the Municipality Cher Municipal Staff Basic Salaries and Weges Penson and UIF Contributions Wedel Aid Contributions  Outer benefits and allowances Caliphone Allowance College over the Managers of Municipality Increase  Other benefits and allowances Contributions Contributions  Outer benefits and allowances Penson and UIF Contributions Medical Aid Contributions  Overtime Performance Bonus Motor Vehicle Allowance Caliphone Allowance Caliphone Allowance Caliphone Allowance Caliphone Allowance College over the Managers Contributions  Other benefits and allowances Constructions Contributions  Other benefits and allowances Constructions Covertime Pendern Municipal Staff Increase  Basic Salaries and Wages Penson and UIF Contributions Motor Vehicle Allowance College over the Municipal Staff Increase  Penson and UIF Contributions  Motor Vehicle Allowance College over the Municipal Staff Increase Contributions Covertime Pendern Municipality  Basic Salaries and Wages Penson and UIF Contributions Motor Vehicle Allowance College over wards Post-retriement benefit obligations Covertime Pendern Municipality  Allowances Contributions Covertime Pendern Municipality  Basic Salaries and Wages Paments in lieu of leave Long service awards Post-retriement benefit obligations Covertime Pendernance Bonus Motor Vehicle Allowance Collphone Allowance Collp	9 050 1 573 1 573	10 257 4,1% 2 654 	10 367 1.1% 4 103	13 075 26,1% 5 742 72 242 899 150 7 095 36,4% 72 818 11 468 4 405 683 4 967 9 096 1 261	10 825 (17,2%) 5 617 	10 825	13 575 25,4% 5 742 - 72 - 242 889 150 7 095 (2,2%) 73 653 11 466 4 405	14 172 4,4% 5 994 - 75 - 253 928 157 7 4,4% 76 894	14 81 4,59 6 26 -7: -26 -97: 16- -7: 14,69 80 35:
% Increase \$enlor Managers of this Municipality Easts Salaries and Weges Pension and UF Contributions Wedeal Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Collabons Allowance 3 a Collabons Allowance 3 a Payments in lieu of leave Long service awards Sub Total - Senior Managers of Municipality % Increase  Other Municipal Staff Basis Salanes and Weges Pension and UF Contributions Medical Aid Contributions Wordeal Aid Contributions Modeal Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Celiphone Allowance Long service awards Post-retrement benefit obligations Sub Total - Stenior Managers of Municipality  **Collabora Allowance Other Municipal Staff Basis Calaries Long service awards Post-retrement benefit obligations Sub Total - Other Municipal Staff % increase  **Cotal Parent Municipality  **Cotal	1 573 	4.1%  2.654	1,1% 4 106	28,1% 5 742 72 242 889 150 - 7 098 36,4% 71 468 4 405 683 4 987 9 086 1 261	(17,2%) 5 617	5 817 	25,4% 5 742 72	4,4% 5 994 - 75 - 253 928 157	4,59 6 264 7: 264 97: 16 7 744 4,89
Basic Salaries and Wages Pension and UF: Contributions Medical Aid Contributions Medical Aid Contributions Covertime Performance Bonus Motor Vehicle Allowance 3 a Coliphone Allowance 3 a Housing Allowances 3 collect benefits and allowances 3 a Payments in fieu of leave Long service awards Post-retirement benefit obtigations Sub Total - Senior Managers of Municipality % Increase 4  Other Municipal Staff Basic Salaries and Wages Pension and UF: Contributions Medical Aid Contributions Medical Aid Contributions Medical Aid Contributions  Overtime Performance Bonus Motor Vehicle Allowance 3 a Chier benefits and allowances 3 a Chier benefits and allowances 3 a Chier benefits and allowance Long service awards Foot-tetrement benefit obtigations  Sub Total - Other Municipal Staff % Increase  4 a Total Parent Municipality  Board Members of Entities Basic Salaries and Wages Pension and UF Contributions Medical Aid Contributions Medical Aid Contributions  Motor Vehicle Allowance 3 a Collphone Allowance 3 a Collphone Allowance 3 a Collphone Allowance 3 a Collphone Allowance 4 a Santor Hamilia and Longances Payments in lieu of leave Long service awards Post-retirement benefit obtigations  Sub Total - Soard Members of Entities Basic Salaries and Wages Payments in lieu of leave Long service awards Post-retirement benefit obtigations  Sub Total - Soard Members of Entities Santor Managers of Entities Basic Salaries and Wages Payments in lieu of leave Long service awards Post-retirement benefit obtigations  Overtime Performance Bonus Motor Vehicle Allowance 3 a Celphone Allowance 4 a Celphone Allowance 5 a Celphone Allowance 6 a Celphone Allowance 6 a Celphone Allowance 7 a Celphone Allowance 7 a Celphone Allowance 8 a Celphone Allowance 9 a Celphone Allowanc	777 48 22	56 172 40 - 1 - 2 923 34,8% 57 269 9 002 4 022 188 4 087 5 607 9 102 188 5 607 5 108 5 90 5 90 5 90 5 90 5 90 5 90 5 90 5 90	228 753 113 0 0 - - - - - - - - - - - - - - - - -	72 242 889 150	7 251 2.2% 5 339 11 379 4 4 820	299 1 174 161 7 251 55 399 11 378 5 436 741	72 242 889 150	5 994 - 75 - 253 928 157 7 4,4% 76 894	6 26.  - 71 - 26. 97/16
Basic Salaries and Wages Pension and UF: Contributions Medical Aid Contributions Medical Aid Contributions Covertime Performance Bonus Motor Vehicle Allowance 3 a Coliphone Allowance 3 a Housing Allowances 3 collect benefits and allowances 3 a Payments in fieu of leave Long service awards Post-retirement benefit obtigations Sub Total - Senior Managers of Municipality % Increase 4  Other Municipal Staff Basic Salaries and Wages Pension and UF: Contributions Medical Aid Contributions Medical Aid Contributions Medical Aid Contributions  Overtime Performance Bonus Motor Vehicle Allowance 3 a Chier benefits and allowances 3 a Chier benefits and allowances 3 a Chier benefits and allowance Long service awards Foot-tetrement benefit obtigations  Sub Total - Other Municipal Staff % Increase  4 a Total Parent Municipality  Board Members of Entities Basic Salaries and Wages Pension and UF Contributions Medical Aid Contributions Medical Aid Contributions  Motor Vehicle Allowance 3 a Collphone Allowance 3 a Collphone Allowance 3 a Collphone Allowance 3 a Collphone Allowance 4 a Santor Hamilia and Longances Payments in lieu of leave Long service awards Post-retirement benefit obtigations  Sub Total - Soard Members of Entities Basic Salaries and Wages Payments in lieu of leave Long service awards Post-retirement benefit obtigations  Sub Total - Soard Members of Entities Santor Managers of Entities Basic Salaries and Wages Payments in lieu of leave Long service awards Post-retirement benefit obtigations  Overtime Performance Bonus Motor Vehicle Allowance 3 a Celphone Allowance 4 a Celphone Allowance 5 a Celphone Allowance 6 a Celphone Allowance 6 a Celphone Allowance 7 a Celphone Allowance 7 a Celphone Allowance 8 a Celphone Allowance 9 a Celphone Allowanc	777 48 22	56 172 40 - 1 - 2 923 34,8% 57 269 9 002 4 022 188 4 087 5 607 9 102 188 5 607 5 108 5 90 5 90 5 90 5 90 5 90 5 90 5 90 5 90	228 753 113 0 0 - - - - - - - - - - - - - - - - -	72 242 889 150	7 251 2.2% 5 339 11 379 4 4 820	299 1 174 161 7 251 55 399 11 378 5 436 741	72 242 889 150	75 253 928 157 - - 7 407 4,4%	7: 26: 97: 16: - - 7 7:4: 4,59:
Medical Aid Contributions Overtime Parformance Bonus Motor Vehicle Allowance Celiphone Allowance Coliphone Allowance Coliphone Allowance Coliphone Allowance Coliphone Allowance Coliphone Allowance Congestive awards Post-retirement benefit obligations Sub Total - Senior Managers of Municipality Increase  Querime Parformance Bonus Motor Vehicle Allowance Celiphone Allowance Coliphone Allowance Congestive awards Congestive awards Coliphone Allowance Coliphone Allow	48 22 - 448 - 2 168 57 746 7 853 3 147 130 3 880 8 331 848 456 559 3 568 193 828 87 528	172 400 -1 1  2 9 9 3 34,8% 57 269 9 002 4 022 188 4 087 6 607 927 519 9 1 6 10 5 98 605 1 00 5 93 4 93 6 93 6 93 6 93 6 93 6 93 7 94 8 94 8 95 8 95 8 95 8 95 8 95 8 95 8 95 8 95	228 753 113 0 0 - - - - - - - - - - - - - - - - -	7 d98 35,4% 7 d98 36,4% 72 818 11 468 4 405 683 4 907 9 086 1 261	7 251 2.2% 5 339 1 1 378 4 4 820	299 1 174 161 7 251 - 65 399 11 378 5 436 741	242 889 150 - - - 7 095 (2,2%) 73 653 11 466 4 405	76 894	26- 97/ 16- - - - 7 74/ 4,57/ 80 35/
Overtime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Cher benefits and allowances 4 Cher benefits and allowances 4 Cher benefits and allowances 5 Cher benefits and allowances 6 Cher Municipal Staff Basis Salanes and Wages Pension and UFF Contributions Covariane Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Cher benefits and allowances 3 Cher benefits and allowances 3 Cher benefits and allowances 4 Cher Municipal Staff 5 Cher Municipal Staff 6 Cher Municipal Staff 7 Cher Municipal Staff 7 Cher Municipal Staff 7 Cher Municipal Staff 8 Cher Municipal Staff 8 Cher Municipal Staff 9 Cher Mu	48 22 - 448 - 2 168 57 746 7 853 3 147 130 3 880 8 331 848 456 559 3 568 193 828 87 528	172 400 -1 1  2 9 9 3 34,8% 57 269 9 002 4 022 188 4 087 6 607 927 519 9 1 6 10 5 98 605 1 00 5 93 4 93 6 93 6 93 6 93 6 93 6 93 7 94 8 94 8 95 8 95 8 95 8 95 8 95 8 95 8 95 8 95	228 753 113 0 0 - - - - - - - - - - - - - - - - -	7 d98 35,4% 7 d98 36,4% 72 818 11 468 4 405 683 4 907 9 086 1 261	7 251 2.2% 5 339 1 1 378 4 4 820	299 1 174 161 7 251 - 65 399 11 378 5 436 741	242 889 150 - - - 7 095 (2,2%) 73 653 11 466 4 405	76 894	266 97/ 166 - - - 7 74 4,59
Motor Vehicle Allowance Collphone Allowance Collphone Allowance Housing Allowance Housing Allowances Housing Allowances Housing Allowances Housing Allowances Housing Allowances Loig service awards Post-tertiement benefit obligations Sub Total - Senior Managers of Municipality Increase  Cher Municipal Staff Basic Salanes and Wages Pension and UIF Contributions Medical Aid Cosinbutions Coverline Performance Bonus Motor Vehicle Allowance Golphone Allowance Housing Allowance Johnone Allowance Johnone Allowance Loig service awards Post-retirement benefit obligations Sub Total - Other Municipality  Board Members of Entities Basic Salaries and Wages Pension and UIF Contributions Moderal Aid Contributions Couline Moderal Aid Contributions Moderal Moderance Johnous Allowance Joh	48 22 - 448 - 2 168 57 746 7 853 3 147 130 3 880 8 331 848 456 559 3 568 193 828 87 528	172 400 -1 1  2 9 9 3 34,8% 57 269 9 002 4 022 188 4 087 6 607 927 519 9 1 6 10 5 98 605 1 00 5 93 4 93 6 93 6 93 6 93 6 93 6 93 7 94 8 94 8 95 8 95 8 95 8 95 8 95 8 95 8 95 8 95	753 113 -0 -1 5 201 77,9% 52 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	7 095 36,4% 7 2818 11465 4 405 683 4 967 9 086 1 261	1 174 161 	1 174 161 	889 150 - - - 7 095 (2,2%) 73 653 11 466 4 405	928 157 - - - 7 407 4,4% 76 894 11 970	97/ 16    7 74 4,5%
Collabora Allowance Housing Allowances Ja Other benefits and allowances Ja Other benefits and allowances Long service awards Post-retirement benefit obligations Sub Total - Sherior Managers of Municipality Wincrease Unter Municipal Staff Basic Salanes and Wages Pension and UIF Contributions Medical Aid Contributions Ja Motor Vehicle Allowance Ja Other benefits and allowances Ja Payments in letu of leave Long service awards Post-retirement benefit obligations Sub Total - Other Municipality  Search Members of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Motor Vehicle Allowance Ja Other benefits and allowances Ja Destructions Ja	22 	40 1 1 - 2 923 34,8% 57 269 9 002 4 082 188 4 087 5 607 927 519 1 610 5 598 605 1 008 9 3 442 9 1 008	5 201 77,9% 62 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	7 098 36,4% 72 818 11 468 4 405 683 4 987 9 086 1 261	161 - - - 7 251 2.2% 65 399 11 378 5 436 741 4 820	161 - - - 7 251 - 55 399 11 378 5 436 741	7 095 (2,2%) 73 653 11 466 4 405	7 407 4,4%	7 74 4,59
Housing Allowances  Other benefits and allowances Payments in feu of leave Long service awards Post-returnent benefit obligations Sub Total - Senjor Managers of Municipality Mincrease  Passes Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Modro Vehicle Allowance Collphone Allowance Other benefits and allowances Payments in lieu of leave Long service awards Post-returnent benefit obligations Sub Total - Other Municipality  Basis Salaries and Wages Parent Municipality  Cotal P	448 - 2 168 57 746 7 863 3 147 130 3 880 8 331 848 456 559 3 558 193 828 87 528	2 9 23 34,8% 57 269 9 002 4 022 188 4 087 6 607 927 519 6 605 1 008 9 34 42 9 3 44 9 3 5 44 9 5 5 9 6 605 1 008 9 3 442 9 3 44	5 201 77,9% 52 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	7 095 36,4% 72 818 11 465 4 405 683 4 987 9 086 1 261	7 251 2,2% 65 399 11 379 5 436 741 4 820	7 251 - 7 251 - 65 399 11 378 5 435 741	7 095 (2,2%) 73 653 11 466 4 405	7 407 4,4% 76 894 11 970	7 74 4,59
Other benefits and allowances Payments in Beu of leave Long service awards Poet-retirement benefit obtigations Sub Total - Senior Managers of Municipality % increase Uniter Municipal Staff Basic Salanes and Wages Pension and UIF Contributions Medical Aid Contributions Medical Aid Contributions Moderal Aid Contributions  Other benefits and allowances 3 of Chier benefits and allowances 3 of Payments in heur of loave Long service awards Post-retirement benefit obtigations Sub Total - Other Municipal Staff % increase  Cotal Parent Municipality  Soard Members of Entities Basis Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Medical Aid Contributions Medical Aid Contributions Other benefits and allowance 3 of Housing Allowance 3 of Housing Allowance 3 of Housing Allowance 3 of Housing Allowance 4 of Modera Members of Entities Basis Salaries and Wages Payments in feu of Icawa Long service awards Post-retirement benefit obtigations Wincrease Motor Vehicle Allowance 3 of Housing Allowance 4 of Modera Members of Entities Wincrease Motor Vehicle Allowance 3 of Housing Allowance 4 of Housing Allowance 5 of Housing Allowance 6 of Housing Allowance 7 of Housing Allowance 8 of Housing Allowance 9 of Housing Allowan	448 2 168 57 746 7 853 3 147 130 3 980 8 331 848 456 559 3 556 193 828 87 528	2 923 34,8% 57 269 9 002 4 022 188 4 087 8 607 927 519 1 610 5 598 605 1 008	5 201 77,9% 62 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	7 095 36,4% 72 818 11 465 4 405 683 4 997 9 086 1 261	7 251 2,2% 85 399 11 379 5 436 741 4 820	65 399 11 378 5 435 741	7 095 (2,2%) 73 653 11 466 4 405	7 407 4,4% 76 894 11 970	7 74 4,5%
Payments in fieu of leave Long service awards Post-retrement benefit obligations Stu Total - Senior Managers of Municipality % increase  4  Other Municipal Staff Basic Salareae and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphore Allowance 3 Cherital Cother Municipal Staff % increase  Total Parent Municipal Staff % increase  Pension and UIF Contributions Motor Vehicle Allowance 3 Colliphone Allowance 3 Colliphone Allowance 4 Dost-retrement benefit obligations  Sub Total - Soard Members of Entities % increase  Payments in lieu of leave Long service awards Post-retrement benefit obligations  Unicrease  Passion and UIF Contributions Medical Aid Contributions Moder Vehicle Ailowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Collephone Allowance 3 Celiphone Allowance 4 Celiphone Allowance 4 Celiphone Allowance 5 Celiphone Allowance 6 Celiphone Allowance 7 Celiphone Allowance 7 Celiphone Allowance 8 Celiphone Allowance 8 Celiphone Allowance 9 Celi	2 168  57 746 7 853 3 147 130 3 880 8 331 845 456 559 3 566 193 828 87 528	2 923 34,8% 57 269 9 002 4 022 188 4 087 8 607 927 519 1 610 5 598 605 1 008	5 201 77,9% 62 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	7 095 36,4% 72 818 11 465 4 405 683 4 997 9 086 1 261	7 251 2,2% 85 399 11 379 5 436 741 4 820	65 399 11 378 5 435 741	7 095 (2,2%) 73 653 11 466 4 405	7 407 4,4% 76 894 11 970	7 74 4,59 80 35
Post-retirement benefit obtigations Sub Total - Senior Managers of Municipality % increase  2ther Municipal Staff Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Coliphone Allowance 3 Chier benefits and allowances 3 Chier benefits and allowances 4 Cotal Parent Municipal Staff % increase  Basic Salaries and Wages Pension and UIF Contributions  6 Sub Total - Other Municipal Staff % increase  Basic Salaries and Wages Pension and UIF Contributions Motor Vehicle Allowance 3 Chier benefits and allowances 4 Cotal Parent Municipal Staff 9 Cotal Parent Municipality  8 Cotal Parent Municipality  9 Cotal Parent Mun	57 746 7 853 3 147 130 3 880 8 331 848 456 559 3 558 193 828 87 528	34,8% 57 269 9 002 4 022 188 4 087 8 607 927 5 19 1 610 5 598 605 1 008 93 442	5 201 77,9% 62 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	7 085 36,4% 72 818 11 466 4 405 683 4 987 9 086 1 261	2,2% 65 399 11 378 5 436 741 4 820	65 399 11 378 5 435 741	7 095 (2,2%) 73 653 11 466 4 405	7 407 4,4% 76 894 11 970	7 74 4,5% 80 35
Sub Total - Senior Managers of Municipality  increase  Other Municipal Staff  Basic Salanes and Wages Pension and UF Contributions Medical Aid Centributions Medical Aid Centributions Medical Aid Centributions  Overlime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Citier benefits and allowances 3 Citier benefits and allowances 3 Citier benefits and allowances 4 Congestione awards 6 Post-retirement benefit obligations Sub Total - Other Municipal Staff 5 Increase  Cotal Parent Municipality  Soard Members of Entities Basic Salaries and Wages Pension and UF Contributions Medical Aid Centributions Model Aid Centributions  Obertime Performance Bonus Motor Vehicle Allowance 3 Citier benefits and allowances Caliphone Allowance 3 Congestions Post-retirement benefit obligations Sub Total - Board Members of Entities  Senior Hease 4 Senior Managers of Entities Basic Salaries and Wages Pension and UF Contributions Model Aid Contributions Congestions Congestio	57 746 7 853 3 147 130 3 880 8 331 848 456 559 3 558 193 828 87 528	34,8% 57 269 9 002 4 022 188 4 087 8 607 927 5 19 1 610 5 598 605 1 008 93 442	77,9%  62 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	72 B18 11 466 4 405 683 4 987 9 086 1 261	2,2% 65 399 11 378 5 436 741 4 820	65 399 11 378 5 435 741	(2,2%) 73 653 11 466 4 405	76 894 11 970	<b>4,5</b> %
Wincrease         4           Chier Municipal Staff         4           Basic Salanes and Wages         Pension and UIF Contributions           Modical Aid Contributions         Mode Aid Contributions           Overlime         Performance Bonus           Motor Vehicle Allowance         3           Celiphone Allowances         3           Housing Allowances         3           Payments in liteu of leave         3           Long service awards         6           Post-retirement benefit foligations         6           Sub Total - Other Municipal Staff         4           Fost-retirement benefit foligations         4           Basic Salaries and Wages         Pension and UIF Contributions           Medical Aid Contributions         Modor Vehicle Allowance           Ouerime         3           Particemance Bonus         Motor Vehicle Allowance           Housing Allowances         3           Other benefits and allowances         3           Other benefits and allowances         4           Sentor Managers of Entities         4	57 746 7 853 3 147 130 3 880 8 331 848 456 559 3 558 193 828 87 528	34,8% 57 269 9 002 4 022 188 4 087 8 607 927 5 19 1 610 5 598 605 1 008 93 442	77,9%  62 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	72 B18 11 466 4 405 683 4 987 9 086 1 261	2,2% 65 399 11 378 5 436 741 4 820	65 399 11 378 5 435 741	(2,2%) 73 653 11 466 4 405	76 894 11 970	80 35
Citier Municipal Staff Basis Salanes and Wages Pension and UIF Contributions Medical Aid Contributions Overlime Performance Bonus Motor Vehicle Allowance 3 Cellphone Allowance 3 Housing Allowance 3 Cher benefits and allowances 4 Total Performance Bonus Congestives awards Post-retirement benefit obligations Sub Total - Other Municipal Staff % increase 4 Total Perent Municipality  Board Members of Entities Basis Salaries and Wages Pension and UIF Contributions Modical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Cher benefits and allowances 4 Carliphone Allowance 4 Carliphone Allowance 5 Santor Ranagers of Entities 8 Basis Salaries and Wages Payments in leu or loave Long service awards Post-ertirement benefit obligations 5 Whorlas Allowances 6 Sub Total - Soard Members of Entities 7 Increase Passes and Wages Pansen and UIF Contributions Model Aid Contributions	7 853 3 147 130 3 880 8 331 848 456 559 3 558 193 828 87 528	57 269 9 002 4 022 188 4 087 8 607 927 519 1 610 5 598 605 1 008	62 668 10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	72 818 11 466 4 405 683 4 987 9 086 1 261	65 399 11 378 5 436 741 4 820	11 378 5 435 741	73 653 11 466 4 405	76 894 11 970	80 35
Basic Salanes and Wages Pension and UIF Contributions Medical Aid Contributions Motor Vehicle Allowance 3 Celiphone Allowance 3 Other benefits and allowances 3 Payments in letu of leave Long service awards Post-retirement benefit obligations Sub Total - Other Municipal Staff % Increase 4 Total Parent Municipality  Poard Members of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Medical Aid Contributions Oversime Parformance Bonus Motor Vehicle Allowance 3 Other benefits and allowances 3 Other benefits and allowances Doservice awards Post-retirement benefit obligations Sub Total - Board Members of Entities % Increase 4 Sentor Managers of Entities Basic Salaries and Wages Pansen and UIF Contributions Medical Aid Contributions Conference awards Post-retirement benefit obligations Sub Total - Board Members of Entities % Increase Associations Contributions Medical Aid Contributi	7 853 3 147 130 3 880 8 331 848 456 559 3 558 193 828 87 528	9 002 4 022 188 4 087 8 607 927 519 1 610 5 598 605 1 008	10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	11 466 4 405 683 4 987 9 086 1 261	11 378 5 436 741 4 820	11 378 5 435 741	11 466 4 405	11 970	
Medical Aid Contributions Ovarime Performance Bonus Motor Vehicle Allowance 33 Celiphone Allowance 34 Celiphone Allowance 35 Coliphone Allowance 36 Coliphone Allowance 37 Coliphone Allowance 38 Coliphone Allowance 39 Coliphone Allowance 30 Coliphone Allowance 30 Coliphone Allowance 30 Coliphone Allowance 30 Coliphone Allowance 31 Coliphone Allowance 32 Coliphone Allowance 33 Coliphone Allowance 34 Coliphone Allowance 35 Coliphone Allowance 36 Coliphone Allowance 37 Coliphone Allowance 38 Coliphone Allowance 40 Coliphone Al	3 147 130 3 880 8 331 848 456 559 3 556 193 828 87 528	9 002 4 022 188 4 087 8 607 927 519 1 610 5 598 605 1 008	10 405 4 754 623 4 987 8 404 1 210 535 2 311 6 741 227	11 466 4 405 683 4 987 9 086 1 261	11 378 5 436 741 4 820	11 378 5 435 741	11 466 4 405	11 970	
Overline Performance Bonus Motor Vehicle Allowance Coliphone Allowance Coliphone Allowance 13 Construction in lieu of leave Long service awards Post-retirement benefit foligations 6 Sub Total - Other Municipal Staff 7 Sub Total - Other Municipal Staff 7 Sub Total - Other Municipal Staff 7 Si Increase Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Motor Vehicle Allowance Coliphone Allowance 3 Coliphone Allowance 13 Coliphone Allowance 14 Coliphone Allowance 15 Coliphone Allowance 16 Coliphone Allowance 17 Coliphone Allowance 18 Coliphone Allowance 19 Coliphone Allowance 19 Coliphone Allowance 10 Coliphone Allowance 11 Coliphone Allowance 12 Coliphone Allowance 13 Coliphone Allowance 13 Coliphone Allowance 14 Coliphone Allowance 15 Coliphone Allowance 16 Coliphone Allowance 17 Coliphone Allowance 18 Coliphone Allowance 19 Coliphone Allowance 19 Coliphone Allowance 10 Coliphone A	130 3 880 8 331 848 456 559 3 556 193 828 87 528	188 4 087 8 607 927 519 1 610 5 598 605 1 008	623 4 987 8 404 1 210 535 2 311 6 741 227	683 4 987 9 086 1 261	741 4 820	741			12 50
Performance Bonus Motor Vehicle Allowance Celiphone Allowance Celiphone Allowance 3 a Housing Allowance 3 a Payments in leu of leave Long service awards Post-retirement benedit obligations Sub Total - Other Municipal Staff % increase 4 Total Parent Municipal Staff % increase Basis Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Motor Vehicle Allowance Caliphone Allowance 3 a Housing Allowance 3 a Housing Allowance Doservice awards Post-retirement benedit obligations Sub Total - Parent Municipal Staff (	3 980 8 331 848 456 559 3 558 193 828 67 528	4 087 8 607 927 519 1 610 5 598 605 1 008	4 987 8 404 1 210 535 2 311 6 741 227	4 987 9 086 1 261	4 820			4 599	4 80
Motor Vehicle Allowance Celiphone Allowance Celiphone Allowances 3 Housing Allowances 3 Payments in lieu of leave Long service awards Post-returement benefit foligations Sub Total - Other Municipal Staff Ye Increase Basic Salaries and Wages Pension and UIF Contributions Motor Vehicle Allowance 3 Colal Parent Municipality   Board Members of Entities Basic Salaries and Wages Pension and UIF Contributions Motor Vehicle Allowance 3 Colalphone Allowance 3 Colalphone Allowance 3 Colalphone Allowance 3 Colar Fees Basic Salaries of Entities Basic Salaries and Wages Payments in lieu of leave Long service awards 4 Sentor Managers of Entities Basic Salaries and Wages Pansion and UIF Contributions Motor Vehicle Allowance 4 Sentor Managers of Entities Basic Salaries and Wages Pansion and UIF Contributions Medical Add Contributions Medical Add Contributions Medical Add Contributions Motor Vehicle Allowance 3 Cuertime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Housing Allowances 3 Coler benefits and allowances 3 Payments in lieu of leave Long service awards 3 Payments in lieu of leave Long service awards 6 Ferformance Bonus Motor Vehicle Allowance 3 Payments in lieu of leave Long service awards 6 Ferformance Bonus Robert Pensions 8 Ferformance Bonus 9 Ferformance Bonus 1 Ferformance Bonus	8 331 848 456 559 3 556 193 828 87 528	8 607 927 519 1 610 5 598 605 1 008	8 404 1 210 535 2 311 6 741 227	9 086		4 0211	650 4 987	678 5 206	70: 5 44
Housing Allowances 3 Payments in lieu of leave Lorg service awards Post-retirement benefit obligations Sub Total - Other Municipal Staff '% Increase Basis Salaries and Wages Pension and UIF Contributions Motor Vehicle Allowance Lorg service awards Post-retirement benefit obligations Sub Total - Other Municipal Staff '% Increase Basis Salaries and Wages Pension and UIF Contributions Madical Aid Conlibutions Madical Aid Conlibutions Overtime Performance Bonus Motor Vehicle Allowance 3 Caliphone Allowance 3 Colleptione Allowance 3 Source Tees Payments in leu of leave Lorg service awards Post-retirement benefit obligations Sub Total - Board Members of Entities We increase Pension and UIF Contributions Medical Aid Contributions Verifier Performance Bonus Motor Vehicle Allowance 3 Sentor Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Model Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Geliphone Allowance 3 Geliphone Allowance 3 Housing Allowance 3 Geliphone Allowance 3 Housing Allowance 3 Jensyments in lieu of leave 4 Lorg service awards Post-retirement benefit obligations 5 Ferror Managers of Entities 5 Ferror Managers of Entities 6 Ferror Managers of Entities 7 Ferror Managers of Entities 8 Ferror Managers of Entities 9 Ferror	456 559 3 558 193 828 87 528 99 546	519 1 610 5 598 605 1 008 93 442	535 2 311 6 741 227		0.300	8 986	9 086	9 485	9 91
Chier benefits and allowances 3 Payments in lieu of leave Long service awards Fost-retirement benefit obligations Subi Total - Other Municipal Staff % increase  Lotal Parent Municipality  Board Members of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Modical Aid Contributions  Motor Vehicle Allowance 3 Caliphone Allowance 3 Chier benefits and allowances 3 Chier benefits and allowances 3 Board Fees Payments in lieu of leave 1 Long service awards % increase Post-retirement benefit obligations Sub Total - Soard Members of Entities % increase 4 Sentor Managers of Entities Basic Salaries and Wages Pansen and UIF Contributions Well Contributions Contributi	559 3 556 193 828 87 528 99 846	1 610 5 598 605 1 008 93 442	2 311 6 741 227	616	1 425	1 425	1 261	1 316	1 37
Peyments in lear of leave Long services awards Post-retrement benefit obligations Sub Total - Other Municipal Staff '% increase  Basis Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Coliphone Allowance 3 a Board Fees Payments in lieu of feave Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities  Basis Salaries and Weges Payments in lieu of the Salary S	3 556 193 828 87 528 99 546	5 598 605 1 008 93 442	6 741 227	2 271	619 2 774	619 2774	616 3 339	643 3 485	672
Post-retrement benefit obligations  Sub Total - Other Municipal Staff % increase  Lotal Parent Municipality  Board Members of Entities Basis Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 23 Allowances 30 Collephone Allowances 33 Board Fees Payments in lieu of feave Long service awards Post-retifement benefit obligations Sub Total - Board Members of Entities W increase  Senior Managers of Entities Basis Salaries and Weges Pension and UIF Contributions Overtime Performance Bonus Motor Vehicle Allowance 4  Senior Managers of Entities Basis Salaries and Weges Pension and UIF Contributions Overtime Performance Bonus Motor Vehicle Allowance 33 Housing Allowance 34  Celiphone Allowance 35 Collephone Allowance 36  Collephone Allowance 37  Collephone Allowance 38  Payments in fieu of feave Long service awards Post-retirement benefit obligations 66	828 87 528 99 546	1 008 93 442		4 016	6 241	6 241	4 016	4 193	3 642 4 38
Sub Total - Other Municipal Staff  % Increase  Board Members of Entities  Broard Members of Entities  Pension and UIF Contributions  Outerime  Pendermance Bonus  Motor Vehicle Allowance  3 Collphone Allowances  3 Collphone Allowances  3 Collphone Allowances  3 Colle broard Members  3 Board Fees  Payments in ieu of leave Long service wards  4 Sentor Managers of Entities  4 Norrease  4 Sentor Managers of Entities  5 Informance Bonus  Motor Vehicle Allowance  4 Sentor Members of Entities  Motor Vehicle Allowance  Desfermance Bonus  Motor Vehicle Allowance  3 Celphone Allowance  3 Housing Allowance  3 Housing Allowance  3 Payments in lieu of leave  Long service awards  3 Payments in lieu of leave  Long service awards  6 Festermance Bonus  Noter Sentor Members  3 Payments in lieu of leave  Long service awards  6 Festermance Bonsti bibligations  6 Festermance Bonsti bibligations	99 546	93 442	3 186	-	555	555	630	658	687
76 Increase 4 Total Parent Municipality  Board Members of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Cominibutions Oversime Performance Bonus Motor Vehicle Allowance 3 Caliphone Allowance 3 Chier benefits and allowances 3 Other benefits and allowances 3 Other benefits and allowances 3 Sourd Fees Payments in Isou of leave Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities Windrase 4 Santor Managers of Entities Basic Salaries and Wages Pansion and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Other benefits and allowance 3 Other benefits and allowance 3 Other benefits and allowance 3 Payments in lieu of leave Long service awards Post-retirement benefit obligations 6	99 546			314 111 921	394 108 765	394	314	327	342
Total Parent Municipality  Board Members of Entities  Basic Salaries and Wages Pension and UIF Contributions Modical Aid Contributions Overame Performance Bonus Motor Vehicle Allowance 3 Caliphone Allowance 3 Celiphone Allowance 3 Colles benefits and allowances 3 Colles benefits and allowances 4 Senter Feet Senter S		, ,	106 052 13,5%	5,5%	(2,8%)	108 785	114 421 5,2%	119 456 4,4%	124 83
Board Members of Entities Basis Salaries and Wages Pension and UIF Contributions Modical Aid Contributions Motor Vehicle Allowance Caliphone Allowance 3 College and Contributions Motor Vehicle Allowance 3 College and Contributions 3 Contributions 4 Contributions 5 Contributions 5 Contributions 6 Contributions 6 Contributions 7 Contributions 7 Contributions 8 Contributions 9 Contr		105 623	121 620	132 091	126 841	126 841	135 091	141 035	147 38
Basis Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Allowance 3 a Housing Allowance 3 a Board Fees Payments in lieu of feave Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities W increase  Panson and UIF Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Housing Allowance 3 a Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Housing Allowance 3 a Housing Allowance 3 a Payments in file of feave Long service awards Post-retirement benefit obligations Sub-Panson and UIF Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Housing Allowance 3 a Payments in file of feave Long service awards 6 6		7.1%	14,1%	8,6%	(4.0%)	120 041	6,5%	4,4%	4,5%
Basis Salarias and Wages Pension and UIF Contributions Madical Aid Contributions Overrime Performance Bonus Motor Vehicle Allowance 3 Caliphone Allowance 3 Cher benefits and allowances 3 Other benefits and allowances 3 Ober tension and the service of the service and the									
Madical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Catiphone Allowance 3 a Housing Allowance 3 a Board Fees Payments in lieu of leave Long service awards Senior Managers of Entities W increase Senior Managers of Entities Senior Managers of Entities Senior Managers of Entities Modical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 a Housing Allowance 3 a Housing Allowance 3 a Housing Allowance 3 a Chier benefits and allowance 3 a Payments in field of leave Long service awards Post-retrement benefit obligations 6 6									
Overtime Performance Bonus Motor Vehicle Allowance Gallphone Allowance 3 Cellphone Allowance 3 Cellphone Allowance 3 Collet benefits and allowances 3 Board Fease Payments in lieu of leave Long service awards Post-retifement benefit obligations Sub Total - Soard Members of Entitles 4 Sentor Managers of Entitles Sentor Managers of Entitles Basic Saleries and Wages Pension and UIF Contributions Motor Vehicle Allowance Cellphone Allowance 3 Cetter of Contributions Motor Vehicle Allowance 3 Cetter of Contributions Motor Senter of Contributions Motor Vehicle Allowance 3 Cetter of Contributions 3 Payments in like of leave Long service awards Post-retirement benefit obligations 6									
Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Cher benefits and allowances 3 Cher benefits and allowances 3 Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities W increase Sanior Managers of Entitles Basic Saleries and Weges Pansion and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Chier benefits and allowances 3 Chier benefits and allowances 3 Payments in fieu of leave Long service awards Post-retirement benefit obligations 6									
Caliphone Allowance Long service awards Santor Managers of Entitles Basic Salaries and UlF Contributions Motor Vehicle Allowance Overline Hosting Allowance Overline Hosting Allowance Other benefits and Members of Entitles Santor Managers of Entitles Basic Salaries and Weges Pension and UlF Contributions Medical Aid Contributions Overline Performance Bonus Motor Vehicle Allowance Geliphone Allowance Other benefits and allowances Other benefits and allowances Long service awards Post-retirement benefit obligations 6									
Housing Allowances Other benefits and allowances Board Fees Payments in lieu of teave Long service awards Post-retifement benefit obligations Sub Total - Board Members of Entities We increase Basic Salaries and Weges Pansion and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vahiole Allowance Celiphone Allowance 3 Other benefits and allowances 3 Other benefits and allowances 2 Dayments in lieu of leave Long service awards Post-retirement benefit lobigations 6									
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities Willorease 4 Santor Managers of Entities Bastic Saleries and Weges Pansion and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vahiole Allowance 3 Celiphone Allowance 3 Other benefits and allowances 3 Other benefits and allowances 3 Payments in lieu of leave Long service awards Post-retirement benefit obligations 6									
Board Fees Payments in lieu of feave Long service awards Post-retifement benefit obligations Sub Total - Board Members of Entities % increase Basic Saleries and Weges Pension and UIF Contributions Medical Act Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 deliphone Allowance 4 deliphone Allowance 5 deliphone Allowance 6 deliphone	-								
Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities W increase Sentor Managers of Entities Basic Salaries and Wages Panson and UliF Contributions Medical Aid Contributions Overtime Performance Bonius Motor Vehicle Allowance 3 (Celiphone Allowance) 3 (Celiphone Allowance) 3 (Other benefits and allowances) 3 (Other benefits and allowances) 2 Payments in lieu of leave Long service awards Post-retirement benefit obligations 6				1.00			E .		
Post-retifement benefit obligations  5tb Total - Roard Members of Entitles  % Increase  4  Sentor Managers of Entitles  Bastic Saleries and Wages Pension and UIF Contributions  Medical Aid Contributions  Overtime  Performance Bonus  Motor Vehicle Allowance  3 Cetiphone Allowance  3 Other benefits and allowances  3 Payments in like of leave  Long service awards  Foot-retirement benefit obligations  6									
Sub Total - Board Members of Entitles  % Increase  Sentor Managers of Entitles  Baste Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Celiphone Allowance 3 Cher benefits and allowances 3 Payments in fleu of leave Long service awards Post-retirement benefit obligations 6						- A			
Sentor Managere of Entitles Baste Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Cellphone Allowance 3 Other benefits and allowances 3 Other benefits and allowances Long service awards Long service awards Foot-retirement benefit obligations 6		-	_	_	-	-			_
Basts Salaries and Wages Pansion and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Housing Allowance 3 Other benefits and allowances 3 Payments in fleu of leave Long service awards Post-retirement benefit obligations 6		-	-	-	-	-	-		_
Pansion and UIF Contributions Medical Aid Contributions  Overtime Performance Bonus Motor Vahiole Allowance 3 Celiphone Allowance 3 Other benefits and allowances 3 Other benefits and allowances 3 Payments in like of leave Long service awards Post-retirement benefit obligations 6									
Medical Aid Contributions  Overtime  Performance Bonus  Motor Vehicle Allowance 3 Celiphone Allowance 3 Housing Allowance 3 Other benefits and allowances 3 Payments in lieu of leave Long service awards  Post-retirement benefit obligations 6	-								
Overtime Performance Bonus Motor Vehicle Allowance 3 Celiphone Allowance 3 Celiphone Allowances 3 Other benefits and allowances 3 Other benefits and allowances 3 Payments in like of leave Long service awards Post-retirement benefit obligations 6	-								
Performance Bonus Motor Vahiole Allowance 3 Celiphone Allowance 3 Housing Allowances 3 Other benefits and allowances 3 Payments in fleu of leave Long service awards Post-retirement benefit obligations 6	-								
Celiphone Allowance 3 Housing Allowances 3 Other benefits and allowances 3 Payments in fleu of leave 1 Long service awards 5 Post-retirement benefit obligations 6	-				-				
Housing Allowaness 3 Other benefits and allowaness 3 Payments in lieu of leave Long service awards Post-retirement benefit obligations 6	-					E = 2	7		
Other benefits and allowances 3 Payments in lieu of leave Long service awards Post-retirement benefit obligations 6	-								
Payments in fleu of leave Long service awards Post-retirement benefit obligations 6	-								
Post-retirement benefit obligations 6	-							- 8	
	-								
		_	_		_		_		
% Increase 4		-	- 1	-	-	-	-	_	_
Other Staff of Entitles									
Basic Salaries and Wages									
Pension and UIF Contributions Medical Aid Contributions						- 5123			
Medical Aid Contributions Overtime									
Performance Bonus			1-2					4-1-27	
Motor Vehicle Allowence 3	22 2								
Celiphone Allowance 3 Housing Allowances 3									
Other benefits and allowances 3									
Payments in lieu of feave									
Long service awards									
Post-retirement benefit obligations 6 inb Total - Other Staff of Entities	532		25%		2007			1120	
% increase 4	-				_		_	=	
		-	- 1						
otal Municipal Entitles				-	-	-			
otal Municipal Entitles	99 546	-		400.00	126 841	126 841	135 091	141 035 4,4%	147 38
otal Municipal Entitles OTAL SALARY, ALLOWANCES & BENEFITS % increase 4			- 121 520 14,1%	132 091 8,6%	(4,0%)	_	6,5%		4,59

## 2.10. Monthly Targets for Revenue, Expenditure and Cash Flow (SA25-30)

Tables are attached that present the monthly projection on cash inflow and outflow. No bridging overdraft will be required



Description	Ref						Budget Ye	ar 2022/23						Medjum Te	m Revenue and Framework	Expenditure
R Unotisand		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year + 2024/25
Revenue By Source	Ħ															
Property rates													651	(=)	-	5.7
Service charges - electricity revenue													-	-	-	
Service charges - water revenue														(75)	550	
Service drarges - sanilation revenue	li												-	-	373	153
Service charges - refuse revenue													12	-	-	-
Rental of facilities and equipment														-	-	
Interest earned - external investments		475	475	475	4/5	475	475	475	475	475	475	475	475	5700	5.951	6.219
Interest earned - outstanding debtors															1-0	0.00
Dividends received		143		-	2	- 2		_	_		-					-
Fines, penalties and forfets	1 1	120	125	200	8	2	6	- 2	<b>E</b>	2	27		-		-	
Licences and permits		42	42	42	42	42	42	42	42	42	42	42	42	500	522	545
Agéncy services													720	_	2	_
Transfers and subsidies		3 041	3.041	3.041	3.041	3 041	3.041	3.041	3 041	3 041	3 041	3041	3 041	36 491	36 079	38 324
Other revenue		14 698	14 698	14 698	14 698	14 698	14 698	14 698	14 608	14 598	14 698	14 698	14 698	176 374	180 244	184 232
Gains		3,100					14000	11,000	17.00	14200	14000	14 000	14.000	-	100 211	104 202
Yotal Revenue (excluding capital transfers and contri	butio	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	219 065	222 798	229 320
Expenditure By Type	Н															
Employee related costs		10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	10 126	121 516	126 862	132 571
Remuneration of councillors		1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	13 575	14 172	14 810
Debt impairment	ı	_		0.00	- 1	_	-	-	-	-		1			240	1-0
Depreciation & asset impairment	ll	585	585	585	585	585	585	585	585	585	585	585	585	7 017	7 325	7 655
Finance charges			(-)	-		-	-	-	-	-	-			-	100	
Bulk purchases - electricity				100					***					_	1-0	-
Inventory consumed		356	356	356	356	356	356	356	356	356	356	356	356	4 273	4 267	4 093
Contracted services	ll	2 799	2799	2 799	2 799	2.799	2799	2799	2 799	2790	2 799	2799	2 798	33 683	28 251	28 508
Transfers and subsidies		267	267	267	267	267	267	267	267	267	267	267	267	3 200	3 275	3 355
Other expenditure		2 685	2 685	2 665	2 685	2 685	2685	2685	2 685	2 685	2 685	2 685	2 684	32217	33 046	32 963
Losses		-	127	740	-		27		200				_	_	_	_
Total Expenditure		17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 948	215 381	217 198	224 326
Surplus/(Deficit)		307	307	307	307	307	307	307	307	307	307	307	309	3 684	5 598	4 993
Transfers and subsidies - capital (monetary																
allocations) (National / Provincial and District)		-			-	=	= =	=	-	=	-		123	-	120	=:
Transfers and subsidies - cepital (monetary						E E									1	
allocations) (National / Previncial Departmental																I
Agencies, Households, Non-profit institutions, Private															l	I
Enterprises Public Corporators Higher Educational																
Institutions)													-	:=::	140	~
Transfers and subsidies - capital (in-kind - all)		-	-	-	Tec.	_	-			* 1	-	-	-	-	(=)	(4)
Surplus/(Deficit) after capital transfers &		PO-	307		307	307			307			44-	2			
contributions		307	307	307	307	307	307	307	307	307	307	307	309	3 684	5 598	4 993
Taxation													-	-		
Attributable to minorities															-	-
Share of surplus/ (deficit) of associate													_	-	_	-
urplus/(Delicit)	1	307	307	307	307	307	307	307	307	307	307	307	309	3 684	5 598	4 993

# DC40 Dr Kenneth Kaunda - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref						Budget Ye	ar 2022/23						Medium Tei	m Revenue and I Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	$\neg$													LULDIS	AUGULAT	2014120
Vale 01 - Executive Council	1 1	2	-	28	125	=	_		-		2	- 1	120	121	(3)	22
Vote 02 - Municipal Manager			=	25	12	-	- 25	-	92	=	2	34	-8	-	14.7	12
Vole 03 - Corporate Services		-	-	123	-	=	123	-	24.			-	323	=1	= = = = = = = = = = = = = = = = = = = =	_
Vote 04 - Financial Services		17 796	17 796	17 796	17 796	17 796	17 796	17 796	17 796	17 796	17 796	17 796	17 796	213 554	219632	226 036
Vole 05 - Led & Planning		418	418	416	418	418	418	418	418	418	418	418	418	5011	2642	2738
Vote 06 - Community Services		42	42	42	42	42	42	42	42	42	42	42	42	500	522	545
Vote 07	- 1 1	_	-	:=:	2-1	_		-	745	_		=		-		=
Vate 08	- 1 1	_	_	-	-	_		77-0	-	-	_	_	180	-	-	-
Vote 09 -		_	_		-	_	_	-	-	_		_	963	_		_
Vote 10 -		- 0	_	-	7-1			_	-	_			-		_	
Vote 11 -	- 1 1	-	_	-	240		-		-		-		-		_	_
Vote 12 -	- 1 1	-			-				-				-	-		100
Vote 13 -		_		-			_			- 5			1 200			
Vote 14 -					- 877		15		973				-			
Vote 15 - Other		-	7/	-		130					- 1		531		-	_
Total Revenue by Vote		18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	219 065	222.796	229 320
Expenditure by Vote to be appropriated		20,000,00	1/10/2000	35.515.		110.000		1,10,200		10000	10.000	11000000		2.00 2.00		225 52.0
Vote 01 - Executive Council		E 958	1 968	1 958	1.958	1 968	1 958 1	1958	1 958	1 958	1 958	1 958	1 958	23 497	24 470	25 562
Vote 02 - Municipal Manager	- 1 1	3721	3721	3721	3 721	3 721	3721	3721	3 721	3.721	3721	3 721	3 721	44 653	46 896	48 732
Vote C3 - Corporate Services		2737	2 737	2737	2737	2737	2737	2737	2737	2 737	2737	2737	2737	32 849	34 070	35 259
Vote 04 - Financial Services	- 1 1	2 620	2 620	2 620	2 620	2 620	2620	2 620	2 620	2 620	2 620	2 620	2 620	31 443	31 917	32 508
Vote 05 - Led & Planning		2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	29 067	25 179	25 220
Vale 06 - Communay Services		4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	53.872	54 665	57 D46
Vole 07		4 403				4 403	4405	4 403	4 403	4463		4 403		20.012	34 555	
Vote 06	- 1 1			=	(F)	2	3.5	77978	3553	5.5	===			-		3
Vote 09-	- 1 1		551		200		- 00.77	2.53	(0)	=	= =	-	(2.1)	-		177
Vote 10 -					100	= ==	3.5	1.5	-	-	-	-	-	-	-	_
Vote 11 -		- 5	200	- AT	100	-	0.51	13.50	1077	11.51	-				-	- 5
Vote 12 -	- 1 1	- 5	7	- 5	573	105	3070	1272	35	0.72	3	5	=		- 1	=
	- 1 1	2	8	9	373	15.		188	120	1/2	2	75	- 2	10 0	=	
Vote 13 - Vote 14 -		5	5	- 5		- 5	12		-		-	- 5	57.0	-	I [	
		-	-		-	-		32	020		-	-	-		1 5	-
Vote 15 - Other  Fotal Expenditure by Vote		17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 945	215 381	217 198	224 326
Surplus/(Deficit) before assoc.	-	307	307	27. 22.	307	307	307	307	307	307	1000000					4 993
		307	30/	307	307	307	307	307	307	307	307	307	309	3 684	5 598	4 993
Taxation						5							100	-		-
Attributable to minor/ties Share of surplus/ (deficit) of associate													-	-		<b>a</b>

# DC40 Dr Kenneth Kaunda - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref						Budget Ye	ar 2022/23						Medium Ter	m Revenue and Framework	Expenditure
R thousand		July	August	Sept.	Detober	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year 1 2024/25
Revenue - Functional														Edition	LOZOIZA	2011/10
Governance and administration		17 796	17 796	17 798	17 798	17 796	17 796	17796	17 796	17 796	17 796	17 796	17 796	213 554	219 632	226 03
Executive and council		100	27				7.0		7.70	, e.;	1 - 1	-	-	-	-	24
Finance and administration		17 796	17 796	17 796	17 796	17.796	17 796	17 796	17 796	17.796	17 796	17796	17 796	213 554	219 632	226 036
Internal audit		-			7.	- 5	7		(5)		-	-	-	-	-	-
Community and public safety		42	42	42	42	42	42	42	42	42	42	42	42	500	522	545
Community and social services		42	42	42	42	42	42	42	42	42	42	42	42	500	522	546
Sport and recreation													-	-	0.73	5.50
Public safety		-		120		2		-	-		870	173	0.70	107.0		100
Housing													-	. T.	0.757	0.00
Realth													-	-	0.75	0.00
Economic and environmental services		418	41B	418	418	418	418	418	418	418	41B	418	418	5 011	2 642	2.738
Ptanning and development		418	418	418	418	418	418	418	418	418	418	418	418	5 011	2 642	2 738
Road transport					-	.100						40	-	-	12	12.0
Environmental protection		2-3	-	-	- 8	~	-		20	(4)	(2)	140	-	121	_	-
Trading services		-		-	-	-	-	-	-	-	-	-		_	-	-
Energy sources										17			343	220	-	-
Water management	- 1			i									-	-	345	1
Waste water management											1		-	100	_	-
Waste management									1				100	-	(20)	-
Other													-	- :	-	-
Total Revenue - Functional		18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	219 065	222796	229 320
Expenditure - Functional	- 1		1,501,5	100,110	101.0	10110	10.110	102.10	10110	10-10	10110	10110				1
Governance and administration	- 1	11 037	11 037	11 037	11 037	11 037	11 037	11 037	11 037	11 037	11 037	11 037	11 036	132 442	137 354	142 061
Executive and council		5 105	5 105	5 105	5 105	5 105	5 105	5 105	5 105	5 105	5 105	5 105	5 105	61 264	64 179	66 782
Finance and administration		5 358	5 358	5 358	5 358	5 358	5 358	5 358	5 358	5 358	5 358	5 358	5 357	64 292	55.987	67 767
Internal audi		574	574	574	574	574	574	574	574	574	574	574	574	6 885	7 188	7512
Community and public safety	- 1	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	53 872	54 665	57 046
Community and social services	- 1	4 489	4 489	4.489	4 469	4 489	4 489	4 489	4 489	4 489	4 489	4 489	4 489	53 872	54 695	57 046
Sport and recreation					1 400	4 400	4403	9.400	9 400	4403	4,403	4405	4 405	33012	34 000	37 040
Public safety		7400	7-10	-	-	_	-						250	-	-	
Housing				-	2004			_			-			-	_	200
Health		- 5											1	1000	_	
Economic and environmental services		2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	29 067	25 179	25 220
Planning and development		2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	2 422	29 067	25 179	25 220
Road transport					2 22	E 166	2 122	2 -122	2 140	2 -22	2 722	L 422	2 442	20 007	20 179	23 220
Environmental protection		250	50	- 10	2=	_	_	_				1.		-		_
Trading services		-	_	-		-	_	-	-							
Energy sources						200		100	1.00				1.0	-	-	
Water management															570	-
Waste water management													- 34	-	-	_
Wasie management													8	E 9		(%)
Other														24	-	
fotal Expenditure - Functional		17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 949	17 948	215 381	217 198	224 326
Surplus/(Deficit) before assoc.		307	397	307	307	307	307	307	307	307	307	307	309	3 684	5 598	4 993
Share of surplus/ (deficit) of associate											- 1		_		-	_
	1	307	307	307	307	307	307	307	307	307	307	307	309	3 584	5 598	4 993

# DC40 Dr Kenneth Kaunda - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref						Budget Ye	ar 2022/23						Medium Ter	m Revenue and Framework	Expenditure
t Chousand		July	August	Sapt.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budgel Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
lulti-year expenditure to be appropriated	1							- 23				7 -		211010		
Vate 01 - Executive Council	i	-	2		-	123	040	-	9 = 1	2	201	2	22	2	14.	_
Vote 02 - Municipal Manager				~	181	15-1	040	20	20		2	2	2	- 2		20
Vote 03 - Cooperate Services	- 1 1	-	-	=		(-)			- 1	=	-	- 2		12	100	2.0
Vote 04 - Financial Services	- 1 6		-	-			(m)		-	_	- 1	_	-	_		-
Vote 06 - Led & Planning		0	2	2	98			2		_	_	_			-	
Vote 06 - Community Services		4	9	2	_	7.2	32	2	20	2	20	2	8		2	
Vote 07			_	-	-20	850	7.5	22	2	25	2		9	9 1	E/2	- 5
Vote 08		_	-	_	5-3	_	-	-								2001
Vote 09 -	- 1 1	-			-	-	2.00	-					0		_	
Vote 10 -		2	9	9	= =	100		0.00		- 3		0	-			-
Vole I1 -		9	- 5	- 5 .					70	- Q	- B		_	-	-	-
Vote 12 -			- 6	20	323						8	- 3		5		
Vole 13 -			0	-		-		-	-		- 1					1 3
Vote 14 -		5 - 7			-		-	-	-			-	_	1	-	-
Vote 15 - Other		-	-	= =	-	1200		-	-	-	-	-	-	~	-	-
apital multi-year expenditure sub-total		7		7.0	-		174		7.	-	-	-		-		
	2	-	-	-	-	7.	-	- "	-	-	-	- 0	-	-	-	-
Ingle-year expenditure to be appropriated												600000				
Vote 01 - Executive Council		428	428	428	428	428	428	428	428	428	428	428	427	5 130	131	102
Vote D2 - Municipal Manager		62	62	62	62	62	62	62	62	62	62	62	62	741	258	221
Vote 03 - Corporate Services		838	838	838	838	838	B3B	838	838	838	838	B38	837	10,050	5 194	4 859
Vote 04 - Financial Services	- 1 1	678	678	678	678	678	678	678	678	678	678	678	677	8 130	5 085	3 060
Vote 05 - 1,ed & Planning		6 296	6.296	6 296	6 296	6 296	6 296	6 296	6 296	6 296	6 296	6 296	6 295	75 556	17 610	18.727
Vote 66 - Community Services		725	725	725	725	725	725	725	725	725	725	725	725	8 700	996	608
Vote 07		-		-:	-	2-3	-			-	0.00	-	-	-	-	-
Vote 08		- 2	-	-		-		-	-	-	-:		-	_	_	_
Vote 09 -	- 1 1	2	_	23	- 21	12	20	-	- 01			1	_	_		
Vote 10 -		23		2	=	325	1825	-	3	12	- 32	2	8	2	- 9	
Vote 11 -		-		-	-	1940	1948	C=3	741	-	944	_			- B	i -
Vate 12 -		- 1	_	-	_	74.7	_	-		-	760				- 5	
Vote 13 -		-		-		_	-	-	-	9_0				I - 1		
Vote 14 -		- 19	20				-			10.50			-			
Vote 15 - Other				- 2	- 6	- 3		- 10	VE.		12		3			
apital single-year expenditure sub-total	2	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	108 301	29 274	27 577
otal Capital Expenditure	2	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	108 301	29 274	27 577

# DC40 Dr Kenneth Kaunda - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref						Budget Ye	ar 2022/23						Medium Ter	m Revenue and Framework	Expenditure
thousand		July	August	Sept.	October	Nov.	Dec,	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year + 2024/25
apital Expenditure - Functional	1														242.21	ATE LIEU
Governance and administration	1 1	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 904	2 004	2 004	2 004	2 004	24 051	10 668	B 242
Executive and council		475	475	475	475	475	475	475	475	475	475	475	475	5 695	199	173
Finance and administration		1 515	1 515	I 515	1 515	1 515	1.515	1 515	1 515	1515	1 515	1 515	1 515	18 180	10.279	7 919
Internal audit		15	15	15	15	15	15	15	15	15	15	15	15	176	190	150
Community and public safety		725	725	725	725	725	725	725	725	725	725	725	725	8700	996	608
Community and social services		725	725	725	725	725	725	725	725	725	725	725	725	8.700	996	608
Sport and recreation							-		_				-	-		-
Public safety	1 1	2	= =	=	-	720	-	-	921		- 2	-	-			
Housing								-						= 1	2	9
Health	1 1												-			
Economic and environmental services	1 1	6 296	6 296	8 296	6 296	6 296	6 296	6 296	6 296	6 296	6 298	6 296	6 296	75 550	17 610	18 727
Planning and development	1 1	6 296	6 296	6 296	6 298	6 296	6 296	6 296	6 296	6 296	6 296	6 296	6 296	75 550	17 610	18 727
Road transport						1										
Environmental protection		-	-	-	-	-		-	220	12	-	-	-	20	2	2
Trading services		-	-	-		-	-		5±1	· -	-	-	- 1	-	-	-
Energy sources	1 1													=	=	-
Water management	1 1												-	= =		
Waste water management			1						- 1				= =	= =	-	-
Waste management							_						100			-
Other														-		
otal Capital Expenditure - Functional	2	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	108 301	29 274	27 577
unded by:	1															
National Government		-	-	=	=	-		-	-	341	(8)	040	-	-		_
Provincial Government	1												160	-	-	-
District Municipality remarks and substitles - capital (manazary)		=											500	-	=	-
allocations) (National / Provincial Departmental								-								
Agencies, Households. Non-profit Institutions	1 1												-			
Private Enterprises, Public Corporatoris. Higher Educational Institutions)														100	971	
Transfers recognised - capital			-	-						_	-	-				
Borrowing			20			- 2	(20)	122	927	0.001	580	1000	8-	2		
Internally generated funds	1 1	9 025	9 025	9 0 2 5	9 025	9 025	9 025	9025	9 025	9 025	9 025	9 025	9 025	108 301	29 274	27 577
otal Capital Funding		9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	108 301	29 274	27 577

# DC40 Dr Kenneth Kaunda - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS						Budget Ye	ar 2022/23						Medium Ter	m Revenue and Framework	Expenditure
R thousand	July	August	Sopt.	October	November	Gecembet	January	February	March	April	May	June	Budget Year 2022/23	Budget Year+1 2023/24	Budget Year +: 2024/25
Cauh Receipta By Source													1	10000	242 1142
Properly rates												-			
Service charges - electricity revenue												-			
Service charges - water revenue Service charges - santation revenue												- T			
Service charges - refuse revenue												-			
Rental of facilities and equipment								_	_			- 1			
Inferest earned - external physitments	475	475	475	475	475	475	475	475	475	475	1000	-			202
Interest earned - external projections	413	410	413	910	c1p	4/5	9/5	4/5	475	4/5	475	475	5 700	5 951	819
Dividends received	- 00		_	- 2		1000		18		35	_	. 3			-
Fines, penalties and forfeds	_	-	_	_	_		-	- 1	- 1	-	-			-	-
Libences and permits	42	42	42	42	62	42	42	42	42	42	42	42	500	522	545
Agency services	-		".		-4	72	76	72	72	74	174	72	0,0	262	V40
Transfers and Subsidies - Operational	5 581	5 581	5 581	5 581	5 581	5 581	5 581	5 58t	5 581	5 581	5 581	(24 899)	36 491	36 079	38 324
Other revenue	12 158	12 158	12 158	12 158	12 158	12 158	12 158	12 158	12 158	12 158	12 158	42 638	176 374	180 244	184 232
Cash Receipts by Source	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	219 065	222 796	223 920
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National /															
Provincial and District)	=	199	-	12	=	5.00	120	12	2	3=3		-	149	=	=
										73.7					
															7
Transfers and subsidies - capital (monetary allocations) (National /															
Provincial Departmental Agencies Households, Non-profit Institutions,															
Private Enterprises, Public Corporations, Higher Educational Institutions)												1781			
Proceeds on Disposal of Fixed and Intangible Assets															
Short term loans									= =			0.00			
Borrowing long term/refinancing	23	728	12.1	0	2		2		-	2	_	-	_	_	-
Increase (decrease) in consumer deposits						1			100	1000	2.0	725		- 33	- 20
Decrease (increase) in non-current receivables												_			
Decrease (increase) in hon-current investments		120	2.5	- 2	9	100			100				720	- 3	_
Total Cash Receipts by Source	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	18 255	219 065	222 796	223 920
Cash Payments by Type															
Employee related costs	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 257	135 091	141 035	147 381
Remuneration of councillors			_									520			
Finance charges		- 1										200			-
Bulk purchases - electnoty	050	250	ara	200	000	200									
Acquisitions - water & other inventory	356	356	356	356	356	356	356	355	356	356	356	356	4 273	4 267	4 093
Contracted services	2 799	2799	2 799	2 799	2 799	2 799	2799	2799	2799	2.799	2 799	2 798	33 583	28 251	28 909
Transfers and grants - other municipalities Transfers and grants - other	267	267	267	267	267	267	267	267	267	267	267	267	3 200	3 275	3 355
Other expenditure	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 686	2 666	32 217	33 046	00.000
Cash Payments by Type	17 365	17 365	17 365	17 365	17 365	17 365	17 365	17 365	17 365	17 365	17 365	17 344	208 364	209 873	32 933 216 672
Other Cash Flows/Payments by Type	11.344	11 000		11 000	.,	17 555	11 505	17 303	17 303	11 303	11 303	17.344	200 504	203 07 3	210.072
Capital assels	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9.025	9 025	9 025	9 025	108 301	29 274	27 577
Repayment of borrowing	0.020	5.00	0.020	002	5020	0.020	0 023	0 020	5.023	3 023	0.023	0 UZ3	100 301	20214	21 311
Other Cash Flows/Payments		265		97	192	345	18	(%)	(02)	550		120	134	- 5	
Total Cash Payments by Type	26 391	26 391	26 391	26 391	26 391	26 391	26 391	26 391	26 391	26 391	26 391	26 369	316 665	239 146	244 249
HET INCREASE(DECREASE) IN CASH HELD	(8 135)	(8 125)	(8 135)	(8 135)	(8 135)	(8 135)	(9 135)	(8 135)	(8 135)	(8 135)	(8 135)	(8 114)	(97 600)	(16 350)	(20 329)
Cash/cash equivalents at the month/year begin	99 341	91 206	83 071	74 936	66 801	58 685	50 530	42 395	34 260	26 125	17 990	9 855	99 341	1 741	(14 609)
Cash/cash equivalents at the month/year.end:	91 206	B3 071	74 936	66 801	58 665	50 530	42 395	34 260	26 125	17 990	9.855	1 741	1.741	(14 609)	(34 938)

## 2.11. Annual budgets and SDBIP's - internal departments

#### Introduction

The purpose of this document is to present the Service Delivery and Delivery and Budget Implementation Plan (SDBIP) of the Dr Kenneth Kaunda District Municipality for 2022/23 Financial Year. The development, implementation, and monitoring of a Service Delivery and Delivery and Budget Implementation Plan is a requirement for of the Municipal Finance Management Act (MFMA) No 56 of 2003.

The SDBIP is a detailed one year plan of the municipality that gives effect to the IDP and budget of the municipality. The SDBIP is a management plan for implementing the IDP through the approval budget. It is an expression of the objective of the municipality, in quantifiable outcomes that will be implemented for the financial year. It includes the service delivery targets for each quarter and facilitates oversight over financial and non-financial performance of the municipality.

The 2022/23 SDBIP will not only ensure appropriate monitoring in the Execution of the municipality budget and processes involved in the allocation of budget to achieve key strategic objectives as set in the municipality's Integrated Development Plan (IDP), but will also serve as the kernel of annual performance contract for senior management and provide a foundation for the overall annual and quarterly organisational performance for the 2022/23 Financial Year.

The SDBIP also assist the Executive, Council and the community in their respective oversight responsibilities since it serves as an implementation and monitoring tool.

#### Legislative framework

Section 1 of the MFMA defines the SDBIP as a detailed plan approved by the mayor of a municipality in terms of section 53(1) (c)(ii) for implementing the municipality's delivery of service and its annual budget and which must indicate:

- a) Projections for each month of:-
  - I. Revenue to be collected, by source and
  - II. Operational and capital expenditure by vote
- b) Service delivery targets and performance indicators for each quarter and

c) Any other matter that may prescribed and includes any revision of such plan by the mayor in terms of section 54(1) (c)

The MFMA requires that municipalities develop a Service Delivery and Budget Implementation Plan as a strategic financial management tool to ensure that budgetary decision that are adopted by municipalities for the financial year are aligned with their Integrated Development Plan Strategy. In terms of section 53(1) (c)(ii) of the MFMA, the SDBIP must be approved by the mayor of a municipality within 28 days of the approval of the budget

### Components of the SDBIP

- Monthly Projections of Expenditure and Revenue for each vote
- Quarterly projections of Service Delivery targets and Performance Indicators

### Monthly Projections of Expenditure and Revenue for each Vote

The monthly projection of revenue and expenditure per vote relate to the cash paid and reconciles with the cash statement adopted with the budget. The focus under this component is a monthly projections per vote in addition to projection by source. When reviewing budget projections against actuals, it is useful to consider revenue and expenditure per vote in order to gain more complete picture of budget projections against actuals.

## Quarterly Projections of Service Delivery Targets and Performance Indicators for each vote

This component of the SDBIP requires non- financial measurable performance objectives in the form of service delivery targets and other indicators of performance. The focus is on outputs rather than inputs. Service delivery targets relates to the level and standard of service being provided to the community and include the addressing of backlogs in basic services. The approach encouraged by NT's MFMA circular No. 13 is the utilisation of scorecards to monitor service delivery.

### **Detailed Capital Budget over Three Years**

Information detailing infrastructural projects containing project description and anticipated capital costs over three year period. A summary of capital project per the IDP will be made available on Council website.

#### **SDBIP Cycle**

The SDBIP Process comprises the following stages, which forms part of a cycle.

## Planning:

During this phase the SDBIP Process plan is developed to be tabled with the IDP Process plan. SDBIP related processes e.g. Management meetings, strategic Planning working session.

### Strategizing:

During this phase the IDP is reviewed and subsequent SDBIP programmes and projects for the next 5 years based on local, provincial and national issues, previous year's performance and current economic and demographic trends etc.

#### Tabling:

The SDBIP is tabled with the draft IDP and budget before Council. Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and formal local, provincial and national inputs or responses are also considered in developing the final document.

#### Adoption:

The Mayor approves the SDBIP no later than 28 days after the adoption of the Municipality's budget.

## Publishing:

The adopted SDBIP is made public and is published on Council's website.

## Implementation, Monitoring and Reporting:

SDBIP projects are implemented and quarterly reporting takes place. Mid-year reporting is done to asses performance on the SDBIP, the document is amended, where applicable and adopted by Council.

## 2.12. Municipal Manager's quality certificate

#### **QUALITY CERTIFICATE**

I <u>S. C. ABRAMS</u>, the **Acting Municipal Manager** of <u>Dr Kenneth Kaunda District Municipality</u>, hereby certify that the Draft Annual Budget and Supporting Documentation for 2022/2023 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

**Acting Municipal Manager** 

(Dr Kenneth Kaunda District Municipality - DC 40)

29/03/2022

Date