

ANNEXURE A

(DMS 1666573)

ANNUAL BUDGET OF
CITY OF
uMHLATHUZE

2024/25 TO 2026/27
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS (ADOPTED - FINAL)



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Abbreviations and Acronyms

CFO	Chief Financial Officer	km	kilometre
CPI	Consumer Price Index	KPA	Key Performance Area
CRR	Capital Replacement Reserve	KPI	Key Performance Indicator
DoRA	Division of Revenue Act	kWh	kilowatt
DWA	Department of Water Affairs	ℓ	litre
EEDG	Energy Efficiency Demand Side Management Grant	LED	Local Economic Development
EPWP	Expanded public works programme integrated grant	MBRR	Municipal Budget Reporting Regulations
FBS	Free basic services	MFMA	Municipal Financial Management Act Programme
FMG	Financial Management Grant	mSCOA	Municipal Standard Chart of Accounts
GAMAP	Generally Accepted Municipal Accounting Practice	MPRA	Municipal Properties Rates Act
GFS	Government Financial Statistics	MSA	Municipal Systems Act
GRAP	General Recognised Accounting Practice	MTREF	Medium-term Revenue and Expenditure Framework
IDP	Integrated Development Strategy	NERSA	National Electricity Regulator South Africa
INEP	Integrated National Electrification Programme Grant	PMS	Performance Management System
IUDG	Integrated Urban Development Grant	PPE	Property Plant and Equipment
ICT	Information Communication Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SDBIP	Service Delivery Budget Implementation Plan
		SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

ACHIEVING MORE WITH LESS.

Let me take this opportunity and greet you this afternoon and thank you for affording me time to present the 2024/25 MTREF budget.

Mr Speaker and the august house, today we are Tabling the 2024/25 MTREF for your consideration, and request that you support this Tabled Budget. This Tabled budget allows the Mayor to consult the residents and stakeholders of the city on the proposed assumptions and principles of the budget.

The Budget

Speaker, today I table the City's annual budget of R6,2 billion, which amounts to R611 million for the capital budget, and R5,5 billion for the operating budget. The annual budget for 2024/25 outlines the funded commitments of the City, which will see us deliver on our Integrated Development Plan (IDP) and associated strategies in order to effectively support the lives and livelihoods of all our residents.

The impact of the global Covid-19 pandemic and floods continue to be felt by all, and that has had an impact in the finances of the municipality. The slow economic growth has also had an impact in the finances of the city, including the current electricity crisis faced by every resident and business.

Knowing the economic fallout from these crises and how it has impacted on the income levels of businesses and residents, we have placed significant emphasis on ensuring that this budget does not impose further economic hardship, as much as possible.

As such we have ensured that, through extensive expenditure cuts, the basket of municipal services tariffs collectively has been kept below 11% despite the 12.72 % increase in electricity purchases. Tariff increases are as follows: 9% increase for rates, 10% increase for water, 9% increase for sanitation, and 6% increase for refuse removal. The electricity tariffs will be increased by 10.09%, with residents being spared the full increase of 12.72 % imposed by Eskom.

Mr Speaker, the city will continue to offer indigent relief to those that cannot afford to pay for services. In brief the relief will include: free 8 kilolitres of water to consumers that only consume 8 kilolitres and less, free rates if property is valued R160 000 or less, free refuse if property is valued R 160 000 or less, free sewer if property is valued R 160 000 or less, and free 50 kilowatts of electricity to successful applicants. Indigent customers will also be granted permission to buy additional 300 units in a month at tariffs applicable to all residents within the city. Pensioners and Social grantees, owners of properties that already been approved for pension rebates will not renew in the 2023/24 financial year (because they are already in the system), new applications for

pensioner's rebates will be accepted subject to council's affordability, and pensioner's rebates is R250 000 giving more relief to pensioners.

Speaker, we will soon be embarking on a public participation process where we expect inputs from the community and thereafter consolidated for council's final approval in May 2024. This Draft Budget is for the people and we are confident in that when assessments are done by various stakeholders the budget will meet the current economic challenges that we have as a country and city.

Our budget has been a careful balancing act between meeting the service delivery needs of all residents and businesses in these trying times and stemming further economic decline in this constrained context. We acknowledge and thank residents and businesses for their continued high-level of payments, which is key to ensuring that the municipality can continue to provide services to all who seek a livelihood in our City.

For purposes of operating expenditure, we have ensured that a budget of 5% increase on employee related costs, finance costs (interest only) of 3.2% of the operating budget, bulk purchases 12.74%, contracted services 3.6% increase, and repairs and maintenance at 7,7% of total operating expenditure. Honourable Councillors it be noted that there are no new vacant positions that have been budgeted for in the 2024/25 financial year. Administration must make sure that every employee gives his/her all in ensuring that the city delivers services.

Speaker on the 15th and 20th March 2024, the budget steering met to discuss the finer details of the draft budget and I am pleased that even though the needs by far were more than the purse/envelope the city has but we were able to critically evaluate each and every project.

I therefore suggest that each directorate within the city provides details of projects and programs to the different portfolio committees. In that way Mr Speaker we will not only be empowering the chair persons of those portfolio committees but each Deputy City Manager will be better held accountable.

The capital budget for 2024/25 financial year has reduced drastically at R 611 million when compared to the 2023/24 financial year at R811 million. This is due to the shrinkage in reserves and the high amount of debt owed to the municipality.

The capital budget per directorate is as follows:

City Development	R 26,4 million
Community Services	R 41,3 million
Corporate Services	R 47,2 million
Financial Services	R 14,1 million
Energy and Electricity	R 95,3 million
Infrastructure Services	R 386,6 million
City Manager	R 52 thousand

Mr Speaker, I must say there were challenges that we needed to navigate with when compiling this budget, and the major ones are not under our control. As we all know the municipality is not getting

any rates from Ingonyama Trust Board area nor does the municipality get a compensation from National Treasury. The demand for services in those areas remains high in the form of roads, water, refuse, electricity and sanitation. The matter has been raised with both the National Treasury and Cooperative governance and Traditional Affairs, and we hope a solution would be found soon.

Another challenge was that as a result of load shedding a number of households have now resorted in having an alternative source of energy and that poses a threat to the revenue of the city. Similarly, with water, most households now have boreholes within their yards and that too poses a threat to city's revenue. Mr Speaker we have agreed during the budget steering committee that there must be Bylaws that will regulate those that have resorted to providing alternatives for themselves because the city remains their fall back to plan.

Lastly, although council is a level II accredited municipality by the Department of Human Settlement, the subsidization of housing as a service is not the city's Constitutional mandate but gets subsidized by the city at a cost of R23 million. This too going forward will need attention.

Mr Speaker and the House our water losses are deteriorating and currently sitting at a high of 51,8% (R370 million) while the norm is 15% - 30%. Honourable Councillors, we will be embarking on a big drive of installing meters in the city especially areas where the service exists but unmetered, and from there we will target those places which are full of flats which consume water without any revenue coming to the municipality. I am raising this Honourable Councillors so that when this program starts all of us are aware of the reasons and assist the municipal officials during installation of meters. Having said that, there should be no councillor and or official in this municipality who does not have a water meter and paying for service.

The City speaks of Vision into Action, and this budget anticipates exactly that. Therefore, Council's duty is to approve the budget and administration implements and accounts to council through the SDBIP.

In closing Mr Speaker, allow me to thank all the political parties represented in this council for working together during this difficult time, yes there are instances where we might differ but that should not stop service delivery. I would also like to thank the Budget Steering Committee and the Finance Portfolio Committee for its robust discussions that it had during the compilation of this draft budget. I would also like to thank the City Manager together with his administration, for their assistance when we were compiling this draft budget.

Thank you

Mayor Xolani Ngwezi

1.2 Council Resolutions

On 23rd May 2024, the Council of the City of uMhlathuze will meet in the Council Chambers to adopt the budget of the Municipality for the financial year 2024/25. The Council will approve and adopt the following resolutions:

1. the Adopted Multi-year Medium Term Revenue and Expenditure Framework (MTREF) of the City of uMhlathuze for the financial year 2024/25 and indicative for the projected outer years 2025/26 and 2026/27 be approved as set out in the Budget Report **(DMS 1666573)** and in the Budget tables A1 - A10 **(Annexure B1 - B13) (DMS 1670890)**;
2. the Final Integrated Development Plan (IDP) Review for 2023/24 **(DMS 1583533)** be incorporated into the Adopted 2024/25 Multi-year Medium Term Revenue and Expenditure Framework (MTREF);
3. the Adopted 2024/25 Medium Term Revenue and Expenditure Framework aligned with the IDP's Developmental Objectives and Goals and the Municipal Regulation on Standard Chart of Accounts (mSCOA) (Government Gazette 37577 dated 22 April 2014) for the City of uMhlathuze be approved as follows:

Description R thousands	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Adopted Budget 2024/25	Adopted Budget 2025/26	Adopted Budget 2026/27
Total Operating Revenue	5 122 627	5 599 452	5 965 030	6 402 328
Total Operating Expenditure	5 286 027	5 589 918	5 952 519	6 389 144
Surplus/ (Deficit) for the year	(163 401)	9 534	12 511	13 185
Total Capital Expenditure	817 407	610 994	617 524	572 573
TOTAL OPERATING & CAPITAL BUDGET	6 103 434	6 200 912	6 570 044	6 961 717

It be further noted that this Budget in as far as the Municipal's administration ability and financial system capability allowed, is Project based;

4. subject to the Chief Financial Officer submitting a report to Council in terms of Section 46 of the MFMA, Council approves in principle a loan for R 380 m for the 2024/25 financial year of which if approved by Council, will only be drawn down during the 2024/25 financial year. It be further recommended that the CFO proceed with the commencement of the Section 46 process before the commencement of the 2024/25 financial year;

5. the following table setting out the surplus/(deficit) across the services be approved:

Description R thousand	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electricity and Energy Sources			
Surplus/(Deficit) for the year	227 650	256 190	290 200
Water Management			
Surplus/(Deficit) for the year	8 017	(11 738)	(24 704)
Waste water management			
Surplus/(Deficit) for the year	(92 830)	(100 290)	(112 993)
Waste management			
Surplus/(Deficit) for the year	19 549	21 655	23 792
Rates and other Services			
Surplus/(Deficit) for the year	(152 852)	(153 306)	(163 110)
Surplus/(Deficit) for the year	9 534	12 511	13 185

6. the Adopted Service Delivery and Budget Implementation Plan (SDBIP) 2024/25 **(DMS 1659776)** as submitted be approved;
7. in terms of Section 2(3) of the Local Government: Municipal Property Rates Act, the following property rates for the 2024/25 financial year be approved:

Category	Proposed tariff (from 1 July 2024)	Ratio to Residential Tariff
	C	
Residential Properties	0,0123	1 : 1
Business / Commercial	0,0258	1 : 2,10
Industrial	0,0271	1 : 2,20
Agricultural Properties	0,0031	1 : 0,25
Public Service Purposes (State Owned)	0,0141	1 : 1,15
Public Service Infrastructure	0,0030	1 : 0,25
Public Benefit Organisation Properties	0,0030	1 : 0,25
Mining Properties	0,0283	1 : 2,30
Vacant Land	0,0258	1 : 2,10

8. on application by the relevant ratepayers, the following rebates be applied subject to the provisions contained in the Rates Policy:
 - Agricultural properties - 5%
 - Non Profit Organisations - 20%
9. the Rates Policy as contained in **Annexure D1 (DMS 1668889)** be approved;
10. in addition to the statutory R15 000 reduction in the valuation on residential properties, a further reduction of R145 000 of the valuation on all developed residential properties valued at R480 000 and below be made;
11. in addition to the reductions in recommendation (10) above and subject to the criteria set out in the Property Rates Policy, an additional R250 000 reduction in the value of the primary residential property belonging to a pensioner or a social grantee be made;
12. in accordance with the implementation of the universal approach of the indigent policy improved residential property valued at R160 000 or less will be exempted from refuse and sewer charges. The following sliding scale will be applied for charges on improved residential properties higher than R160 000 on the following basis:
 - a) Properties valued between R160 001 and R200 000 will receive a rebate of 25% in respect of the sewer and refuse charges.
 - b) Properties valued at R200 001 and higher will pay the normal tariff.
13. the amendment of the Tariff of Charges as per **Annexure C (DMS 1631239)** be approved;
14. the Tariff policy as per **Annexure D2 (DMS 1668895)**;
15. any work function or tariff not accommodated in the Tariff of Charges be dealt with as cost plus 20%;
16. in addition to the free 50 units, the indigent customers to be granted additional 300 units that can be bought per month but be capped at 350 units each month;
17. the property rates and tariff adjustments as set out above be dealt with in terms of Section 14 of the Local Government: Property Rates Act and Section 24 of the Municipal Finance Management Act 2003;
18. Free water be capped at eight (8) kl per month;

19. Strategic grouping of water service tariffs, dividing them into groups as follows:
- Tariff Structure 1 (T1) will be for indigent customers with consumption not exceeding eight (8) kl per month. These customers will not be liable for paying the basic charge and this applies to both the universal approach and the targeted approach;
 - Tariff Structure 2 (T2) will be for households managing their consumption to be greater than eight (8) kl per month but not exceeding 25 kl per month; and
 - Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 25 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
20. Railway siding maintenance be charged to all property owners whose properties are alongside the vicinity of the facility;
21. No person or entity may collect waste for removal from premises unless authorised by Deputy City Manager - Community Services or City Manager;
22. in terms of various policies, the following increases in allowances are submitted to Council for approval subject to the Cost Containment Policy:

	Approved Tariffs - 2023/24	Proposed Tariffs - 2024/25
	R	R
Standby - Travel allowance	121	127
Standby - Subsistence allowance	79	83
Subsistence allowances		
Daily allowance	172	180
Overnight allowance	231	242
Own accommodation	317	333
Interview candidates	82	86
Accommodation		
All employees	1 443	1 514
All councillors and Section 56 employees	2 420	2 539
Municipal Manager, Mayor/ Deputy Mayor, Speaker and Municipal Chief Whip	4 037	4 235
Ward committee members	1 736	1 822
Indigent Burial Assistance		
Adult	3 184	3 340
Child (1 day to 15 years)	2 420	2 539
Stillborn / foetus	1 656	1 737

23. the funding for Indigent Burial Assistance be capped for the 2024/25 Financial Year at R 689 100;
24. the profit on sale of all erven be allocated 100% to the Rates and General Capital Replacement Reserve account;

25. should there be any unspent conditional grants received from the National Fiscus at year end, Council hereby requests that the City Manager via letters to the respective transferring officers apply for a roll-over of funds received in **2023/24** financial year to the next financial year, namely the 2024/25 financial year;
26. although Council has an approved Virement Policy, in terms of this 2024/25 MTREF Budget appropriation, a MFMA mSCOA Circular No. 8 (**DMS 1402904**) be Adopted with the following:
- No virements (transfers) will be allowed out of:
 - All Repairs and Maintenance Projects unless approval has been sort jointly between the City Manager and the Chief Financial Officer;
 - Purchase of Bulk Electricity and Bulk Water Projects;
 - A Project extending over/ incorporating more than one mSCOA function or sub function, then savings in the budgetary allocation in a function or sub-function may be applied across the functions and/ or sub-functions directly linked to the same Project and Funding Source;
 - Where the Finance and Administrative function or sub-function is directly linked to another Function or sub function, then savings in the linked function/ sub-function may be applied in the Finance and Administrative function or *vice versa*². This means that virements between Rates Services and Trading Services and across Trading Service are not allowed;
 - Virements cannot be permitted in relation to the revenue side of the budget;
 - Virements between functions should be permitted where the proposed shifts in funding facilitate sound risk and financial management (e.g. the management of central insurance funds and insurance claims from separate votes);
 - Virements from the capital budget to the operating budget should not be permitted, Operational funds to the Capital Budget may be done, but only via an Adjustments budget;
 - Virements towards employee related costs should not be permitted, except where:
 - temporary/ contracted (budget for as contracted services in terms to the mSCOA Classification) staff status has changed to permanent staff; or
 - the budget savings resulted from Outsourced Services within the same function in terms of a Council delegated authority).

27. to ensure that monies are spent efficiently and effectively in the repairs and maintenance environment for both operating and capital budgets, no Repairs and Maintenance budget can be utilised unless each project for repairs and maintenance is utilised strictly in terms of the 2024/25 asset maintenance plan and captured accordingly on the Work Break-down Structure (WBS) of the uM-SAP system;
28. to ensure that all capital budgets are spent efficiently and effectively, no approved tenders can proceed unless clearly defined work deliverables are documented in the Contracts module and Project systems module and captured accordingly in the Work Break- down Structure (WBS);
29. Council adopts National Treasury's MFMA Circular number 126 dated 7 December 2023 (**DMS 1642080**) and Circular number 128 dated 08 March 2024 (**DMS 1658167**) that is in line with Section 168(3)(a) of the Municipal Finance Management Act 56 of 2003;
30. the Debt Impairment Policy as per **Annexure M (DMS 1659183)** be approved;
31. Refuse basic charge be applied for companies utilising private companies for waste removal;
32. All sectional title properties be billed water basic charges as a charge related to the ownership of the property rather than one charge to the Body Corporate individually;
33. Cease charging normal water basic charge based on the quantity of the meters and volumes for the sectional titles;
34. National Treasury's Benchmark report containing the resolutions and recommendations for the 2024/25 MTREF be supported;
35. the amended Fixed Asset Management Policy included as **Annexure P (DMS 1660420)**, be approved;
36. the Metered Services Policy as per **Annexure O (DMS 1668788)** be approved;
37. the following policies as contained in the respective documents be approved:
 - a. Funding and Reserves Policy **Annexure R (DMS 1670730)**;
 - b. Insurance Policy **Annexure S (DMS 1670731)**;
 - c. Borrowing Policy **Annexure T (DMS 1670732)**; and
 - d. Cash and Investments Policy **Annexure U (DMS 1670734)**;
38. the presentation (**DMS 1670590**) on the Multi-year Medium Term Revenue and Expenditure Framework of the City of uMhlathuze for the 2024/25 financial year be noted; and
39. the Department Corporate Services: ICT to submit a progress report on SAP implementation to serve at the Financial Services Portfolio Committee in August 2024.

1.3 Executive Summary

“A professional public service, staffed by skilled, committed and ethical people, is critical to an effective state and ending corruption, patronage and wastage.”

**Hon. President Cyril Ramaphosa (RSA)
State of the Nation Address (SONA) 2023**

Although this pronouncement by the President is a year old, this requirement of the officials in the Municipality is of equal relevance now. The statement intent needs to be taken heed of both at an Administrative and Political level, if the Administration and Council seriously intend to improve service delivery for all our communities.

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

The City's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

The principles that are absolutely critical for real service delivery when implementing the budget are contained in the Presidents statement above. Every effort is being made by the CFO and his team to provide a set of very scarce resources which meet most international and South African standards, however if the strict adherence to both ethical practices and our legislative mandate are not adhered to only a few citizens will benefit therefrom and not the vast majority.

In the process of compiling the Tabled 2024/25 MTREF as well as the Adopted 2024/25 MTREF, the submissions received from the Departments which were all project based could be broken down into the following categories:

Scenario	Capital		
	2024/25	2025/26	2026/27
	R 000	R 000	R 000
Departmental Allocations as per Budget Policy	603 653	619 462	564 637
Initial Departmental Submissions	730 945	611 455	544 185
Final Departmental Submissions	611 264	617 524	573 273
TABLED BUDGET	611 264	617 524	573 273
ADOPTED BUDGET	610 994	617 524	572 573

Scenario	Operating Budget		
	Revenue	Expenditure	Deficit
	R 000	R 000	R 000
First (excl tariff increases)	4 566 314	5 104 701	(538 387)
Second (incl tariff increases)	4 949 102	4 942 535	6 567
Third (incl tariff increases)	4 953 414	4 942 805	10 609
TABLED BUDGET	4 953 414	4 942 805	10 609
ADOPTED BUDGET	5 599 452	5 589 918	9 534

For the Tabled 2024/25 MTREF, the Municipal Budget Policy Guide (**DMS 1626405 – Detail and DMS 1626404 – Summary**) read together with the Budget Process Plan (**DMS 1613274**) to guide the Administration throughout the compilation of the whole budget.

MFMA Circulars No 126 (DMS 1642080) Annexure L1 issued on 8 December 2023 and 128 (DMS 1648167) issued on 8 March 2024 Annexure L2 are included as part of this report. These circulars need to be read thoroughly by both the Council and the Administration. **These were also used in compiling the Adopted 2024/25 MTREF.**

The following table summarizes the status of all the Trading Services and those funded by Rates:

Description R thousand	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electricity and Energy Sources			
Surplus/(Deficit) for the year	227 650	256 190	290 200
Water Management			
Surplus/(Deficit) for the year	8 017	(11 738)	(24 704)
Waste water management			
Surplus/(Deficit) for the year	(92 830)	(100 290)	(112 993)
Waste management			
Surplus/(Deficit) for the year	19 549	21 655	23 792
Rates and other Services			
Surplus/(Deficit) for the year	(152 852)	(153 306)	(163 110)
Surplus/(Deficit) for the year	9 534	12 511	13 185

A critical review was undertaken of expenditure on non-core and non-priority spending items in line with NT's Cost containment measures outlined in NT's MFMA circular number 82 and as endorsed in the Cost Containment Regulations (**DMS 1348572**). The latter read together with the requirements of MFMA Budget circulars 126 and 128 issued in December 2023 and March 2024 respectively were used to compile the Budget.

The following main challenges in compiling this 2024/25 MTREF. They can be summarised as follows:

- Between all the services by far the greatest concern here lies with all the services financed by Property Tax (Rates). This Adopted budget has the Rates Services sitting with a R153 million deficit for 2024/25 and R153 m and R163m deficit for the outer years;
- The majority of residential households in uMhlathuze are not levied Property Rates. This because the individual properties are within the Ingonyama Trust land are not separately valued and not subject to the Municipal Property Rates Act. This despite the same communities enjoying most of the municipal services that are funded by Property Rates Revenue. This flaw in the current legislation is also applicable to those

commercial and business activities taking place within the Ingonyama Trust area. There is a rapid increase in demand for services in these areas – roads, water, refuse, electricity, sanitation but no commensurate revenue;

- The Constitutional mandate for uMhlathuze is to provide basic municipal services in the Ingonyama Trust area, however the deployment of those services without formal town planning and engineering protocol is not only ineffective and inefficient, but the extent thereof and demand for services on such a large scale without order is simply unsustainable from a service delivery perspective;
- There is no Equitable Share allocation for properties that do not pay Property Rates. The significance here is that the delivery of basic services is very dependent on Property Rates, yet there is zero allocation from the National Equitable Share allocation for Property Rates itself. This weakness in the financial structure of the Municipal MTREF needs to be addressed at a National level as it cannot be resolved at a local level. This is a National Policy matter. As an interim measure National Treasury has been requested over the years to increase Equitable Share to the equal extent that the Municipal Property Rates Act cannot be applied to the residents of the Ingonyama Trust land as these residents hold no legal title to the land. Indirectly, the National Treasury has assisted by increasing the ES marginally above inflation over the last few years which has certainly helped;
- Due to a community's perceived poor quality of water quality and supply from the municipality, many residents who can afford alternative sources such as boreholes, are doing so without permission which is putting resident's health at risk and reducing the municipality's revenue streams which are required to cater for the water infrastructure;
- It appears that the Water Loss's in uMhlathuze are deteriorating. From 2021/22 the gross loss was 38%, 2022/23 gross loss was 57% as at the end of February 2024 the Gross water loss is sitting at 51,8%. The projected water loss in financial terms for the 2024/25 MTREF is R370 million.
- Although Council has received Level II Accreditation, the subsidisation of Housing services which is not a Constitutional mandate can be construed as an "unfunded" mandate due to the fact the Property Rates must now fund the deficit of R24 m – refer to **Table 26** for details;
- Waste Water Management Service shows a deficit of R 92,8 million (R89,4m deficit for Adjusted 2023/24), this is a concern and efforts will need to be made to reduce this deficit in the coming MTREF by reducing costs therefore the introduction of more efficient and effective operations;
- Although Employee related costs as a percentage of total Expenditure amounts to 22,5% and appears to be below the 30% industry standard, it is not realistic for specifically uMhlathuze Municipality to be comfortable with this figure because of the high electricity purchase cost which distorts Council's budget figures when compared to other secondary cities. Without a properly researched formula in place, it is difficult to guide Council to a specific benchmark, but in COU situation that figure should be no more than the current 22.5% given the distortion in COU budget caused by the high Electricity Turnover. More significantly with a number of services outsourced, a more conservative approach would be to add the Contracted Services costs (8,5%) together

with Employee related Costs. This figure amounts to 31% (22.5% + 8,5%). As can be seen this cost is over the 30% norm;

- A broad management view (Particularly from Finance Department) is held that with the uMhlathuze Municipality not having a correct municipal grading, the strategic long term negative effect thereof is now taking its toll on efficient and effective service delivery. The long term reality of not attracting appropriate capacity from the market is the output resulting in the latter outcome. Evidence of this fact is apparent in the extent to which services are outsourced and professional advisory services that are contracted to perform both mundane and many professional municipal skills required by the Municipality on a daily basis. This point further substantiated by the fact that the combination of Municipal Remuneration Plus Contracted Services, now amount to 47 per cent of Gross Income (Total Income Less Electricity and Water Purchases) or 31 per cent of Expenditure Budget. Both these figures over the norm of 30%;
- Although extensive effort was made during the budgeting process to retain Repairs and Maintenance of Infrastructure at 8% of Property Plant and Equipment, this internationally accepted norm was not achieved in this budget and now sits at 7.7% of PPE. This has increased from 2023/24 at 6.1%. The outer years 2025/26 and 2026/27 increase to 8.4% and 8.9% respectively. Over the MTREF the norm is achieved; and
- The great dependency of the Refuse Service (Solid Waste Management) to Equitable Share is a risk for the Municipality. It does however appear promising that the Senior Management are working on a Revenue Enhancement Strategy, which will be applied in the coming financial year.

The main positives that come out of compilation of the 2024/25 MTREF can be summarised as follows:

- The 2024/25 MTREF has a surplus of R9,5m from an Adjusted 2023/24 deficit of R163,4m;
- Financial Services has continued with the strategy of ensuring that tariffs are **unit cost reflective** and that the **corresponding Revenue Tariffs** are **more equitable and affordable** across the various consumer and ratepayer categories;
- It is noted with appreciation that for the 2024/25 MTREF Equitable Share was increased by 7 % over the 2023/24 MTREF – R520m to R556m;
- Although all services funded by Rates are running at a deficit, Rates revenue is now greater than the gross contribution made by electricity to the municipality's income base, which trend points in the right direction of lowering dependency on the electricity services which is a significant risk to the financial stability of this municipality.

The following budget principles, guidelines and assumptions directly informed the compilation of the 2024/25 MTREF:

- Revenue does include a projected 2% local economic growth with effect from each of the 2024/25 and outer years;

- Revenue cash flow assumes a 93% recovery;
- All Revenue Tariffs are based on a cost reflective unit cost per all trading services;
- Capital from own funding (Capital Replacement Reserve and Borrowing) allocated on a prioritised model between Functions using asset values and Income generating ability;
- The internal capital funding mix for the 2024/25 MTREF is based on a 95% to 5% weighting towards borrowing and capital replacement reserve respectively;
- The above weighting is going to require Council to consider approving a Section 46 loan of R380 million in the 2024/25 year;
- The basket of municipal services tariffs collectively has been kept below 11.00% despite the 12.72% increase in electricity purchases; and
- There will be no budget allocated to National and Provincial funded projects unless the necessary grants to the municipality are reflected in the National and Provincial budget and have been gazetted as required by the annual Division of Revenue Act.

NATIONAL TREASURY BENCHMARK ENGAGEMENT

In terms of the requirements of the Municipal Finance Management Act and as part of its oversight role over Local Government finances, the National Treasury is responsible for reviewing and commenting on the tabled budgets of all non-delegated municipalities prior to their adoption by the respective Municipal Councils.

The tabled budgets of these municipalities are rigorously assessed in terms of quality and compliance with the prescriptions of the MFMA and the Municipal Budget and Reporting Regulations.

From a quality perspective, the budget is assessed in accordance with three criteria, namely:

- **Credibility:** whether the budget assumptions are credible and whether the budget is funded in accordance with the provisions of section 18 of the Municipal Finance Management Act (MFMA);
- **Relevance:** whether the budget responds to the objectives articulated in the municipality's plans and the alignment between planning and budgeting; and
- **Sustainability:** whether the municipality is financially sustainable.

In addition, the overall assessment of the municipality's performance will be undertaken in accordance with the four pillars namely, institutional arrangement, service delivery, financial governance and financial health.

This engagement was conducted on the 17 May 2024. Due to the timing aspects, National Treasury's report could not be included in this report and therefore will be presented verbally by the Chief Financial Officer (CFO).

1.4 Procurement and supply chain management reform

In support of the Batho Pele Budget towards improved service delivery, the Supply Chain Management Unit (SCMU) will continue to put in framework agreements for panel of services and works in line with the MTREF.

Framework agreements are agreements between an organ of state and one or more contractors, with a purpose to establish the terms governing the purchase orders to be awarded during a given period, in particular with regards to price and, where appropriate, the quantity envisaged. This framework can be activated immediately without any procurement delays or delays in the market response.

1.5 Operating Revenue Framework

Revenue Strategy

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an above 93 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by calculating the revenue requirement of each service this had to be adjusted to cater for affordable tariffs;
- The Universal approach to tariff setting provides for the cross subsidization between the different consumer affordability levels;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- Increased ability to extend new services and recover costs where economically possible;
- The municipality's Indigent Policy and rendering of free basic services and subsidized services to both the destitute and poor consumers.

Tariff-setting is pivotal and strategic in the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the City.

Primary Challenges in Producing the Revenue Budget

- At the top of the list by far is the **lack of growth** in local economic activity and now exacerbated by the current economic conditions;
- To keep up with an expanding need for services, together with a 12,72% in Eskom tariffs but without corresponding escalation in revenue has forced Council to escalate rates and tariff charges above inflationary parameters;
- The semi informal type of development in traditional areas (Primarily Ingonyama Trust areas) is posing the largest challenge in terms of recovering the revenue for the service provided in these arrears. The majority of the outstanding residential consumer debt is owed by the consumers from the traditional arrears for water consumed;
- Although the majority of National and Provincial Departments are up to date with their debt, there are a few Other Organs of State that have accrued material amounts of debt in the last few years amounting to R145m (of which R 60m is 120 days and over);
- Credit control actions taken in the Traditional areas are a difficult for many reasons, therefore ineffective and inefficient in outcomes; and
- With the roll out of Prepaid Water Meters, a looming risk is the extent that such installations are going to be by-passed.

Primary Positive Aspects of Producing the Revenue Budget

- There has been an extensive effort placed on trying to make the service charges not only affordable but also equitable across the different income levels of our residential consumers;
- There is extensive effort put into ensuring that our indigent consumers do get basic services free of charge;
- The roll out of water prepayment meters for indigent consumers is resulting in curbing escalating debt with water;
- The strict credit control actions have reduced escalating debt post the Covid period, except for the recovery for rural residential water consumers and a few organs of state, whose debt is escalating; and
- A prepayment water installation has been started and extended to the rural areas that will contribute towards reducing the debt in these areas but with the looming risk of by-passed installations.

The following table is a summary of the 2024/25 MTREF (classified by main revenue source):

Table 1 Summary of turnover revenue classified by main revenue source

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Revenue									
Exchange Revenue									
Service charges - Electricity	1 580 664	1 660 357	1 852 044	2 150 331	2 290 831	2 290 831	2 542 822	2 767 000	3 013 264
Service charges - Water	497 446	557 136	547 397	588 970	585 000	585 000	643 500	676 962	712 164
Service charges - Waste Water Management	104 010	108 153	107 728	119 676	120 256	120 256	132 282	138 896	145 841
Service charges - Waste Management	101 599	102 920	107 256	114 792	114 669	114 669	120 402	126 422	132 743
Sale of Goods and Rendering of Services	13 286	90 882	138 232	12 366	94 781	94 781	75 526	45 930	63 313
Agency services	7 841	4 692	6 539	6 365	8 365	8 365	8 365	8 365	8 365
Interest earned from Receivables	178	387	–	29	29	29	29	31	32
Interest earned from Current and Non Current Assets	32 646	34 735	26 846	64 500	40 000	40 000	45 000	50 000	55 000
Rent on Land	746	1 225	1 876	850	1 950	1 950	1 912	2 007	2 108
Rental from Fixed Assets	6 255	6 929	8 396	16 074	15 019	15 019	19 840	20 833	21 874
Operational Revenue	6 209	4 923	21 158	8 625	11 131	11 131	11 627	11 672	11 672
Non Exchange Revenue									
Property rates	551 173	567 444	615 808	736 829	713 967	713 967	778 224	817 135	857 992
Surcharges and Taxes	14 439	16 039	7 668	6 332	6 332	6 332	6 208	6 518	6 844
Fines, penalties and forfeits	74 345	31 900	17 165	15 754	12 284	12 284	12 284	12 284	12 284
Licences or permits	3 069	2 877	3 291	3 632	3 632	3 632	3 632	3 813	4 004
Transfer and subsidies - Operational	491 484	437 070	503 405	551 827	568 973	568 973	587 345	613 555	644 094
Interest	–	–	–	–	870	870	870	870	870
Gains on disposal of Assets	91 832	140	55 710	–	–	–	–	–	–
Other Gains	544	646 665	594 927	534 500	534 540	534 540	609 585	662 738	709 865
Discontinued Operations									
Total Revenue (excluding capital transfers and contributions)	3 577 766	4 274 472	4 615 445	4 931 451	5 122 627	5 122 627	5 599 452	5 965 030	6 402 328

Table 2 Turnover of Percentage proportion in revenue by main revenue source

Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2024/25	%	Budget Year +1 2025/26	%	Budget Year +2 2026/27	%
Revenue								
Exchange Revenue								
Service charges - Electricity	2 290 831	44.7%	2 542 822	45.4%	2 767 000	46.4%	3 013 264	47.1%
Service charges - Water	585 000	11.4%	643 500	11.5%	676 962	11.3%	712 164	11.1%
Service charges - Waste Water	120 256	2.3%	132 282	2.4%	138 896	2.3%	145 841	2.3%
Service charges - Waste Management	114 669	2.2%	120 402	2.2%	126 422	2.1%	132 743	2.1%
Sale of Goods and Rendering of	94 781	1.9%	75 526	1.3%	45 930	0.8%	63 313	1.0%
Agency services	8 365	0.2%	8 365	0.1%	8 365	0.1%	8 365	0.1%
Interest earned from Receivables	29	0.0%	29	0.0%	31	0.0%	32	0.0%
Interest earned from Current and Non	40 000	0.8%	45 000	0.8%	50 000	0.8%	55 000	0.9%
Rent on Land	1 950	0.0%	1 912	0.0%	2 007	0.0%	2 108	0.0%
Rental from Fixed Assets	15 019	0.3%	19 840	0.4%	20 833	0.3%	21 874	0.3%
Operational Revenue	11 131	0.2%	11 627	0.2%	11 672	0.2%	11 672	0.2%
Non Exchange Revenue								
Property rates	713 967	13.9%	778 224	13.9%	817 135	13.7%	857 992	13.4%
Surcharges and Taxes	6 332	0.1%	6 208	0.1%	6 518	0.1%	6 844	0.1%
Fines, penalties and forfeits	12 284	0.2%	12 284	0.2%	12 284	0.2%	12 284	0.2%
Licences or permits	3 632	0.1%	3 632	0.1%	3 813	0.1%	4 004	0.1%
Transfer and subsidies - Operational	568 973	11.1%	587 345	10.5%	613 555	10.3%	644 094	10.1%
Other Gains	534 540	10.4%	609 585	10.9%	662 738	11.1%	709 865	11.1%
Total Revenue (excluding capital transfers and contributions)	5 122 627	100%	5 599 452	100%	5 965 030	100%	6 402 328	100%
Total revenue from rates and service charges	3 824 723	74.7%	4 217 230	75.3%	4 526 415	75.9%	4 862 003	75.9%

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

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the City. The municipality will continue to significantly generate its own revenue and will only depend on the operational transfers to the equivalent of 10,5 per cent.

Rates and service charges revenue comprise of 75,3 per cent of total operating revenue mix. In 2023/24, revenue from rates and service charges totalled R3,8 billion and is projected to increase to R4,2 billion in 2024/25 and steadily increase to R4,5 billion and R4,8 billion in 2025/26 and 2026/27 respectively.

Electricity service charges are the largest contributor towards total municipal revenue in terms of turnover amounting to an average of 45,4 per cent over the MTREF. However, it needs to be noted that the actual revenue contributed by Electricity Service to municipal service delivery is the gross profit of Electricity Turnover less Bulk purchase cost which amounts to R 740 million (20% of Gross Revenue) in the 2024/25 financial year. The Rates revenue of R778 (21.1% of Gross Revenue), implies that Rates revenue is the largest contributor towards actual service delivery. **(See Table 3 below)**

Table 3 Gross Percentage proportion in revenue by main revenue source

Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2024/25	%	Budget Year +1 2025/26	%	Budget Year +2 2026/27	%
Revenue								
Exchange Revenue								
Service charges - Electricity	663 197	19.8%	740 792	20.1%	804 589	20.7%	876 197	21.2%
Service charges - Water	443 069	13.2%	529 955	14.4%	558 080	14.4%	587 695	14.2%
Service charges - Waste Water Management	120 256	3.6%	132 282	3.6%	138 896	3.6%	145 841	3.5%
Service charges - Waste Management	114 669	3.4%	120 402	3.3%	126 422	3.3%	132 743	3.2%
Sale of Goods and Rendering of Services	94 781	2.8%	75 526	2.1%	45 930	1.2%	63 313	1.5%
Agency services	8 365	0.2%	8 365	0.2%	8 365	0.2%	8 365	0.2%
Interest earned from Receivables	29	0.0%	29	0.0%	31	0.0%	32	0.0%
Interest earned from Current and Non Current Assets	40 000	1.2%	45 000	1.2%	50 000	1.3%	55 000	1.3%
Rent on Land	1 950	0.1%	1 912	0.1%	2 007	0.1%	2 108	0.1%
Rental from Fixed Assets	15 019	0.4%	19 840	0.5%	20 833	0.5%	21 874	0.5%
Operational Revenue	11 131	0.3%	11 627	0.3%	11 672	0.3%	11 672	0.3%
Non Exchange Revenue								
Property rates	713 967	21.3%	778 224	21.1%	817 135	21.0%	857 992	20.7%
Surcharges and Taxes	6 332	0.2%	6 208	0.2%	6 518	0.2%	6 844	0.2%
Fines, penalties and forfeits	12 284	0.4%	12 284	0.3%	12 284	0.3%	12 284	0.3%
Licences or permits	3 632	0.1%	3 632	0.1%	3 813	0.1%	4 004	0.1%
Transfer and subsidies - Operational	568 973	17.0%	587 345	15.9%	613 555	15.8%	644 094	15.6%
Interest	870	0.0%	870	0.0%	870	0.0%	870	0.0%
Other Gains	534 540	15.9%	609 585	16.5%	662 738	17.1%	709 865	17.1%
Total Revenue (excluding capital transfers and contributions)	3 353 061	100%	3 683 876	100%	3 883 737	100%	4 140 793	100%
Total revenue from rates and service charges	2 055 157	61.3%	2 301 653	62.5%	2 445 122	63.0%	2 600 468	62.8%

The property rates at 21,1% of gross revenue is still prejudiced by the Ingonyama Trust are not yet forming part of the MPRA while geographically representing 47 per cent of the municipal jurisdiction.

The trading service water is the third largest revenue, contributing 14,4 per cent towards the total revenue projected at R644 million in 2024/25 and R530m in terms of gross revenue.

Operating grants and transfers totals R587,3 million in the 2024/25 financial year, steadily increases to R613,5 million in 2025/26 and to R644,0 million in 2026/27. Local Government Equitable Share will grow at an annual rate of 7 per cent for 2024/25, and thereafter at 5 and 5 per cent respectively for the two outer years. This covers the likely above-inflation increases in the costs of bulk water and electricity. This also allows for faster increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	476 573	422 690	485 212	534 809	534 986	534 986	569 770	595 280	625 324
Local Government Equitable Share	462 487	416 124	471 939	520 860	520 860	520 860	556 251	586 212	614 901
Finance Management	2 600	2 450	2 500	2 500	2 500	2 500	2 500	2 500	2 600
EPWP Incentive	4 278	3 417	3 213	3 089	2 916	2 916	2 674	-	-
Project Management Unit	7 208	604		7 660	8 010	8 010	7 575	6 568	7 123
Municipal Disaster Relief Grant	-	-	7 426	-	-	-	-	-	-
Energy Efficient and Demand Management	-	94	134	700	700	700	770	-	700
Provincial Government:	14 174	12 712	19 272	17 018	31 207	31 207	17 575	18 275	18 770
Museums	214	225	235	249	249	249	260	283	275
Provincialisation of Libraries	8 932	9 136	9 593	9 593	9 593	9 593	10 016	10 464	10 933
Libraries	1 808	1 517	1 386	2 033	2 033	2 033	2 124	2 320	2 354
Housing	2 334	1 764	4 663	4 429	4 665	4 665	4 429	4 429	4 429
Enhanced Extended Discount Benefit Scheme	32	28	58	-	-	-	-	-	-
Cleanest Town Awards	800	-	250	-	-	-	-	-	-
Hostels	54	41	87	-	-	-	-	-	-
Mpembeni Modular Library	-	-	-	714	714	714	746	779	779
Municipal Employment Initiative	-	-	2 000	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	13 740	13 740	-	-	-
Richards Bay Airport Feasibility Study	-	-	1 000	-	-	-	-	-	-
Departmental Agencies	-	-	-	-	13	13	-	-	-
Capacity Building & Other	-	-	-	-	200	200	-	-	-
Other grant providers:	483	138	1 343	-	2 780	2 780	-	-	-
Umhlathuze Village Beneficiaries Contribution	11	-	-	-	-	-	-	-	-
Chieta Funding	456	138	74	-	-	-	-	-	-
Other	16	-	1 082	-	-	-	-	-	-
Mondi - Business Expo	-	-	188	-	-	-	-	-	-
Private Enterprises: Other Transfers Private Enterpr	-	-	-	-	2 780	2 780	-	-	-
Total Operating Transfers and Grants	491 231	435 540	505 827	551 827	568 973	568 973	587 345	613 555	644 094
Capital Transfers and Grants									
National Government:	175 255	174 051	275 708	218 836	216 336	216 336	218 503	199 912	224 844
Municipal Infrastructure Grant (MIG)	(7 000)	-	-	-	-	-	-	-	-
Integrated Urban Development Grant	152 755	130 146	209 302	145 536	145 186	145 186	143 923	124 783	135 337
Integrated National Electrification Programme Grant	-	-	-	14 000	14 000	14 000	9 850	5 000	5 207
Water Service Infrastructure Grant	25 000	40 000	37 000	55 000	40 000	40 000	60 000	70 129	80 000
Energy Efficiency and Demand Management	4 500	3 906	1 866	4 300	4 300	4 300	4 730	-	4 300
Municipal Disaster Relief Grant	-	-	27 540	-	12 850	12 850	-	-	-
Provincial Government:	637	10 023	1 146	-	-	-	500	2 612	2 729
Cogta (Static Tanks)	-	325	-	-	-	-	-	-	-
Arts and Culture (Generators and Boreholes)	-	1 302	-	-	-	-	-	-	-
Libraries	-	419	646 087	-	-	-	-	-	-
Mpembeni Modular Library	637	682	-	-	-	-	-	-	-
Sport and Recreation	-	7 295	-	-	-	-	-	-	-
Richards Bay Airport Feasibility Study	-	-	-	-	-	-	500	2 612	2 729
Cleanest Town Awards	-	-	500	-	-	-	-	-	-
Other grant providers:	-	-	-	-	2 194	2 194	-	-	-
Private Enterprises: Other Transfers Private Enterpr	-	-	-	-	2 194	2 194	-	-	-
Total Capital Transfers and Grants	175 892	184 074	276 854	218 836	218 530	218 530	219 003	202 524	227 573
TOTAL RECEIPTS OF TRANSFERS & GRANTS	667 122	619 614	782 681	770 663	787 503	787 503	806 348	816 079	871 667

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the City.

Although the City has strived to ensure that affordability takes preference, the increased demand for services in non-revenue generating activities together with the 12.72% increase in Electricity purchase prices from Eskom has resulted in above inflationary tariff increases.

The Guideline and Benchmark Method used by the National Energy Regulator of South Africa, when approving municipal electricity tariffs was declared unlawful and invalid by the High Court.

NERSA has to be applauded for communicating the tariff increases on time this financial year, however, the new tariff tool for approving the tariffs that they introduced in the 2023/24 financial year is technical and must be workshopped. 10.09 percent will be the electricity tariff increase for the MTREF.

The current challenge facing the City is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

1.5.1 Property Rates

The property rates are levied in accordance with the Municipal Property Rates Act, 2004 (Act No.6 of 2004), (MPRA) and the Local Government Municipal Finance Management Act.

Property rates are levied per individual property depending on the property value compared with the valuation of all rateable properties in the municipal area.

Rebates and concessions are granted to certain property categories based on usage or ownership as guided by the MPRA.

The following table stipulates the Property Rates Policy exemptions and rebates summary:

Table 5 Property Rates Policy exemptions and rebates

Rates Category	Rebates, Exemptions and reductions
Rates Category	Rebates, Exemptions and reductions
RES	R 15 000 Impermissible to all Developed Residential Properties
	R 145 000 Reduction to all Residential Properties with a value below R 480 000
	R 250 000 Reduction to Pensioners
	Places of Worship Exempted as part of Legislation
BUS	No rebates, exemptions or reductions
	Public Benefit Organisations – Regulated Ratio 1:0,25
	Non-profit organisations – 20% Rebate upon successful application
Agricultural	5% Rebate upon successful application
PBO's	Non-profit organisations – 20% Rebate upon successful application
PSI	30% reduction as per Legislation
Mining	No rebates, exemptions or reductions
Industrial	No rebates, exemptions or reductions
Vacant Land	No rebates, exemptions or reductions

Table 6 Comparison of proposed rates to levied for the 2024/25 financial year and the two outer years

Category	Current Tariff (1 July 2023)	Proposed tariff (from 1 July 2024)	2025/26	2026/27	Ratio to Residential Tariff
	C	C	C	C	
Residential Properties - Private	0,0113	0,0123	0,0130	0,0138	1 : 1
Residential Properties - Municipal	0,0113	0,0123	0,0130	0,0138	1 : 1
Residential Properties - State	0,0113	0,0123	0,0130	0,0138	1 : 1
Business / Commercial - Private	0,0237	0,0258	0,0274	0,0290	1 : 2,1
Business / Commercial - Municipal	0,0237	0,0258	0,0274	0,0290	1 : 2,1
Business / Commercial - State	0,0237	0,0258	0,0274	0,0290	1 : 2,1
Agricultural Properties - Private	0,0028	0,0031	0,0033	0,0035	1 : 0,25
Agricultural Properties - Municipal	0,0028	0,0031	0,0033	0,0035	1 : 0,25
Agricultural Properties - State	0,0028	0,0031	0,0033	0,0035	1 : 0,25
Industrial Properties - Private	0,0249	0,0271	0,0287	0,0305	1:2,2
Industrial Properties - Municipal	0,0249	0,0271	0,0287	0,0305	1:2,2
Industrial Properties - State	0,0249	0,0271	0,0287	0,0305	1:2,2
Mining - Private	0,0260	0,0283	0,0300	0,0318	1:2,3
Mining - Municipal	0,0260	0,0283	0,0300	0,0318	1:2,3
Mining - State	0,0260	0,0283	0,0300	0,0318	1:2,3
Public Service Purposes (State Owned)	0,0113	0,0141	0,0149	0,0158	1 : 1,15
Vacant Land - Private	0,0237	0,0258	0,0274	0,0290	1 : 2,1
Vacant Land - Municipal	0,0237	0,0258	0,0274	0,0290	1 : 2,1
Vacant Land - State	0,0237	0,0258	0,0274	0,0290	1 : 2,1
Public Service Infrastructure - Private	0,0028	0,0030	0,0032	0,0034	1:0,25
Public Service Infrastructure - Municipal	0,0028	0,0030	0,0032	0,0034	1:0,25
Public Service Infrastructure - State	0,0028	0,0030	0,0032	0,0034	1:0,25
Public Benefit Organisations	0,0028	0,0030	0,0032	0,0034	1:0,25

The two outer years are increased by 6% respectively.

General Valuation roll:

- In terms of section 30 of Municipal Property Rates Act No.6 of 2004. (1) A municipality intending to levy a rate on property must in accordance with this Act cause-
 - A general valuation to be made of all properties in the municipality determined in terms of subsection (2); and
 - a valuation roll to be prepared of all properties determined in terms of subsection (3)
- The City's current General Valuation (GV) roll is ending 30 June 2025.

3. The valuer will compile the draft roll with the intention of submitting it to the municipality by 30 November 2024.
4. On 31 January 2025, a certified roll will be submitted to the municipality so that a public notice can be issued.
5. The new General Valuation roll will then be implemented from 01 July 2025.
6. The rates rebates will be reviewed in order to avoid a rate shock to customers.

1.5.2 Sale of Water and Impact of Tariff Increases

The traditional areas are the second challenge in terms of recovering the service provided in these arrears. The majority of the outstanding consumer debt is owed by the consumers from the traditional arrears for water consumed.

The City took a decision to find alternative ways of recovering and curbing the ever increasing debt in traditional areas and the concept of introducing an alternative way in billing these consumers for water consumption is replacing their conventional meters with prepaid water meters. All indigent customers have already been moved to prepaid water meters plus few non-indigent customers. In the forthcoming financial years more prepaid water meters will be installed including installations to businesses.

Free water allocation will be reduced from ten (10) kilolitres to eight (8) kilolitres a month. This reduction is a strategy for aligning the municipality with National Treasury norms (Phase-in implementation).

In the past financial years, the municipality billed water basic charge based on the volume of water consumed and the quantities of meters. This benefitted the body co-operates because for each meter, the municipality had to calculate the free water for all units in the body corporate and only charge one commercial basic charge. The revised methodology will bill the body co-operate the basic charges equal to the number of units in that particular body co-operate. The new initiative of billing water basic charge for each sectional title as an ownership charge is aimed at correcting the unfairness from previous year practices and maximise revenue for the municipality.

In line with the initiative to ensure that residents pay for water and as the revenue enhancement strategy, the City has applied a targeted approach where the eight (8) kilolitre is provided to consumers who do not use more than eight (8) kilolitres over 30 days' period.

The recommended restrictions from department of Water Affairs are as follows:

Table 7 Department of Water Affairs Restrictions in Drought Periods

Category	Level one Restrictions	Level two Restrictions	Level three Restrictions	Level four Restrictions
Industries	5%	10%	15%	15%
Domestic Use	10%	20%	30%	60%
Agricultural Use	50%	60%	70%	90%

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Table 8 Proposed Water Tariffs for T2 scales

CATEGORY	CURRENT TARIFFS 2023/2024	PROPOSED TARIFFS 2024/2025	PROPOSED TARIFFS 2025/2026	PROPOSED TARIFFS 2026/2027
	Rand per kℓ	Rand per kℓ	Rand per kℓ	Rand per kℓ
RESIDENTIAL	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT
0-8kl per month		7,2738	7,7829	8,3277
9-15kl per month		9,2575	9,9055	10,5989
16-20kl per month	14,094	15,5038	16,5891	17,7503
21-25kl per month	19,393	21,3319	22,8252	24,4229
26-30kl per month	23,857	26,2427	28,0797	30,0453
31-35kl per month	31,894	33,4888	35,8331	38,3414
36kl+ per month	41,965	44,0627	47,1471	50,4474
NON-RESIDENTIAL				
0-15kl per month	22,3257	24,5583	26,2774	28,1168
16-30kl per month	26,1654	28,7820	30,7967	32,9525
31-60kl per month	30,9013	33,9914	36,3708	38,9168
above 60kl per month	27,3984	30,1382	32,2479	34,5053

Table 9 Proposed Water Tariffs for T1 and T3 scales

CATEGORY	CURRENT TARIFFS 2023/2024	PROPOSED TARIFFS 2024/2025	PROPOSED TARIFFS 2025/2026	PROPOSED TARIFFS 2026/2027
	Rand per kℓ	Rand per kℓ	Rand per kℓ	Rand per kℓ
RESIDENTIAL	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT
0-8kl per month		8,2225	8,7981	9,4139
9-15kl per month		11,2125	11,9974	12,8372
16-20kl per month	15,129	16,6423	17,8073	19,0538
21-25kl per month	20,428	22,4704	24,0434	25,7264
26-30kl per month	23,857	26,2427	28,0797	30,0453
31-35kl per month	31,894	33,4888	35,8331	38,3414
36kl+ per month	41,9645	44,0627	47,1471	50,4474
NON-RESIDENTIAL				
0-15kl per month	22,3257	24,5583	26,2774	28,1168
16-30kl per month	26,1654	28,7820	30,7967	32,9525
31-60kl per month	30,9013	33,9914	36,3708	38,9168
above 60kl per month	27,3984	30,1382	32,2479	34,5053

- a) Tariff Structure 1 (T1) will be for indigent customers with consumption not exceeding eight (8) kl per month. These customers will not be liable for paying the basic charge and this applies to both the universal approach and the targeted approach;
 - b) Tariff Structure 2 (T2) will be for households managing their consumption to be greater than eight (8) kl per month but not exceeding 25 kl per month; and
 - c) Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 25 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
- Residential water tariffs decreased so that lower class customers will pay less;
 - Water is a trading service which means it should break-even or make a surplus. Non-residential customers are currently charged below cost and that has been rectified by increasing tariffs to cost through phase in approach.

The following table shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house:

Table 10 Comparison between current water charges and increases (Domestic)

Monthly consumption	Current amount 2023/24 payable	Proposed amount 2024/25 payable	Difference (Increase)	Percentage change
kℓ	R	R	R	
20	302,59	332,85	30,26	10,00%
30	715,71	787,28	71,57	10,00%
40	1 678,58	1 762,51	83,93	5,00%
50	2 098,23	2 203,14	104,91	5,00%
80	3 357,16	3 525,02	167,86	5,00%
100	4 196,45	4 406,27	209,82	5,00%

Water tariffs increased by average of ten (10) per cent in the proposed 2024/25 and the two outer years by seven (7) percent respectively as shown in the above table.

Prepaid water tariffs

Prepaid water tariffs have been revised to include water basic charge; this change of tariffs will not disadvantage this customer group; however, they will start paying similar amount to that of the conventional customers. These basic charges are allocated to different scales, which means customers who have low consumption will benefit from not paying the full basic charge.

The table below shows prepaid water tariffs:

TARIFFS FOR THE 2024/2025 FINANCIAL YEAR		
Tariff Description	1-Jul 2023	1-Jul 2024
Prepayment Water Charges		
Water per kl		
Indigent and Non-Indigent Customers (Prepayment only)		
0-8 kl per month	0,0000	0,0000
Above 8 kl and below 15 kl	9,7500	13,6320
Above 15 kl and below 20 kl	15,1294	19,2967
Above 20 kl and below 25 kl	20,4277	24,7433
Above 25 kl and below 30 kl	23,8570	27,9260
Above 30 kl and below 35 kl	31,8941	34,6230
Above 35 kl per month	41,9645	44,0627
All other Consumers, including Businesses receiving water supplied through a prepayment meter (Non-indigent)		
0-15 kl per month	22,33	24,5583
Above 15 kl and below 30 kl	26,17	28,7820
Above 30 kl and below 60 kl	30,90	33,9914
Above 60 kl per month	27,40	30,1382

1.5.3 Sale of Electricity and Impact of Tariff Increases

The average electricity tariff increase which the City has applied is 10,09 percent effective from the 1st of July 2024.

Registered indigents will again be granted 50 kWh per month free.

In addition to the free 50 units, the indigent customers to be granted additional 300 units that can be bought per month but be capped at 350 units each month;

There will be an introduction of basic charge on Electricity for alternative energy sources. This charge will be applicable to customers with solar panels.

The following table shows the impact of the proposed increases in electricity tariffs on the electricity charges for domestic customers:

Table 11 Comparison between current electricity charges and increases (Domestic)

Monthly consumption	Current amount 2023/24 payable	Proposed amount 2024/25 payable	Difference (Increase)	Percentage change
kWh	R	R	R	
100	164,64	185,42	20,78	12,62%
250	411,60	463,55	51,95	12,62%
500	1 169,60	1 317,55	147,95	12,65%
750	1 834,35	2 066,40	232,05	12,65%
1 000	2 445,80	2 755,20	309,40	12,65%
2 000	5 578,20	6 284,40	706,20	12,66%

The municipality implements the inclining block tariff and this stepped tariff structure has a higher tariff as customer consumption increases. The aim is to subsidise the lower consumption users (mostly the poor).

The City has been implementing this inclining block tariff for years and it causes an increase in the volumes of sales to be experienced during the first days of the month when the tariffs are in their first scale for prepaid customers. The municipality has opened third party channels to ensure convenience to those customers who wish to not be inconvenienced by long queues during these peak times.

The recent electricity supply load shedding has negatively affected the expected volumes to be derived from the sale of electricity by Council.

1.5.4 Sanitation and Impact of Tariff Increases

A tariff increase of nine (9) per cent for sanitation from 1 July 2024 is proposed. This is based on the input cost assumptions related to water. Properties below the market value of R160 000 are not charged for sewerage discharged.

The following table compares the current and proposed tariffs:

Table 12 Comparison between current sanitation charges and increases

Tariff Code	Detail	2023/24		2024/25		%	2025/26		%	2026/27		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
SN	Rebate = 100%											
	Valuation of Residential property value < R 160 000	-12,58	-14,47	-13,71	-15,77	9%	-14,40	-16,55	5%	-15,12	-17,38	5%
SO	Rebate = 25%											
	Valuation of Residential property value R 160 001 to R 200 000	-3,15	-3,62	-3,43	-3,94	9%	-3,60	-4,14	5%	-3,78	-4,35	5%
IA	Rebate = 25%	12,58	14,47	13,71	15,77	9%	14,40	16,55	5%	15,12	17,38	5%

The following table shows the impact of the proposed increases in sanitation tariffs on the sanitation charges for a single dwelling-house:

Table 13 Comparison between current sanitation charges and increases, single dwelling- houses

Monthly sanitation consumption kℓ	Current amount 2022/23 Payable R	Proposed amount 2023/24 payable R	Difference (15% increase) R
20	251.62	274.20	22.58

Refer to the comprehensive Tariff of Charges contained on **Annexure C (DMS 1631239)** for residential, business and undeveloped sites tariffs.

1.5.5 Waste Removal and Impact of Tariff Increases

The City uses the property valuation sliding scales to charge Waste Removal for households. Properties in the City's valuation roll are a total of 36 234, majority (40 per cent) of which is within R200 000 to R700 000 property values.

The city operates business waste removal based on the number of times (demand based) the service is required by the business.

There will be introduction of Refuse removal basic charge for business utilising private waste removal companies. This is done so that Council is able to sustainably and ethically maintain the social responsibility to all the residents of uMhlathuze.

The waste removal is proposed to increase by six (6) per cent effective from 1 July 2024. The following table compares current and proposed amounts payable from 1 July 2024:

Table 14 Comparison between current waste removal fees and increases

Tariff Code	Detail	2023/24		2024/25		%	2025/26		%	2026/27		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
RK	Rebate = 100%	-186,21	-196,45	-197,38	-226,99	6%	-209,22	-240,61	-6%	-221,78	-255,04	6%
	Refuse valuation sliding scale, Residential property value < R 160 000	100% = 0,00	100% = 0,00	100% = 0,00	100% = 0,00		100% = 0,00	100% = 0,00		100% = 0,00	100% = 0,00	
RL	Rebate = 25%	-186,21	-196,45	-197,38	-226,99	6%	-209,22	-240,61	-6%	-221,78	-255,04	-6%
	Refuse valuation sliding scale Residential property value R 160 001 to R 200 000	25% = 0,00	25% = 0,00	25% = 0,00	25% = 0,00		25% = 0,00	25% = 0,00		25% = 0,00	25% = 0,00	
IA	Refuse valuation sliding scale Residential property value R 200 001 – R 500 000	186,21	214,14	197,38	226,99	6%	209,22	240,61	6%	221,78	255,04	6%
IA	Refuse valuation sliding scale Residential property value R 500 001 – R 700 000	188,70	217,01	200,02	230,03	6%	212,03	243,83	6%	224,75	258,46	6%
IA	Refuse valuation sliding scale Residential property value R 700 001 – R 900 000	191,21	219,89	202,68	233,08	6%	214,84	247,07	6%	227,73	261,89	6%
IA	Refuse valuation sliding scale Residential property value R 900 001 – R 1 100 000	192,06	220,87	203,58	234,12	6%	215,80	248,17	6%	228,74	263,06	6%
IA	Refuse valuation sliding scale Residential property value R 1 100 001 – R 1 600 000	192,89	221,83	204,47	235,14	6%	216,74	249,25	6%	229,74	264,20	6%

Tariff Code	Detail	2023/24		2024/25		%	2025/26		%	2026/27		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
IA	Refuse valuation sliding scale Residential property value R 1 600 001 and above	195,41	224,73	207,14	238,21	6%	219,57	252,50	6%	232,74	267,65	6%
RM	Residential – Basic Tariff	186,21	196,45	197,38	226,99	6%	209,22	240,61	6%	221,78	255,04	6%

Waste removal fees increased by average of six (6) per cent in 2024/25 then six (6) per cent in 2025/26 and 2026/27 respectively.

1.5.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a medium and an indigent household receiving free basic services.

Note that in all instances the overall impact of the tariff increases on household's bills has been kept at an average of 10 per cent including indigent households, excluding electricity tariffs.

Middle income household range is defined as:

- property value of R700 000;
- 1 000 kWh electricity; and
- 30kl water.

Affordable household range is defined as:

- property value of R500 000;
- 500 kWh electricity; and
- 25kl water

Indigent household is defined as:

- property value of R 300 000;
- 350 kWh electricity; and
- 20kl water (50 kWh electricity and 8 kl water free).

1.5.7 Tariff Setting Tool

National Treasury issued a tariff setting tool and guide as part of MFMA Budget circular No. 98 on 6 December 2019 and since 2019, has encouraged municipalities to utilise the tool.

With effect, from 2024/25 MTREF, municipalities are expected to submit the completed National Treasury tariff tool (in excel format) illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective.

The 2024/25 tariff-setting tool is available on **DMS 1668918**.

Table 15 MBRR SA14 – Household bills

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent							% incr.			
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	530.88	559.42	593.67	645.04	645.04	645.04	9%	703.10	738.25	789.93
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	1 682.57	1 748.36	1 838.36	2 121.28	2 121.28	2 121.28	13%	2 389.44	2 508.91	2 759.80
Water: Basic levy	24.60	29.45	44.00	50.60	50.60	50.60	10%	55.66	59.56	63.73
Water: Consumption	398.12	347.70	366.95	437.07	437.07	437.07	11%	487.30	521.42	557.91
Sanitation	196.60	206.40	218.80	251.60	251.60	251.60	9%	274.24	287.96	316.75
Refuse removal	157.61	165.49	175.42	191.21	191.21	191.21	6%	202.68	212.82	229.84
sub-total	2 990.38	3 056.81	3 237.19	3 696.80	3 696.80	3 696.80	11.2%	4 112.43	4 328.91	4 717.96
VAT on Services	368.92	374.61	396.53	457.76	457.76	457.76	–	511.40	538.60	589.21
Total large household bill:	3 359.30	3 431.42	3 633.72	4 154.56	4 154.56	4 154.56	11.3%	4 623.83	4 867.51	5 307.17
% increase/-decrease	–	2.1%	5.9%	14.3%	–	–	(21.2%)	11.3%	5.3%	9.0%
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	375.88	396.08	420.33	456.71	456.71	456.71	9%	497.81	522.70	559.29
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	908.09	942.00	990.64	1 142.96	1 142.96	1 142.96	13%	1 287.36	1 351.73	1 486.90
Water: Basic levy	24.60	29.45	44.00	50.60	50.60	50.60	10%	55.66	59.56	63.73
Water: Consumption	303.24	268.40	278.13	334.93	334.93	334.93	12%	374.95	401.20	429.28
Sanitation	196.60	206.40	218.80	251.60	251.60	251.60	9%	274.24	287.96	316.75
Refuse removal	155.54	163.32	173.12	188.70	188.70	188.70	6%	200.02	210.02	226.82
sub-total	1 963.95	2 005.64	2 125.03	2 425.50	2 425.50	2 425.50	10.9%	2 690.05	2 833.16	3 082.78
VAT on Services	238.21	241.43	255.70	295.32	295.32	295.32	–	328.84	346.57	378.52
Total small household bill:	2 202.16	2 247.08	2 380.73	2 720.82	2 720.82	2 720.82	11.0%	3 018.89	3 179.73	3 461.30
% increase/-decrease	–	2.0%	5.9%	14.3%	–	–	(23.3%)	11.0%	5.3%	8.9%
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	131.75	114.33	121.33	131.83	131.83	131.83	9%	143.70	150.88	161.45
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	13.11	13.57	14.27	16.46	16.46	16.46	13%	18.54	19.47	21.42
Water: Basic levy	24.60	29.45	44.00	50.60	50.60	50.60	10%	55.66	59.56	63.73
Water: Consumption	167.83	149.88	156.32	189.89	189.89	189.89	12%	213.26	228.19	244.17
Sanitation	196.60	206.40	218.80	251.60	251.60	251.60	9%	274.24	287.96	316.75
Refuse removal	153.49	161.16	170.83	186.20	186.20	186.20	6%	197.37	207.24	223.82
sub-total	687.38	674.79	725.55	826.59	826.59	826.59	9%	902.78	953.30	1 031.32
VAT on Services	83.35	84.07	90.63	104.21	104.21	104.21	–	113.86	120.36	130.48
Total small household bill:	770.73	758.86	816.18	930.80	930.80	930.80	9%	1 016.64	1 073.66	1 161.81
% increase/-decrease	–	(1.5%)	7.6%	14.0%	–	–	(34.3%)	9.2%	5.6%	8.2%

1.6 Operating Expenditure Framework

The City's expenditure framework for the 2024/25 budget and MTREF is informed by the following:

- Given that one of the primary drivers of this budget is to keep tariff increases within the inflationary envelope of 5 per cent, expenditure allocations in excess of the 2023/24 Adjustments budget are very limited;
- Drivers that are beyond the Administrations control are the Electricity price increase of 11,74% and the perennial unfunded service delivery mandates like housing and the delivery of services in non-rateable areas of the Municipality;
- Drivers above the 5% target, that are within the Administrations control that need to be managed lie in the ineffective and inefficient use of resources like PPE and labour, resulting in additional costs for contracted services, fuel and oil, and increased water losses;
- Repairs and maintenance as a percentage of PPE equates to 7,7 per cent, which is slightly below the National norm of 8% but it is augmented by a higher capital amount allocated for renewing and upgrading existing infrastructure.
- Funding of the budget over the medium-term is informed by Section 18 and 19 of the MFMA and Circulars 126 and 128 released in December 2023 and March 2024;

The following table is a high-level summary of the 2024/25 MTREF (classified per main type of operating expenditure):

Table 16 Summary of operating expenditure by standard classification item

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure By Type									
Employee related costs	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001
Remuneration of councillors	31 204	30 528	32 724	35 510	35 510	35 510	35 203	36 960	38 805
Bulk purchases - electricity	1 072 631	1 151 971	1 250 740	1 492 128	1 627 634	1 627 634	1 802 031	1 962 412	2 137 066
Inventory Consumed	247 560	546 881	509 290	460 979	494 717	494 717	492 834	527 553	559 346
Debt impairment	37 410	(136 019)	(204 117)	173 883	238 597	238 597	274 733	294 828	316 695
Depreciation and amortisation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
Interest	59 021	57 200	89 003	130 491	158 678	158 678	178 824	199 420	214 616
Contracted services	247 868	453 658	580 306	409 217	493 057	493 057	475 795	460 317	498 152
Transfers and subsidies	9 787	9 279	8 772	14 759	9 960	9 960	7 582	7 938	8 311
Irrecoverable debts written off	165 172	119 892	245 949	–	–	–	–	–	–
Operational costs	274 287	333 965	336 284	343 730	377 359	377 359	389 896	406 252	425 704
Losses on disposal of Assets	183 448	23 430	100 056	–	–	–	–	–	–
Other Losses	542	261 503	435 889	343 610	343 664	343 664	370 004	401 076	428 946
Total Expenditure	3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144

The budgeted allocation for **employee related costs** for the 2024/25 financial year totals R 1 257 million, which equals 22,5% per cent of the total operating expenditure.

The collective agreement regarding salaries/wages came into operation on 1 July 2021 and shall remain in force until 30 June 2024 (**DMS 1489744**). A new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government.

For budget purposes a 5 per cent increase has been utilised.

No provision for any new or previously unfunded posts has been made in the 2024/25 MTREF.

For Councillors allowances a similar situation is unfolding, therefore a 5% increase for them has also been provided for.

The challenge with the organizational structure is that it has no grading structure since 2000. For the size of the organisation required in this environment, this anomaly is a very serious risk. Consequently, over the years, positions which require highly skilled and competent officials will never be filled or retained appropriately i.e. at the mercy of an antiquated grading system. To exacerbate this situation even further Job Evaluation (JE) processes are embarked upon but are done out of context. At a recent Job Evaluation (JE) process meeting, representatives of SALGA confirmed that JE processes cannot proceed in the absence of a Municipal Grading.

The risk of this from a financial and service delivery perspective is that the municipality is forced to employ officials who potentially may not have the requisite skills to perform tasks appropriately this has a knock on effect on productivity and the standard of service delivery.

A further knock on effect is that basic maintenance is outsourced due to the inability of the Municipality been able to employ appropriate skills. As well known, emergency maintenance can never be scoped properly and therefore subject to commercial abuse both wittingly and unwittingly. These inefficiencies and potential fraud and corruption cost the Council many millions of rands. This mainly due to the lack of quality assurance, which is a management responsibility.

Evidence of the above risk can also be clearly observed in the extent to which basic service delivery functions are performed by contractors. This financial burden on consumers and ratepayers is clearly evident when adding the cost of contracted services to the employees related benefits. This amount is R 1 732 million. For the 2024/25 year this makes up 47% of the Gross Income (Total Income Less Purchases) or 31 % of Expenditure Budget. This is an indication that the Municipality may lack the requisite skills for service delivery, therefore seeking relief through outsourcing.

One of the overriding solutions here is that of a Municipal Grading in the first instance and an organogram suited for such grading for the administration. Since 2000 the structure of the organogram is dictated by the influences of the different Councils over the years and different managers, hence no collectively and best practice structured organizational structure is necessarily in place for proper service delivery. The correct grading will rationalize this anomaly and ensure the trajectory of future posts created and filled is done properly.

The provision of debt impairment was determined based on an annual collection rate of 93 per cent and the Credit Control and Debt Management Policy of the City. For the 2024/25 financial year this amount is R274,1 million (R173,8 m 2023/24 and R 238,5m Adjusted 2022/23). These increases being a clear indication of the effects of the current economic conditions and the partial implementation of credit control policy in the Traditional areas.

Provision for depreciation and asset impairment has been informed by the Municipality's Financial Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate at which an asset is consumed. Budget appropriations in this regard total R305,9 million for the 2024/25 financial and equates to 5,4 per cent of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges on the budget make up 3,2 per cent (R179 million) of operating expenditure excluding annual redemption.

Bulk purchases are directly informed by the purchase of electricity from Eskom. This is budgeted for the 2024/25 to be R1 802 million.

Water Inventory. A significant improvement in change to the version 6.5 of *mSCOA* is the treatment of bulk purchase of water, which is no longer reflected as an expense, but rather as inventory item. The expenses are reflected as both that that is lost and that that is sold plus that that is consumed for municipal purposes, as from 1 July 2021.

Materials Inventory. Similarly, to Water Inventory, Materials and Suppliers, Consumable Stores and Finished Goods are only reflected as expenses when consumed. This business reform was always in place and does not alter municipal processes.

Contracted Services has decreased by 3,6 per cent from the Adjusted 2023/24. Emphasis is being placed on reducing reliance on contracted services. Contracted services together with Employee Related Costs amount to 31% (22.5% + 8.5%) of total operating cost. There is a direct relationship between the efficiency and effectiveness of personnel versus that of the private sector, with the common factor between both sectors lying with level of management of resources they have at their disposal.

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

Losses comprises of the water losses that have arisen as a results of Inventory – Water.

Further details relating to contracted services can be seen in Table 73 MBRR SA1 (see pages 237 to 240).

The following figure gives a breakdown of the main expenditure categories for the 2024/25 financial year.

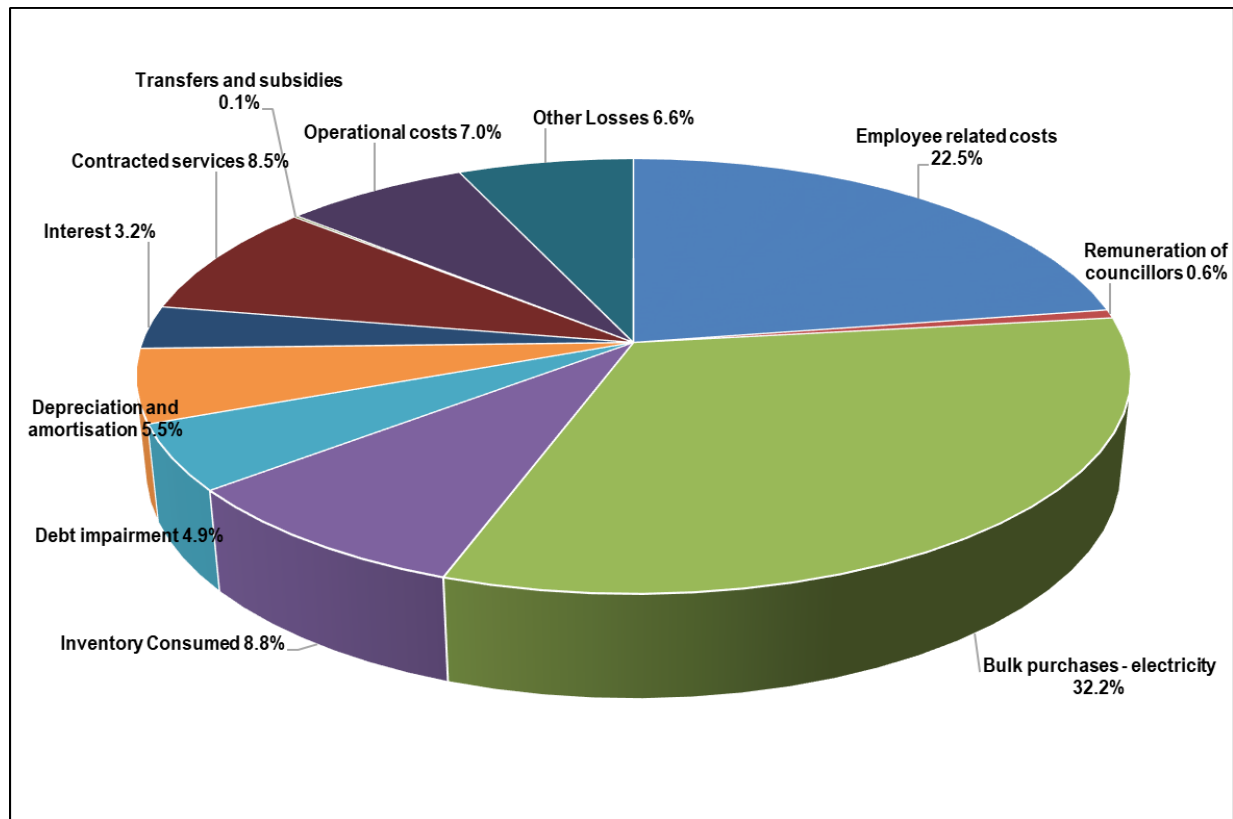


Figure 1 Main operational expenditure categories for the 2024/25 financial year

1.6.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the City's current infrastructure, the 2024/25 budget and MTREF provide for extensive growth in the area of asset maintenance. The weakness however in this environment is that there is no Municipal wide asset renewal strategy and repairs and maintenance plan of the City. 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, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 17 Operational repairs and maintenance

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand								
Repairs and Maintenance by Expenditure Item								
Employee related costs	206 323	220 438	245 860	238 025	238 025	370 577	438 460	482 306
Inventory Consumed (Project Maintenance)	76 080	74 449	98 706	95 173	104 094	100 324	106 179	111 226
Contracted Services	84 361	131 383	144 663	130 365	131 685	133 305	139 797	146 333
Operational Costs	2 239	207	5 961	1 409	5 409	3 156	2 048	2 144
Total Repairs and Maintenance Expenditure	369 002	426 478	495 190	464 972	479 213	607 362	686 484	742 010

During the compilation of the 2024/25 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the City's infrastructure and historic deferred maintenance. The labour and transport component of the repairs and maintenance has increased significantly by 55 per cent in the 2024/25 financial year, from R 238 million to R 371 million. The materials and contracted services component combined has decreased slightly by 1%. Departments are encouraged to utilise internal labour and transport instead of reliance on contracted services. There is a clear indication here that in the Repairs and Maintenance environment internal resources are not being deployed. If additional funding on the material component is required based on actual spending as at Mid-year, this will be considered in the 2024/25 Adjusted Budget.

In relation to the total operating expenditure, **repairs and maintenance** as a percentage of Total operating expenditure comprises the following **10,9; 11,5 and 11,6 per cent** of the respective financial years MTREF. In addition, repairs and maintenance as a percentage of PPE comprises of **7,7; 8,4 and 8,9 per cent** of the respective financial years MTREF. Even though the percentage of PPE equates to 7,7 per cent, which is below the National norm it is augmented by a higher amount allocated for renewing and upgrading existing infrastructure.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 18 Repairs and maintenance per asset class

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	279 307	301 476	355 031	318 669	331 554	331 554	407 680	461 323	498 801
Roads Infrastructure	64 252	62 247	71 418	78 235	92 766	92 766	92 543	102 283	109 545
Storm water Infrastructure	7 846	2 447	9 871	13 583	13 374	13 374	15 064	16 643	17 827
Electrical Infrastructure	55 323	77 197	99 816	86 414	86 804	86 804	119 384	135 839	147 264
Water Supply Infrastructure	107 326	117 126	133 824	87 784	87 784	87 784	118 082	135 841	147 769
Sanitation Infrastructure	44 290	41 781	39 400	50 190	49 501	49 501	61 216	69 261	74 871
Rail Infrastructure	271	677	702	1 326	1 326	1 326	1 391	1 457	1 525
Coastal Infrastructure	–	–	–	1 137	–	–	–	–	–
Community Assets	27 933	45 625	54 766	50 905	51 688	51 688	77 052	89 424	97 712
Community Facilities	26 510	44 364	53 892	48 525	49 326	49 326	74 623	86 734	94 832
Sport and Recreation Facilities	1 424	1 262	874	2 380	2 362	2 362	2 429	2 690	2 880
Heritage assets	–	20	–	26	26	26	12	14	15
Other assets	7 527	9 003	7 015	11 597	11 947	11 947	10 925	12 060	12 878
Operational Buildings	7 210	8 929	6 944	11 515	11 865	11 865	10 787	11 897	12 698
Housing	316	74	71	82	82	82	138	163	179
Computer Equipment	1 740	4 861	4 641	8 115	8 115	8 115	8 512	8 912	9 331
Computer Equipment	1 740	4 861	4 641	8 115	8 115	8 115	8 512	8 912	9 331
Furniture and Office Equipment	–	–	7	80	80	80	84	88	93
Machinery and Equipment	16 080	28 313	21 022	24 496	24 490	24 490	25 809	26 987	28 208
Transport Assets	36 415	37 182	52 708	51 085	51 313	51 313	77 288	87 675	94 972
Total Repairs and Maintenance Expenditure	369 002	426 478	495 190	464 972	479 213	479 213	607 362	686 484	742 010
R&M as a % of PPE & Investment Property	6.1%	6.7%	7.0%	6.1%	6.4%	6.4%	7.7%	8.4%	8.9%
R&M as % Operating Expenditure	10.2%	10.1%	10.4%	9.4%	9.1%	9.1%	14.6%	12.3%	12.5%

For the 2024/25 financial year, 67,1 per cent or R 407,7 million of total repairs and maintenance will be spent on infrastructure assets. Electrical infrastructure has received a significant proportion of this allocation totalling at 19,7 per cent (R 119,3 million) followed by Water infrastructure at 19,5 per cent (R 118 million), road transport infrastructure at 15,2 per cent (R 92,5 million), sanitation at 10 per cent (R 61 million) and storm water infrastructure at 2,5 per cent (R 15 million). Community assets has been allocated R 77 million of total repairs and maintenance equating to 12,7 per cent. Transport assets has also been allocated R 77 million (12,7 per cent).

As alluded to in the observations of the organizational structure, the skills available in that structure and the extent to which outsourced work can be managed efficiently and effectively, will dictate whether assets management improves or deteriorates service delivery going forward.

1.7 Capital expenditure

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

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional									
Governance and administration	80 110	79 665	115 145	68 791	64 557	64 557	58 787	71 212	59 313
Executive and council	20	—	37	118	123	123	36	40	33
Finance and administration	80 090	79 665	115 108	68 673	64 434	64 434	58 751	71 172	59 280
Internal audit	—	—	—	—	—	—	—	—	—
Community and public safety	33 691	46 713	208 301	107 478	136 699	136 699	32 483	55 566	45 941
Community and social services	9 383	11 897	34 022	71 074	57 555	57 555	9 249	13 981	11 580
Sport and recreation	21 923	34 586	172 966	34 620	77 578	77 578	19 361	37 102	30 627
Public safety	603	230	1 312	1 785	1 565	1 565	675	912	759
Housing	1 783	—	—	—	—	—	3 198	3 571	2 975
Economic and environmental services	63 411	110 897	61 607	155 315	152 737	152 737	104 276	62 765	51 978
Planning and development	1 514	227	3 567	22 127	14 777	14 777	35 175	755	627
Road transport	61 473	110 671	57 312	131 940	133 382	133 382	69 023	61 826	51 198
Environmental protection	424	—	728	1 248	4 579	4 579	78	184	153
Trading services	260 726	431 591	614 594	465 913	449 989	449 989	403 049	423 204	410 809
Energy sources	49 620	129 162	76 094	125 935	106 705	106 705	76 690	62 232	47 493
Water management	185 693	263 240	406 171	202 482	260 751	260 751	246 309	258 418	256 381
Waste water management	22 793	38 476	130 494	125 266	75 003	75 003	64 815	89 326	91 935
Waste management	2 620	713	1 835	12 230	7 530	7 530	15 235	13 228	15 000
Other	(0)	—	10 776	5 444	13 424	13 424	12 399	4 777	4 532
Total Capital Expenditure - Functional	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573
Funded by:									
National Government	169 403	114 973	216 497	218 836	216 337	216 337	218 503	199 912	224 844
Provincial Government	5 962	9 143	1 257	—	—	—	500	2 612	2 729
District Municipality	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	—	—	—	—	2 194	2 194	—	—	—
Transfers recognised - capital	175 365	124 116	217 753	218 836	218 530	218 530	219 003	202 524	227 573
Borrowing	86 942	368 000	588 677	406 569	418 775	418 775	380 000	360 000	325 000
Internally generated funds	175 632	176 750	203 992	177 536	180 101	180 101	11 991	55 000	20 000
Total Capital Funding	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573

Table 19 2024/25 Medium-term capital budget per vote

For 2024/25 an amount of R446 million has been appropriated for the development of infrastructure which represents 73 per cent of the total capital budget. In the outer years this amount totals R446 million, 72 per cent and R 445 million, 78 per cent respectively for each of the financial years. Water infrastructure receives the highest allocation of R 239,7 million in 2024/25 which equates to 54 per cent followed by electrical infrastructure at 17 per cent, R75,9 million, R53,7 million road infrastructure at 12 per cent, and then R43 million waste water infrastructure at 10 per cent.

Total new assets represent 36 per cent or R 219 million of the total capital budget, asset renewal equates to 34 per cent or R 208 million and upgrade of existing assets 3 per cent or R 18,5 million.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 33 MBRR A9 (Asset Management) on pages 93 to 99. In addition to the MBRR Table A9, MBRR Tables 65 to 69 MBRR SA34a, b, c, d and e provides a detailed breakdown of the capital programme relating to new asset construction; capital asset renewal as well as operational repairs and maintenance by asset class (refer to pages 182 to 193).

Furthermore, pages 200 to 234 contain a detail breakdown of the capital budget per project over the medium-term.

The following graph provides a breakdown of the capital budget to be spent on infrastructure related projects over the MTREF.

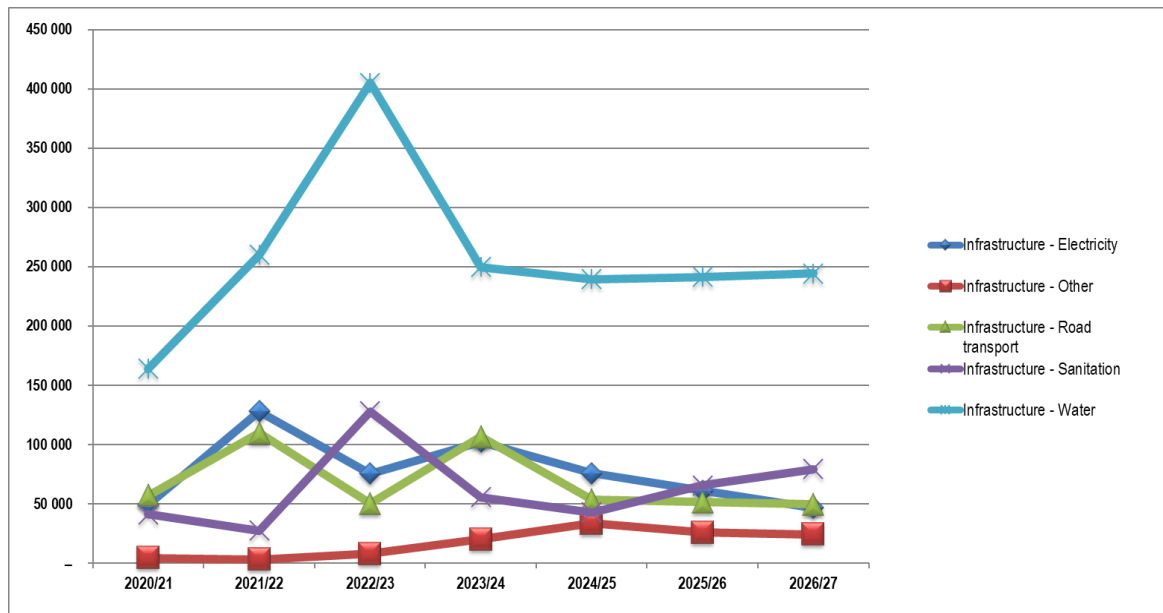


Figure 2 Capital Infrastructure Programme

1.8 Annual Budget Tables

The following pages present the ten **main** budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2024/25 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the following page.

Table 20 MBRR Table A1 - Budget Summary

Description R thousands	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Financial Performance</u>									
Property rates	551 173	567 444	615 808	736 829	713 967	713 967	778 224	817 135	857 992
Service charges	2 283 720	2 428 566	2 614 424	2 973 769	3 110 756	3 110 756	3 439 006	3 709 280	4 004 011
Investment revenue	32 646	34 735	26 846	64 500	40 000	40 000	45 000	50 000	55 000
Transfers and subsidies - Operational	491 484	437 070	503 405	551 827	568 973	568 973	587 345	613 555	644 094
Other own revenue	218 743	806 659	854 961	604 526	688 932	688 932	749 877	775 060	841 231
Total Revenue (excluding capital transfers and contributions)	3 577 766	4 274 472	4 615 445	4 931 451	5 122 627	5 122 627	5 599 452	5 965 030	6 402 328
Employee costs	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001
Remuneration of councillors	31 204	30 528	32 724	35 510	35 510	35 510	35 203	36 960	38 805
Depreciation and amortisation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
Interest	59 021	57 200	89 003	130 491	158 678	158 678	178 824	199 420	214 616
Inventory Consumed and bulk purchases	1 320 192	1 698 852	1 760 030	1 953 107	2 122 351	2 122 351	2 294 865	2 489 964	2 696 413
Transfers and subsidies	9 787	9 279	8 772	14 759	9 960	9 960	7 582	7 938	8 311
Other expenditure	908 726	1 056 428	1 494 367	1 270 439	1 452 677	1 452 677	1 510 428	1 562 474	1 669 498
Total Expenditure	3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144
Surplus/(Deficit)	(56 807)	57 670	(158 143)	(5 573)	(163 401)	(163 401)	9 534	12 511	13 185
Transfers and subsidies - capital (monetary allocations)	188 217	181 567	250 741	218 836	218 530	218 530	219 003	202 524	227 573
Transfers and subsidies - capital (in-kind)	–	1 627	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758
Surplus/(Deficit) for the year	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758

Table MBRR Table A1 - Budget Summary (continued)

Description R thousands	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Capital expenditure & funds sources</u>									
Capital expenditure	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573
Transfers recognised - capital	175 365	124 116	217 753	218 836	218 530	218 530	219 003	202 524	227 573
Borrowing	86 942	368 000	588 677	406 569	418 775	418 775	380 000	360 000	325 000
Internally generated funds	175 632	176 750	203 992	177 536	180 101	180 101	11 991	55 000	20 000
Total sources of capital funds	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573
<u>Financial position</u>									
Total current assets	1 445 130	1 700 935	1 739 338	1 536 856	1 589 670	1 589 670	1 780 170	1 936 930	2 208 988
Total non current assets	6 227 519	6 575 155	7 224 345	7 799 009	7 721 592	7 721 592	8 026 636	8 303 905	8 495 978
Total current liabilities	654 984	946 939	1 029 613	1 087 272	1 122 405	1 122 405	1 227 481	1 285 315	1 421 499
Total non current liabilities	952 504	1 060 669	1 509 888	1 698 900	1 720 792	1 720 792	1 882 723	2 043 883	2 131 073
Community wealth/Equity	6 065 161	6 268 482	6 424 182	6 549 694	6 468 065	6 468 065	6 696 602	6 911 637	7 152 395
<u>Cash flows</u>									
Net cash from (used) operating	556 618	312 964	371 299	786 596	495 914	495 914	700 128	771 383	834 100
Net cash from (used) investing	(349 679)	(733 399)	(1 051 031)	(923 382)	(940 017)	(940 017)	(702 643)	(710 153)	(658 459)
Net cash from (used) financing	13 933	284 409	490 077	257 637	259 143	259 143	198 219	137 858	121 882
Cash/cash equivalents at the year end	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464
<u>Cash backing/surplus reconciliation</u>									
Cash and investments available	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464
Application of cash and investments	739 074	305 531	(161 182)	209 627	(125 238)	(125 238)	(112 401)	76 173	309 296
Balance - surplus (shortfall)	81 716	379 233	656 291	447 340	435 387	435 387	618 254	628 768	693 168

Table MBRR Table A1 - Budget Summary (continued)

Description R thousands	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Asset management</u>									
Asset register summary (WDV)	6 227 519	6 575 155	7 224 345	7 799 009	7 721 592	7 721 592	8 026 636	8 303 905	8 495 978
Depreciation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
Renewal and Upgrading of Existing Assets	189 331	257 003	475 509	407 310	394 848	394 848	275 502	314 527	293 501
Repairs and Maintenance	369 002	426 478	495 190	464 972	479 213	479 213	607 362	686 484	742 010
<u>Free services</u>									
Cost of Free Basic Services provided	12 011	216 250	51 926	390 191	390 191	390 191	412 911	431 201	449 564
Revenue cost of free services provided	45 503	113 342	97 066	410 236	351 577	351 577	359 217	377 685	397 103

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from 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 indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that the municipality has been paying attention to managing this aspect of its finances, and consequently its obligations are cash-backed. This places the municipality in a very positive financial position. To strengthen this favourable position, Council has Adopted an Investment, Working Capital and Capital Replacement Reserves Policy.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase however it needs to be noted that this table does not cater for the cross subsidisation value of the lower end tariffs in the tiered structure of basic service charges. **This implies that the values reflected as Free Basic Services and the revenue cost are in reality much higher should one include the cross-subsidisation that takes place within the lower end of the tariffs, plus the fact the Free Basic Services cannot be delivered in the absence of all the services financed by Rates. In addition, the municipality continues to make progress in addressing service delivery backlogs.**

Table 21 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional									
Governance and administration	602 455	656 177	681 899	1 036 115	992 011	992 011	1 071 138	1 127 498	1 185 376
Executive and council	173	3 336	469	935	895	895	805	841	878
Finance and administration	602 282	652 508	681 418	1 035 106	991 043	991 043	1 070 305	1 126 628	1 184 467
Internal audit	–	333	12	74	74	74	27	29	30
Community and public safety	94 028	171 567	184 439	46 779	142 582	142 582	113 811	85 651	104 307
Community and social services	14 577	23 044	14 929	19 041	17 807	17 807	18 143	19 057	19 777
Sport and recreation	9 325	29 470	27 521	5 451	18 901	18 901	13 277	13 922	14 599
Public safety	65 801	35 687	10 390	15 783	16 109	16 109	11 362	11 503	11 650
Housing	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
Health	–	156	–	28	28	28	–	–	–
Economic and environmental services	124 398	120 362	123 463	85 214	110 379	110 379	75 661	60 688	54 046
Planning and development	104 962	14 278	63 260	19 464	20 369	20 369	17 426	10 928	11 675
Road transport	19 437	105 750	60 124	65 662	89 921	89 921	58 170	49 692	42 299
Environmental protection	–	334	79	89	89	89	66	69	71
Trading services	2 944 712	3 509 305	3 875 567	3 972 557	4 092 503	4 092 503	4 547 942	4 881 247	5 273 124
Energy sources	1 630 412	1 683 522	1 886 365	2 233 454	2 374 552	2 374 552	2 626 071	2 841 436	3 096 515
Water management	800 867	1 317 301	1 434 156	1 221 969	1 240 199	1 240 199	1 387 082	1 483 095	1 580 142
Waste water management	319 337	309 748	349 473	288 771	254 312	254 312	292 822	304 181	331 112
Waste management	194 096	198 734	205 572	228 363	223 440	223 440	241 967	252 534	265 356
Other	389	256	818	9 622	3 682	3 682	9 903	12 471	13 048
Total Revenue - Functional	3 765 983	4 457 666	4 866 186	5 150 287	5 341 157	5 341 157	5 818 455	6 167 555	6 629 901

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

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure - Functional									
Governance and administration	129 873	118 309	190 617	256 897	243 795	243 795	223 893	238 672	272 787
Executive and council	7 816	8 709	24 546	39 253	43 952	43 952	49 015	50 810	52 919
Finance and administration	118 077	107 623	163 351	217 576	200 225	200 225	174 703	187 678	219 676
Internal audit	3 980	1 977	2 720	68	(383)	(383)	176	184	192
Community and public safety	480 367	589 603	671 131	618 507	728 319	728 319	699 751	694 519	741 241
Community and social services	98 970	117 747	132 745	152 465	147 449	147 449	150 174	155 233	160 545
Sport and recreation	166 818	189 387	192 297	225 553	221 296	221 296	223 320	234 080	247 994
Public safety	181 427	175 134	189 042	204 740	239 489	239 489	224 135	233 504	242 654
Housing	31 128	104 537	152 567	29 964	113 578	113 578	94 939	64 181	82 167
Health	2 024	2 798	4 480	5 786	6 508	6 508	7 182	7 521	7 881
Economic and environmental services	496 285	330 567	356 248	406 304	414 865	414 865	420 651	435 545	441 140
Planning and development	246 985	81 803	84 956	101 016	93 259	93 259	102 514	103 497	107 280
Road transport	239 720	240 168	263 851	296 742	313 988	313 988	309 859	323 377	324 896
Environmental protection	9 580	8 596	7 441	8 546	7 619	7 619	8 279	8 671	8 964
Trading services	2 521 655	3 165 951	3 527 735	3 630 080	3 870 812	3 870 812	4 212 324	4 548 941	4 897 628
Energy sources	1 432 394	1 553 859	1 697 256	1 931 199	2 137 373	2 137 373	2 373 237	2 571 051	2 786 836
Water management	665 668	1 139 841	1 373 068	1 158 369	1 191 439	1 191 439	1 279 647	1 387 927	1 484 957
Waste water management	275 383	303 419	286 526	332 291	328 594	328 594	347 628	368 278	394 244
Waste management	148 210	168 832	170 884	208 221	213 407	213 407	211 813	221 685	231 592
Other	6 393	12 372	27 857	25 236	28 237	28 237	33 300	34 842	36 347
Total Expenditure - Functional	3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144
Surplus/(Deficit) for the year	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. **Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.**
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste water functions and the Waste management function. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure. However, if the capital revenues (Transfers recognised – capital) is removed from the calculation of the surpluses for each trading service, water service is running at an R 8m surplus and Waste Water Services at a R 92,8m deficit.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources. **The major concern here is that all other services are now running at an R 152,9 million deficit. You will not notice this in Table A2 as the capital transfers distort the actual revenue. Refer to Table 26 for the actual calculation. This implies that the whole Municipality has a high risk dependency on Electricity Revenue and Waste Management, given that Water and Waste Water Management Trading services have deficits.**

Table 22 MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional									
Municipal governance and administration	602 455	656 177	681 899	1 036 115	992 011	992 011	1 071 138	1 127 498	1 185 376
Executive and council	173	3 336	469	935	895	895	805	841	878
Mayor and Council	173	1 941	345	629	589	589	532	554	577
Municipal Manager, Town Secretary and Chief Executive	–	1 395	124	305	305	305	273	287	301
Finance and administration	602 282	652 508	681 418	1 035 106	991 043	991 043	1 070 305	1 126 628	1 184 467
Administrative and Corporate Support	–	2 686	241	590	590	590	532	559	587
Asset Management	–	312	31	73	73	73	68	72	75
Finance	591 484	625 226	673 271	1 022 135	976 633	976 633	1 057 620	1 113 689	1 171 264
Fleet Management	3 271	2 053	1 143	3 275	5 469	5 469	3 215	3 235	3 256
Human Resources	1 021	4 581	1 326	1 858	1 862	1 862	1 587	1 617	1 648
Information Technology	63	1 658	117	894	894	894	814	827	840
Legal Services	0	435	43	99	99	99	96	101	106
Marketing, Customer Relations, Publicity and Media Co-ordination	2 773	2 558	2 470	2 870	2 070	2 070	3 106	3 199	3 295
Property Services	1 131	1 110	677	1 473	473	473	465	478	492
Risk Management	–	249	12	56	56	56	27	29	30
Security Services	–	2 008	194	461	461	461	428	449	471
Supply Chain Management	2 537	9 437	1 880	1 281	2 321	2 321	2 319	2 345	2 373
Valuation Service	–	195	13	41	42	42	28	29	31
Internal audit	–	333	12	74	74	74	27	29	30
Governance Function	–	333	12	74	74	74	27	29	30

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional									
Community and public safety	94 028	171 567	184 439	46 779	142 582	142 582	113 811	85 651	104 307
Community and social services	14 577	23 044	14 929	19 041	17 807	17 807	18 143	19 057	19 777
<i>Cemeteries, Funeral Parlours and</i>	733	1 223	609	912	912	912	1 002	1 036	1 071
<i>Community Halls and Facilities</i>	2 649	5 836	1 131	4 315	3 215	3 215	2 935	3 068	3 209
<i>Cultural Matters</i>	–	81	5	16	16	16	10	11	11
<i>Disaster Management</i>	–	122	6	29	29	29	14	14	15
<i>Libraries and Archives</i>	10 979	15 169	12 974	13 337	13 302	13 302	13 865	14 585	15 133
<i>Museums and Art Galleries</i>	215	614	204	432	333	333	318	343	338
Sport and recreation	9 325	29 470	27 521	5 451	18 901	18 901	13 277	13 922	14 599
<i>Beaches and Jetties</i>	–	889	111	262	262	262	321	333	346
<i>Community Parks (including Nurseries)</i>	1 413	7 762	6 517	2 614	7 764	7 764	9 540	10 017	10 517
<i>Recreational Facilities</i>	1 951	12 253	19 277	1 662	9 062	9 062	1 485	1 545	1 608
<i>Sports Grounds and Stadiums</i>	5 962	8 566	1 616	913	1 813	1 813	1 931	2 027	2 128
Public safety	65 801	35 687	10 390	15 783	16 109	16 109	11 362	11 503	11 650
<i>Fire Fighting and Protection</i>	544	7 947	1 379	2 285	3 435	3 435	1 933	2 018	2 107
<i>Police Forces, Traffic and Street Parking</i>	65 257	27 740	9 011	13 498	12 674	12 674	9 429	9 485	9 544
Housing	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
<i>Housing</i>	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
Health	–	156	–	28	28	28	–	–	–
<i>Health Services</i>	–	156	–	28	28	28	–	–	–

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional									
Economic and environmental services	124 398	120 362	123 463	85 214	110 379	110 379	75 661	60 688	54 046
Planning and development	104 962	14 278	63 260	19 464	20 369	20 369	17 426	10 928	11 675
Billboards	–	136	6	31	31	31	14	14	15
Corporate Wide Strategic Planning (IDPs, Development Facilitation	16	1 209	275	261	261	261	150	158	166
Economic Development/Planning	95 939	1 365	57 586	850	1 950	1 950	1 912	2 007	2 108
Town Planning, Building Regulations and Enforcement, and City Engineer	1 115	1 915	398	5 385	5 048	5 048	3 246	258	271
Project Management Unit	1 038	3 135	1 574	1 603	1 552	1 552	1 456	1 506	1 556
Road transport	6 854	6 518	3 421	11 334	11 526	11 526	10 648	6 985	7 560
Public Transport	19 437	105 750	60 124	65 662	89 921	89 921	58 170	49 692	42 299
Road and Traffic Regulation	–	291	–	65	65	65	–	–	–
Roads	10 908	9 436	10 001	10 419	12 419	12 419	12 384	12 584	12 794
Taxi Ranks	8 529	95 955	43 819	30 260	57 520	57 520	30 735	27 274	29 449
Environmental protection	–	67	6 305	24 917	19 917	19 917	15 051	9 834	56
Pollution Control	–	334	79	89	89	89	66	69	71
	–	334	79	89	89	89	66	69	71

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional									
Trading services	2 944 712	3 509 305	3 875 567	3 972 557	4 092 503	4 092 503	4 547 942	4 881 247	5 273 124
Energy sources	1 630 412	1 683 522	1 886 365	2 233 454	2 374 552	2 374 552	2 626 071	2 841 436	3 096 515
Electricity	1 626 467	1 681 913	1 884 283	2 228 784	2 369 882	2 369 882	2 620 841	2 840 913	3 091 666
Street Lighting and Signal Systems	3 945	1 609	2 083	4 670	4 670	4 670	5 230	524	4 849
Water management	800 867	1 317 301	1 434 156	1 221 969	1 240 199	1 240 199	1 387 082	1 483 095	1 580 142
Water Treatment	2 329	4 644	297	4 941	2 941	2 941	3 160	3 317	3 482
Water Distribution	798 537	1 312 658	1 433 859	1 217 028	1 237 257	1 237 257	1 383 922	1 479 778	1 576 660
Waste water management	319 337	309 748	349 473	288 771	254 312	254 312	292 822	304 181	331 112
Public Toilets	–	134	12	32	32	32	27	29	30
Sewerage	319 337	300 684	347 918	288 453	253 994	253 994	291 939	303 254	330 139
Storm Water Management	–	104	219	17	17	17	485	509	534
Waste Water Treatment	–	8 825	1 324	270	270	270	371	390	409
Waste management	194 096	198 734	205 572	228 363	223 440	223 440	241 967	252 534	265 356
Solid Waste Removal	194 096	193 645	204 883	227 350	222 427	222 427	240 789	251 299	264 059
Street Cleaning	–	5 089	689	1 013	1 013	1 013	1 177	1 235	1 297
Other	389	256	818	9 622	3 682	3 682	9 903	12 471	13 048
Air Transport	383	–	678	9 561	3 561	3 561	9 617	12 173	12 738
Licensing and Regulation	6	112	121	28	88	88	246	255	265
Tourism	–	144	19	33	33	33	41	43	45
Total Revenue - Functional	3 765 983	4 457 666	4 866 186	5 150 287	5 341 157	5 341 157	5 818 455	6 167 555	6 629 901

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure - Functional									
Municipal governance and administration	129 873	118 309	190 617	256 897	243 795	243 795	223 893	238 672	272 787
Executive and council	7 816	8 709	24 546	39 253	43 952	43 952	49 015	50 810	52 919
<i>Mayor and Council</i>	(16 762)	(18 828)	(9 364)	750	981	981	1 530	1 082	1 130
<i>Municipal Manager, Town Secretary and Chief Executive</i>	24 578	27 536	33 910	38 503	42 972	42 972	47 484	49 728	51 790
Finance and administration	118 077	107 623	163 351	217 576	200 225	200 225	174 703	187 678	219 676
<i>Administrative and Corporate Support</i>	(868)	(632)	(3 840)	1 582	2 819	2 819	1 397	1 464	1 520
<i>Asset Management</i>	2 355	2 583	2 658	3 209	2 626	2 626	3 181	3 344	3 449
<i>Finance</i>	(13 439)	(60 410)	(67 088)	20 092	(52 518)	(52 518)	20 856	21 639	22 404
<i>Fleet Management</i>	68 603	58 339	94 969	69 245	73 782	73 782	28 054	22 340	36 605
<i>Human Resources</i>	6 033	11 162	4 307	13 870	9 752	9 752	12 177	12 609	13 100
<i>Information Technology</i>	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
<i>Legal Services</i>	5 894	8 119	9 168	11 010	13 104	13 104	–	–	–
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	7 690	7 881	7 887	9 629	9 616	9 616	9 690	10 147	10 531
<i>Property Services</i>	1 506	(424)	(1 030)	1 145	847	847	747	769	773
<i>Risk Management</i>	2 401	2 936	4 210	5 500	5 465	5 465	6 210	6 496	6 784
<i>Security Services</i>	20 988	25 630	30 887	34 248	36 204	36 204	37 445	38 706	40 518
<i>Supply Chain Management</i>	838	(8 298)	(7 164)	1 845	6 727	6 727	(3 322)	1 913	1 984
<i>Valuation Service</i>	4 093	4 374	3 393	3 808	4 774	4 774	4 270	4 469	4 640
Internal audit	3 980	1 977	2 720	68	(383)	(383)	176	184	192
<i>Governance Function</i>	3 980	1 977	2 720	68	(383)	(383)	176	184	192

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure - Functional									
Community and public safety	480 367	589 603	671 131	618 507	728 319	728 319	699 751	694 519	741 241
Community and social services	98 970	117 747	132 745	152 465	147 449	147 449	150 174	155 233	160 545
<i>Cemeteries, Funeral Parlours and</i>	11 835	14 971	15 141	18 067	16 423	16 423	16 127	16 876	17 563
<i>Community Halls and Facilities</i>	48 539	57 176	67 653	77 284	76 060	76 060	74 330	76 018	78 604
<i>Cultural Matters</i>	5 274	4 642	5 584	6 308	5 332	5 332	7 453	7 802	8 169
<i>Disaster Management</i>	1 603	2 268	3 679	4 338	3 193	3 193	4 188	4 388	4 578
<i>Libraries and Archives</i>	28 409	35 041	36 853	42 005	42 222	42 222	43 565	45 447	46 765
<i>Museums and Art Galleries</i>	3 310	3 648	3 834	4 463	4 219	4 219	4 512	4 701	4 867
Sport and recreation	166 818	189 387	192 297	225 553	221 296	221 296	223 320	234 080	247 994
<i>Beaches and Jetties</i>	17 268	19 698	19 645	26 931	25 451	25 451	24 481	25 716	26 894
<i>Community Parks (including Nurseries)</i>	81 261	89 296	92 139	106 587	102 741	102 741	110 016	115 217	120 514
<i>Recreational Facilities</i>	32 846	41 643	41 937	46 306	47 400	47 400	46 442	47 443	49 475
<i>Sports Grounds and Stadiums</i>	35 443	38 751	38 575	45 729	45 704	45 704	42 382	45 704	51 112
Public safety	181 427	175 134	189 042	204 740	239 489	239 489	224 135	233 504	242 654
<i>Fire Fighting and Protection</i>	77 923	87 458	106 814	109 385	120 421	120 421	122 121	127 112	132 419
<i>Licensing and Control of Animals</i>	–	574	766	963	963	963	1 037	1 084	1 134
<i>Police Forces, Traffic and Street Parking</i>	103 504	87 101	81 462	94 392	118 105	118 105	100 977	105 308	109 102
Housing	31 128	104 537	152 567	29 964	113 578	113 578	94 939	64 181	82 167
<i>Housing</i>	31 128	104 537	152 567	29 964	113 578	113 578	94 939	64 181	82 167
Health	2 024	2 798	4 480	5 786	6 508	6 508	7 182	7 521	7 881
<i>Health Services</i>	2 024	2 798	4 480	5 786	6 508	6 508	7 182	7 521	7 881

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure - Functional									
Economic and environmental services	496 285	330 567	356 248	406 304	414 865	414 865	420 651	435 545	441 140
Planning and development	246 985	81 803	84 956	101 016	93 259	93 259	102 514	103 497	107 280
Billboards	2 291	2 453	1 862	2 211	2 274	2 274	2 526	2 644	2 751
Corporate Wide Strategic Planning (IDPs, LEDs)	21 896	21 620	21 054	26 807	24 319	24 319	24 643	25 816	26 814
Development Facilitation	3 255	3 859	4 235	4 635	4 583	4 583	4 669	4 898	5 130
Economic Development/Planning	192 139	25 481	26 057	30 449	27 971	27 971	30 928	31 302	32 475
Town Planning, Building Regulations and Enforcement, and City Engineer	17 273	20 092	23 143	24 087	25 355	25 355	27 048	28 341	29 250
Project Management Unit	10 133	8 299	8 605	12 827	8 757	8 757	12 700	10 497	10 861
Road transport	239 720	240 168	263 851	296 742	313 988	313 988	309 859	323 377	324 896
Public Transport	2 309	2 982	3 933	4 920	4 543	4 543	5 471	5 727	6 002
Road and Traffic Regulation	16 665	19 388	19 457	21 570	21 993	21 993	22 145	23 222	24 085
Roads	215 477	212 753	236 108	264 512	281 544	281 544	257 747	267 577	266 281
Taxi Ranks	5 270	5 045	4 354	5 740	5 907	5 907	24 496	26 851	28 528
Environmental protection	9 580	8 596	7 441	8 546	7 619	7 619	8 279	8 671	8 964
Coastal Protection	–	–	49	36	32	32	5	6	7
Pollution Control	9 580	8 596	7 392	8 511	7 587	7 587	8 274	8 664	8 957
Trading services	2 521 655	3 165 951	3 527 735	3 630 080	3 870 812	3 870 812	4 212 324	4 548 941	4 897 628
Energy sources	1 432 394	1 553 859	1 697 256	1 931 199	2 137 373	2 137 373	2 373 237	2 571 051	2 786 836
Electricity	1 386 236	1 511 750	1 646 036	1 861 991	2 070 335	2 070 335	2 302 274	2 496 259	2 708 931
Street Lighting and Signal Systems	46 158	42 108	51 220	69 208	67 038	67 038	70 962	74 792	77 905
Water management	665 668	1 139 841	1 373 068	1 158 369	1 191 439	1 191 439	1 279 647	1 387 927	1 484 957
Water Treatment	26 022	25 183	(3 733)	–	(815)	(815)	(4 873)	158	5 188
Water Distribution	639 647	1 114 659	1 376 802	1 158 369	1 192 254	1 192 254	1 284 520	1 387 770	1 479 769

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure - Functional									
Waste water management	275 383	303 419	286 526	332 291	328 594	328 594	347 628	368 278	394 244
<i>Public Toilets</i>	2 458	1 992	2 510	2 429	2 305	2 305	3 406	3 407	3 542
<i>Sewerage</i>	183 017	200 411	170 461	200 309	199 523	199 523	209 685	223 551	236 760
<i>Storm Water Management</i>	29 018	26 934	35 899	36 373	37 156	37 156	38 351	40 375	48 904
<i>Waste Water Treatment</i>	60 891	74 082	77 655	93 181	89 610	89 610	96 186	100 945	105 038
Waste management	148 210	168 832	170 884	208 221	213 407	213 407	211 813	221 685	231 592
<i>Solid Waste Removal</i>	111 307	123 166	131 425	157 541	163 170	163 170	163 661	171 223	179 004
<i>Street Cleaning</i>	36 903	45 665	39 459	50 681	50 237	50 237	48 152	50 462	52 587
Other	6 393	12 372	27 857	25 236	28 237	28 237	33 300	34 842	36 347
Air Transport	1 310	7 030	23 165	20 665	23 792	23 792	28 295	29 598	30 948
Licensing and Regulation	1 759	1 901	1 474	1 262	1 171	1 171	1 492	1 564	1 600
Tourism	3 324	3 442	3 218	3 309	3 274	3 274	3 513	3 681	3 799
Total Expenditure - Functional	3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144
Surplus/(Deficit) for the year	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758

Table 23 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote									
Vote 1 - CITY DEVELOPMENT	107 849	96 573	195 560	19 425	102 286	102 286	81 326	45 987	63 302
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	194 640	207 161	213 274	255 653	246 880	246 880	258 992	264 429	267 563
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	76 165	39 184	19 205	24 379	25 555	25 555	22 240	22 518	22 809
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	21 466	49 137	42 246	21 256	34 672	34 672	29 644	31 125	32 439
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	2 801	4 651	987	13 066	5 866	5 866	11 625	14 271	14 931
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	63	1 658	117	894	894	894	814	827	840
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	1 021	4 581	1 326	1 858	1 862	1 862	1 587	1 617	1 648
Vote 8 - FINANCIAL SERVICES	594 021	634 975	675 181	1 023 489	979 027	979 027	1 060 008	1 116 106	1 173 712
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 633 684	1 685 575	1 887 509	2 236 729	2 380 021	2 380 021	2 629 286	2 844 671	3 099 770
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	35	2 399	249	554	569	569	511	536	561
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 108 626	1 717 845	1 819 961	1 535 946	1 548 976	1 548 976	1 706 717	1 810 434	1 936 381
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	2 559	1 992	89	7 983	8 334	8 334	7 750	6 750	7 314
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	2 946	6 476	2 963	3 935	3 095	3 095	3 966	4 098	4 234
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	0	435	43	99	99	99	96	101	106
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	20 106	5 025	7 475	5 023	3 024	3 024	3 895	4 088	4 291
Total Revenue by Vote	3 765 983	4 457 666	4 866 186	5 150 287	5 341 157	5 341 157	5 818 455	6 167 555	6 629 901

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

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote to be appropriated									
Vote 1 - CITY DEVELOPMENT	294 830	202 329	250 511	144 196	223 190	223 190	211 193	182 055	204 356
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	237 487	268 393	292 721	335 899	351 741	351 741	373 205	390 964	408 540
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	141 157	132 694	132 572	151 173	177 265	177 265	161 604	168 320	174 839
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	245 344	284 827	289 797	338 899	331 754	331 754	336 716	352 218	369 978
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	2 993	13 320	34 195	38 558	43 827	43 827	42 499	43 112	44 960
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	6 033	11 162	4 307	13 870	9 752	9 752	12 177	12 609	13 100
Vote 8 - FINANCIAL SERVICES	(10 245)	(66 125)	(71 593)	25 146	(43 164)	(43 164)	20 716	26 896	27 837
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 500 997	1 612 197	1 792 225	2 000 444	2 211 155	2 211 155	2 401 291	2 593 391	2 823 440
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	14 579	10 761	15 695	18 470	16 835	16 835	19 896	20 773	21 614
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 104 900	1 609 721	1 861 603	1 731 222	1 779 768	1 779 768	1 865 631	1 998 500	2 114 618
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	7 566	7 236	6 394	9 738	5 588	5 588	9 914	10 379	10 738
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	21 887	21 502	39 363	54 450	58 651	58 651	65 091	67 637	70 427
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	5 894	8 119	9 168	11 010	13 104	13 104	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	49 170	44 301	31 638	21 557	19 536	19 536	15 990	21 882	27 328
Total Expenditure by Vote	3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144
Surplus/(Deficit) for the year	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758

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

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table 24 MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote									
Vote 1 - CITY DEVELOPMENT	107 849	96 573	195 560	19 425	102 286	102 286	81 326	45 987	63 302
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	–	195	13	41	42	42	28	29	31
1.2 - FX007001001 - Housing (Housing) - BT	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
1.3 - FX009002006 - Tourism (Other) - BX	–	144	19	33	33	33	41	43	45
1.4 - FX010001001 - Billboards (Planning and Development) - BY	–	136	6	31	31	31	14	14	15
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - B	16	1 209	275	261	261	261	150	158	166
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	95 939	1 365	57 586	850	1 950	1 950	1 912	2 007	2 108
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	1 115	1 915	398	5 385	5 048	5 048	3 246	258	271
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Plan	1 038	3 135	1 574	1 603	1 552	1 552	1 456	1 506	1 556
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	–	334	79	89	89	89	66	69	71
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	1 131	1 110	677	1 473	473	473	465	478	492
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	6	112	121	28	88	88	246	255	265
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - D	–	291	–	65	65	65	–	–	–
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning a	4 278	3 417	3 213	3 089	2 916	2 916	2 674	–	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	194 640	207 161	213 274	255 653	246 880	246 880	258 992	264 429	267 563
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	–	122	6	29	29	29	14	14	15
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	544	7 947	1 379	2 285	3 435	3 435	1 933	2 018	2 107
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	–	67	6 305	24 917	19 917	19 917	15 051	9 834	56
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	194 096	193 645	204 883	227 350	222 427	222 427	240 789	251 299	264 059
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	–	5 089	689	1 013	1 013	1 013	1 177	1 235	1 297
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	–	134	12	32	32	32	27	29	30
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	–	156	–	28	28	28	–	–	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	76 165	39 184	19 205	24 379	25 555	25 555	22 240	22 518	22 809
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	–	2 008	194	461	461	461	428	449	471
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	65 257	27 740	9 011	13 498	12 674	12 674	9 429	9 485	9 544
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	10 908	9 436	10 001	10 419	12 419	12 419	12 384	12 584	12 794

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote									
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	21 466	49 137	42 246	21 256	34 672	34 672	29 644	31 125	32 439
4,1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AE	733	1 223	609	912	912	912	1 002	1 036	1 071
4,2 - FX001001005002 - Halls (Community and Social Services) - AC	213	2 581	933	1 108	1 208	1 208	1 172	1 228	1 287
4,3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	9 043	12 774	11 273	11 304	11 269	11 269	11 741	12 265	12 779
4,4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 936	2 394	1 701	2 033	2 033	2 033	2 124	2 320	2 354
4,5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	215	614	204	432	333	333	318	343	338
4,6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	–	81	5	16	16	16	10	11	11
4,7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	–	889	111	262	262	262	321	333	346
4,8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	1 413	7 762	6 517	2 614	7 764	7 764	9 540	10 017	10 517
4,9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	1 007	525	–	550	550	550	250	263	276
4,10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	–	644	43	140	140	140	96	100	105
4,11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	944	11 084	19 233	972	8 372	8 372	1 139	1 182	1 227
4,12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	5 962	8 566	1 616	913	1 813	1 813	1 931	2 027	2 128
4,13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	–	–	–	–	–	–	–	–	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	2 801	4 651	987	13 066	5 866	5 866	11 625	14 271	14 931
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	2 418	1 965	68	2 915	1 715	1 715	1 476	1 539	1 606
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	–	2 686	241	590	590	590	532	559	587
5.3 - FX009001002 - Air Transport (Other) - BV	383	–	678	9 561	3 561	3 561	9 617	12 173	12 738
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	63	1 658	117	894	894	894	814	827	840
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	63	1 658	117	894	894	894	814	827	840
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	1 021	4 581	1 326	1 858	1 862	1 862	1 587	1 617	1 648
7,1 - FX005001006001 - Human Resources (Finance and Administration) - BG	–	1 325	93	306	306	306	205	215	226
7,2 - FX005001006002 - Management Services (Finance and Administration) - BH	–	298	12	67	67	67	27	29	30
7,3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	1 021	2 358	1 100	1 331	1 331	1 331	1 186	1 197	1 208
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	–	599	120	154	158	158	169	176	184

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote									
Vote 8 - FINANCIAL SERVICES	594 021	634 975	675 181	1 023 489	979 027	979 027	1 060 008	1 116 106	1 173 712
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 600	2 450	2 500	2 500	2 500	2 500	2 500	2 500	2 600
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	588 884	622 583	670 771	1 019 589	974 087	974 087	1 055 120	1 111 189	1 168 664
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	–	193	–	46	46	46	–	–	–
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	2 537	9 437	1 880	1 281	2 321	2 321	2 319	2 345	2 373
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	–	312	31	73	73	73	68	72	75
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 633 684	1 685 575	1 887 509	2 236 729	2 380 021	2 380 021	2 629 286	2 844 671	3 099 770
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	–	1 807	130	404	404	404	287	301	316
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	–	35	19	7	7	7	41	43	46
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	1 626 467	1 678 708	1 884 054	2 227 979	2 369 077	2 369 077	2 620 251	2 840 297	3 091 024
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	–	1 363	80	393	393	393	263	272	281
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	3 945	1 125	2 045	4 546	4 546	4 546	5 126	416	4 736
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	–	484	37	124	124	124	104	108	112
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	3 271	2 053	1 143	3 275	5 469	5 469	3 215	3 235	3 256
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	35	2 399	249	554	569	569	511	536	561
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	18	1 290	130	292	292	292	287	301	316
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development)	17	1 109	119	261	277	277	225	235	245
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 108 626	1 717 845	1 819 961	1 535 946	1 548 976	1 548 976	1 706 717	1 810 434	1 936 381
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	778	750	1 316	373	803	803	453	475	499
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	6 465	91 245	34 413	11 024	42 119	42 119	11 324	16 630	17 348
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	1 285	3 960	8 090	18 864	14 598	14 598	18 959	10 169	11 602
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	–	104	219	17	17	17	485	509	534
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	–	–	–	–	–	–	–	–	–
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	1 834	1 509	1 524	800	1 300	1 300	1 275	1 338	1 405
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	–	1 568	16 037	389	389	389	519	542	567
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	317 503	297 607	330 356	287 264	252 305	252 305	290 146	301 374	328 167
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	–	8 825	1 324	270	270	270	371	390	409
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	58 561	25 779	31 519	32 344	35 844	35 844	41 884	43 952	46 118
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	6 067	521 148	575 140	504 185	504 185	504 185	575 085	626 541	671 892
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	37 724	23 419	62 570	10 751	14 751	14 751	40 130	37 524	40 673
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	678 408	741 931	757 452	669 665	682 395	682 395	726 088	770 990	817 167

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote									
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	2 559	1 992	89	7 983	8 334	8 334	7 750	6 750	7 314
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	–	652	43	151	151	151	96	100	105
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	2 559	1 341	45	7 833	8 183	8 183	7 654	6 650	7 209
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	2 946	6 476	2 963	3 935	3 095	3 095	3 966	4 098	4 234
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	173	1 941	345	629	589	589	532	554	577
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	–	124	12	29	29	29	27	29	30
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	–	159	25	35	35	35	55	57	60
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	–	48	12	10	10	10	27	29	30
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	–	210	25	46	46	46	55	57	60
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	–	107	12	25	25	25	27	29	30
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	–	182	12	43	43	43	27	29	30
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BB	2 773	2 558	2 470	2 870	2 070	2 070	3 106	3 199	3 295
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	–	278	25	64	64	64	55	57	60
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	–	249	12	56	56	56	27	29	30
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	–	333	12	74	74	74	27	29	30
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - BV	–	–	–	–	–	–	–	–	–
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	–	287	–	54	54	54	–	–	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	0	435	43	99	99	99	96	101	106
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	0	435	43	99	99	99	96	101	106
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	20 106	5 025	7 475	5 023	3 024	3 024	3 895	4 088	4 291
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	2 329	4 644	297	4 941	2 941	2 941	3 160	3 317	3 482
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	17 777	381	7 178	82	82	82	735	771	809
Total Revenue by Vote	3 765 983	4 457 666	4 866 186	5 150 287	5 341 157	5 341 157	5 818 455	6 167 555	6 629 901

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote									
Vote 1 - CITY DEVELOPMENT	294 830	202 329	250 511	144 196	223 190	223 190	211 193	182 055	204 356
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	4 093	4 374	3 393	3 808	4 774	4 774	4 270	4 469	4 640
1.2 - FX007001001 - Housing (Housing) - BT	31 128	104 537	152 567	29 964	113 578	113 578	94 939	64 181	82 167
1.3 - FX009002006 - Tourism (Other) - BX	3 324	3 442	3 218	3 309	3 274	3 274	3 513	3 681	3 799
1.4 - FX010001001 - Billboards (Planning and Development) - BY	2 291	2 453	1 862	2 211	2 274	2 274	2 526	2 644	2 751
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - B	21 896	21 620	21 054	26 807	24 319	24 319	24 643	25 816	26 814
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	3 255	3 859	4 235	4 635	4 583	4 583	4 669	4 898	5 130
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	192 139	25 481	26 057	30 449	27 971	27 971	30 928	31 302	32 475
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Plan	17 273	20 092	23 143	24 087	25 355	25 355	27 048	28 341	29 250
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	9 580	8 596	7 392	8 511	7 587	7 587	8 274	8 664	8 957
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	1 506	(424)	(1 030)	1 145	847	847	747	769	773
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	1 759	1 901	1 474	1 262	1 171	1 171	1 492	1 564	1 600
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - D	2 309	2 982	3 933	4 920	4 543	4 543	5 471	5 727	6 002
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning a	4 278	3 417	3 213	3 089	2 916	2 916	2 674	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	237 487	268 393	292 721	335 899	351 741	351 741	373 205	390 964	408 540
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	1 603	2 268	3 679	4 338	3 193	3 193	4 188	4 388	4 578
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	77 923	87 458	106 814	109 385	120 421	120 421	122 121	127 112	132 419
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	5 270	5 045	4 354	5 740	5 907	5 907	24 496	26 851	28 528
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	111 307	123 166	131 425	157 541	163 170	163 170	163 661	171 223	179 004
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	36 903	45 665	39 459	50 681	50 237	50 237	48 152	50 462	52 587
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	2 458	1 992	2 510	2 429	2 305	2 305	3 406	3 407	3 542
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	2 024	2 798	4 480	5 786	6 508	6 508	7 182	7 521	7 881
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	141 157	132 694	132 572	151 173	177 265	177 265	161 604	168 320	174 839
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	20 988	25 630	30 887	34 248	36 204	36 204	37 445	38 706	40 518
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	103 504	87 101	81 462	94 392	118 105	118 105	100 977	105 308	109 102
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	16 665	19 388	19 457	21 570	21 993	21 993	22 145	23 222	24 085
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	574	766	963	963	963	1 037	1 084	1 134

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote									
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	245 344	284 827	289 797	338 899	331 754	331 754	336 716	352 218	369 978
4,1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AE	11 835	14 971	15 141	18 067	16 423	16 423	16 127	16 876	17 563
4,2 - FX001001005002 - Halls (Community and Social Services) - AC	29 698	37 138	36 087	42 503	42 262	42 262	41 740	43 312	44 620
4,3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	26 467	32 647	34 056	38 842	39 147	39 147	40 347	41 982	43 212
4,4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 942	2 394	2 797	3 163	3 075	3 075	3 218	3 465	3 553
4,5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	3 310	3 648	3 834	4 463	4 219	4 219	4 512	4 701	4 867
4,6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	5 274	4 642	5 584	6 308	5 332	5 332	7 453	7 802	8 169
4,7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	17 268	19 698	19 645	26 931	25 451	25 451	24 481	25 716	26 894
4,8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	81 261	89 296	92 139	106 587	102 741	102 741	110 016	115 217	120 514
4,9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-
4,10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	8 455	9 608	9 926	11 729	11 488	11 488	11 973	12 542	12 928
4,11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	24 391	32 036	32 012	34 577	35 912	35 912	34 469	34 901	36 548
4,12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	23 656	26 616	29 084	32 365	32 546	32 546	30 032	31 475	32 803
4,13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	11 786	12 134	9 490	13 364	13 159	13 159	12 350	14 229	18 309
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	2 993	13 320	34 195	38 558	43 827	43 827	42 499	43 112	44 960
5,1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	2 551	6 923	14 870	16 311	17 216	17 216	12 807	12 051	12 492
5,2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	(868)	(632)	(3 840)	1 582	2 819	2 819	1 397	1 464	1 520
5,3 - FX009001002 - Air Transport (Other) - BV	1 310	7 030	23 165	20 665	23 792	23 792	28 295	29 598	30 948
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	6 033	11 162	4 307	13 870	9 752	9 752	12 177	12 609	13 100
7,1 - FX005001006001 - Human Resources (Finance and Administration) - BG	1 689	5 100	68	3 030	1 200	1 200	2 703	2 808	2 920
7,2 - FX005001006002 - Management Services (Finance and Administration) - BH	2 626	4 363	2 138	5 054	3 549	3 549	3 337	3 495	3 625
7,3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	1 074	215	1 262	3 294	2 549	2 549	3 728	3 873	4 027
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	644	1 483	839	2 492	2 454	2 454	2 409	2 433	2 529

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote									
Vote 8 - FINANCIAL SERVICES	(10 245)	(66 125)	(71 593)	25 146	(43 164)	(43 164)	20 716	26 896	27 837
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 601	2 450	2 500	2 500	2 500	2 500	2 500	2 500	2 600
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	(22 617)	(68 262)	(76 421)	7 981	(64 775)	(64 775)	7 944	8 216	8 446
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	6 578	5 402	6 834	9 611	9 757	9 757	10 413	10 923	11 358
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	838	(8 298)	(7 164)	1 845	6 727	6 727	(3 322)	1 913	1 984
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	2 355	2 583	2 658	3 209	2 626	2 626	3 181	3 344	3 449
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 500 997	1 612 197	1 792 225	2 000 444	2 211 155	2 211 155	2 401 291	2 593 391	2 823 440
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	24 242	24 191	28 862	33 668	34 404	34 404	33 825	35 430	36 812
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	1 194 302	1 280 993	1 392 884	1 511 589	1 647 145	1 647 145	1 824 264	1 986 124	2 162 249
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	153 938	191 002	209 888	297 890	370 587	370 587	426 791	456 484	491 088
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	13 754	15 565	14 402	18 845	18 198	18 198	17 395	18 222	18 782
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	20 524	23 486	22 759	31 377	30 487	30 487	32 012	33 801	35 300
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	25 634	18 622	28 461	37 831	36 551	36 551	38 950	40 991	42 605
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	68 603	58 339	94 969	69 245	73 782	73 782	28 054	22 340	36 605
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	14 579	10 761	15 695	18 470	16 835	16 835	19 896	20 773	21 614
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	16 290	13 116	16 697	18 470	16 582	16 582	19 784	20 656	21 491
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development)	(1 711)	(2 355)	(1 002)	–	253	253	112	118	123
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 104 900	1 609 721	1 861 603	1 731 222	1 779 768	1 779 768	1 865 631	1 998 500	2 114 618
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	380	794	843	1 435	1 420	1 420	1 497	1 562	1 625
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	136 008	132 547	140 452	164 457	170 652	170 652	149 545	153 636	147 055
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	79 088	79 412	94 812	98 620	109 473	109 473	106 705	112 379	117 601
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	29 018	26 934	35 899	36 373	37 156	37 156	38 351	40 375	48 904
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	–	–	49	36	32	32	5	6	7
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	576	584	547	820	972	972	1 070	1 185	1 271
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	39 134	70 831	47 867	63 603	61 607	61 607	67 539	73 060	76 803
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	143 307	128 997	122 047	135 886	136 944	136 944	141 075	149 306	158 685
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	60 891	74 082	77 655	93 181	89 610	89 610	96 186	100 945	105 038
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	20 653	32 187	30 684	24 113	28 526	28 526	30 274	30 973	31 699
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	236 107	777 466	900 761	790 445	813 111	813 111	867 231	930 797	988 810
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	142 025	144 926	85 438	87 518	92 097	92 097	83 968	90 369	95 447
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	217 714	140 961	324 547	234 736	238 170	238 170	282 183	313 906	341 673

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote									
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	7 566	7 236	6 394	9 738	5 588	5 588	9 914	10 379	10 738
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	8 060	8 773	7 994	9 738	8 144	8 144	9 849	10 311	10 667
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	(494)	(1 537)	(1 601)	–	(2 556)	(2 556)	65	68	71
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	21 887	21 502	39 363	54 450	58 651	58 651	65 091	67 637	70 427
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	(16 762)	(18 828)	(9 364)	750	981	981	1 530	1 082	1 130
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	2 569	3 302	5 105	4 278	4 003	4 003	4 582	4 795	4 983
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	3 796	3 462	7 166	7 608	8 261	8 261	10 395	10 872	11 315
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	3 130	3 489	3 474	4 534	4 604	4 604	4 663	4 875	5 050
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	4 795	5 051	5 715	6 670	7 382	7 382	8 502	8 903	9 293
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	(1 583)	(288)	(511)	1	69	69	27	29	30
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	3 695	3 810	3 127	4 500	4 218	4 218	4 233	4 435	4 609
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BB	7 690	7 881	7 887	9 629	9 616	9 616	9 690	10 147	10 531
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	4 459	5 493	5 821	6 831	7 715	7 715	8 310	8 717	9 063
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	2 401	2 936	4 210	5 500	5 465	5 465	6 210	6 496	6 784
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	3 980	1 977	2 720	68	(383)	(383)	176	184	192
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - BV	–	–	–	8	3 418	3 418	3 350	3 518	3 692
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	3 717	3 215	4 013	4 075	3 302	3 302	3 423	3 585	3 756
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	5 894	8 119	9 168	11 010	13 104	13 104	–	–	–
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	5 894	8 119	9 168	11 010	13 104	13 104	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	49 170	44 301	31 638	21 557	19 536	19 536	15 990	21 882	27 328
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	26 022	25 183	(3 733)	–	(815)	(815)	(4 873)	158	5 188
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	23 149	19 118	35 371	21 557	20 351	20 351	20 863	21 725	22 141
Total Expenditure by Vote	3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144
Surplus/(Deficit) for the year	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758

Table 25 Surplus/ (Deficit) calculations for the trading services

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electricity and Energy Sources									
Total revenue (excl capital grants and transfers)	1 593 559	1 678 654	1 865 431	2 204 430	2 345 528	2 345 528	2 600 886	2 827 241	3 077 036
Operating Expenditure	1 432 394	1 553 859	1 697 256	1 931 199	2 137 373	2 137 373	2 373 237	2 571 051	2 786 836
Surplus/(Deficit) for the year	161 165	124 795	168 175	273 231	208 156	208 156	227 650	256 190	290 200
Percentage Surplus	10.1%	7.4%	9.0%	12.4%	8.9%	8.9%	8.8%	9.1%	9.4%
Water Management									
Total revenue (excl capital grants and transfers)	673 531	1 256 578	1 298 716	1 156 969	1 146 999	1 146 999	1 287 663	1 376 189	1 460 253
Operating Expenditure	665 668	1 139 841	1 373 068	1 158 369	1 191 439	1 191 439	1 279 647	1 387 927	1 484 957
Surplus/(Deficit) for the year	7 863	116 736	(74 352)	(1 400)	(44 440)	(44 440)	8 017	(11 738)	(24 704)
Percentage Surplus	1.2%	9.3%	(5.7%)	(0.1%)	(3.9%)	(3.9%)	0.6%	(0.9%)	(1.7%)
Waste water management									
Total revenue (excl capital grants and transfers)	309 363	295 969	316 458	232 580	239 160	239 160	254 798	267 988	281 251
Operating Expenditure	275 383	303 419	286 526	332 291	328 594	328 594	347 628	368 278	394 244
Surplus/(Deficit) for the year	33 979	(7 450)	29 932	(99 711)	(89 433)	(89 433)	(92 830)	(100 290)	(112 993)
Percentage Surplus	11.0%	(2.5%)	9.5%	(42.9%)	(37.4%)	(37.4%)	(36.4%)	(37.4%)	(40.2%)
Waste management									
Total revenue (excl capital grants and transfers)	194 096	198 573	203 766	217 639	217 416	217 416	231 362	243 339	255 384
Operating Expenditure	148 210	168 832	170 884	208 221	213 407	213 407	211 813	221 685	231 592
Surplus/(Deficit) for the year	45 886	29 742	32 882	9 417	4 009	4 009	19 549	21 655	23 792
Percentage Surplus	23.6%	15.0%	16.1%	4.3%	1.8%	1.8%	8.4%	8.9%	9.3%
Rates and other Services									
Total revenue (excl capital grants and transfers)	807 217	844 698	931 073	1 119 833	1 173 524	1 173 524	1 224 743	1 250 273	1 328 405
Operating Expenditure	1 112 918	1 050 851	1 245 853	1 306 943	1 415 216	1 415 216	1 377 594	1 403 578	1 491 515
Surplus/(Deficit) for the year	(305 701)	(206 153)	(314 780)	(187 110)	(241 692)	(241 692)	(152 852)	(153 306)	(163 110)
Percentage Surplus	(37.9%)	(24.4%)	(33.8%)	(16.7%)	(20.6%)	(20.6%)	(12.5%)	(12.3%)	(12.3%)
Total									
Surplus/(Deficit) for the year	(56 807)	57 670	(158 143)	(5 573)	(163 401)	(163 401)	9 534	12 511	13 185

1. It needs to be noted that surpluses/deficits reflected above **exclude** capital revenues (Transfers recognised – capital), which shows the real picture of the actual operational surpluses for all trading services.
2. The electricity trading surplus over the 2024/25 MTREF is 8,8 per cent or R227,7 million and increases to 9,4 per cent in 2026/27 or R 290 million.
3. The surplus on the water management account amounts to R 8 million (0,6 per cent) in the 2024/25 financial year and decreases to a deficit of 1,7 per cent in 2026/27 or R 24,7 million. The challenge here is that based on the fact that the bulk of the costs are fixed, the Water Service which is a trading service and needs to keep making a marginal surplus. The Administration has

to ensure that costs remain reasonable in this service to guarantee it self-sustaining in the long term.

4. The deficit of R 92,8 million on Waste Water Management is of concern and efforts will need to be made to reduce this deficit in the coming MTREF by reducing costs therefore the introduction of more efficient and effective operations.
5. The surplus on the waste management amounts to R 19,5 million (8,4 per cent) in the 2024/25 financial year and improves to a higher surplus of R 23,8 million (9,3 per cent) in 2026/27.
6. Note that the surpluses on these trading accounts are utilised as an internal funding source for the capital programme for asset renewal, refurbishment and the development of new asset infrastructure, and used to cross-subsidise other municipal services.

Table 26 Surplus/ (Deficit) calculations for other services funded primarily by Rates

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Governance and administration									
Total revenue (excl capital grants and transfers)	602 455	656 008	680 825	1 036 115	989 818	989 818	1 071 138	1 127 498	1 185 376
Operating Expenditure	129 873	118 309	190 617	256 897	243 795	243 795	223 893	238 672	272 787
Surplus/(Deficit) for the year	472 582	537 700	490 208	779 218	746 023	746 023	847 245	888 825	912 588
Percentage Surplus	78.4%	82.0%	72.0%	75.2%	75.4%	75.4%	79.1%	79.1%	78.8%
Community and public safety									
Total revenue (excl capital grants and transfers)	83 299	72 046	34 661	40 303	45 545	45 545	42 782	44 482	46 025
Operating Expenditure	449 239	485 066	518 564	588 543	614 742	614 742	604 812	630 338	659 074
Surplus/(Deficit) for the year	(365 940)	(413 020)	(483 903)	(548 241)	(569 197)	(569 197)	(562 030)	(585 856)	(613 049)
Percentage Surplus/ (Deficit)	(439.3%)	(573.3%)	(1396.1%)	(1360.3%)	(1249.8%)	(1249.8%)	(1313.7%)	(1313.7%)	(1317.1%)
Economic and environmental services									
Total revenue (excl capital grants and transfers)	116 749	33 178	83 169	27 317	44 742	44 742	30 391	27 265	28 403
Operating Expenditure	496 285	330 567	356 248	406 304	414 865	414 865	420 651	435 545	441 140
Surplus/(Deficit) for the year	(379 537)	(297 389)	(273 079)	(378 987)	(370 123)	(370 123)	(390 260)	(408 280)	(412 737)
Percentage Surplus/ (Deficit)	(325.1%)	(896.4%)	(328.3%)	(1387.3%)	(827.2%)	(827.2%)	(1284.1%)	(1284.1%)	(1497.5%)
Housing									
Total revenue (excl capital grants and transfers)	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
Operating Expenditure	31 128	104 537	152 567	29 964	113 578	113 578	94 939	64 181	82 167
Surplus/(Deficit) for the year	(26 803)	(21 327)	(20 968)	(23 488)	(23 840)	(23 840)	(23 910)	(23 012)	(23 885)
Percentage Surplus/ (Deficit)	(619.6%)	(25.6%)	(15.9%)	(362.7%)	(26.6%)	(26.6%)	(33.7%)	(33.7%)	(55.9%)
Other									
Total revenue (incl capital grants and transfers)	389	256	818	9 622	3 682	3 682	9 403	9 859	10 319
Operating Expenditure	6 393	12 372	27 857	25 236	28 237	28 237	33 300	34 842	36 347
Surplus/(Deficit) for the year	(6 003)	(12 116)	(27 039)	(15 613)	(24 554)	(24 554)	(23 897)	(24 983)	(26 028)
Percentage Surplus/ (Deficit)	(1542.1%)	(4732.2%)	(3304.7%)	(162.3%)	(666.8%)	(666.8%)	(254.1%)	(254.1%)	(253.4%)
Consolidated Surplus/(Deficit) for the year	(305 701)	(206 153)	(314 780)	(187 110)	(241 692)	(241 692)	(152 852)	(153 306)	(163 110)

1. This table highlights the extent of cross-subsidisation from the trading services to the Community and public safety, Economic and environmental and Housing services. These services are running at a R152,9 million deficit. Ideally they should just breakeven or have a marginal surplus.
2. This implies that the whole Municipality has a high risk dependency on Electricity. The concern here is confined to all services funded by Rates plus the added burden that Water and Waste Water Management trading services do not make material surpluses to cushion the situation.
3. Although this deficit is a serious concern, a positive trend that is developing can be seen in the Rates Revenue contribution to the municipal income base which has surpassed the gross contribution made by Electricity.
4. Although Council has received Level II Accreditation, the subsidisation of Housing services can be construed as an “unfunded” mandate.

Table 27 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Revenue									
Exchange Revenue									
Service charges - Electricity	1 580 664	1 660 357	1 852 044	2 150 331	2 290 831	2 290 831	2 542 822	2 767 000	3 013 264
Service charges - Water	497 446	557 136	547 397	588 970	585 000	585 000	643 500	676 962	712 164
Service charges - Waste Water Management	104 010	108 153	107 728	119 676	120 256	120 256	132 282	138 896	145 841
Service charges - Waste Management	101 599	102 920	107 256	114 792	114 669	114 669	120 402	126 422	132 743
Sale of Goods and Rendering of Services	13 286	90 882	138 232	12 366	94 781	94 781	75 526	45 930	63 313
Agency services	7 841	4 692	6 539	6 365	8 365	8 365	8 365	8 365	8 365
Interest earned from Receivables	178	387	–	29	29	29	29	31	32
Interest earned from Current and Non Current Ass	32 646	34 735	26 846	64 500	40 000	40 000	45 000	50 000	55 000
Rent on Land	746	1 225	1 876	850	1 950	1 950	1 912	2 007	2 108
Rental from Fixed Assets	6 255	6 929	8 396	16 074	15 019	15 019	19 840	20 833	21 874
Operational Revenue	6 209	4 923	21 158	8 625	11 131	11 131	11 627	11 672	11 672
Non Exchange Revenue									
Property rates	551 173	567 444	615 808	736 829	713 967	713 967	778 224	817 135	857 992
Surcharges and Taxes	14 439	16 039	7 668	6 332	6 332	6 332	6 208	6 518	6 844
Fines, penalties and forfeits	74 345	31 900	17 165	15 754	12 284	12 284	12 284	12 284	12 284
Licences or permits	3 069	2 877	3 291	3 632	3 632	3 632	3 632	3 813	4 004
Transfer and subsidies - Operational	491 484	437 070	503 405	551 827	568 973	568 973	587 345	613 555	644 094
Interest	–	–	–	–	870	870	870	870	870
Gains on disposal of Assets	91 832	140	55 710	–	–	–	–	–	–
Other Gains	544	646 665	594 927	534 500	534 540	534 540	609 585	662 738	709 865
Total Revenue (excluding capital transfers and contributions)	3 577 766	4 274 472	4 615 445	4 931 451	5 122 627	5 122 627	5 599 452	5 965 030	6 402 328
Expenditure									
Employee related costs	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001
Remuneration of councillors	31 204	30 528	32 724	35 510	35 510	35 510	35 203	36 960	38 805
Bulk purchases - electricity	1 072 631	1 151 971	1 250 740	1 492 128	1 627 634	1 627 634	1 802 031	1 962 412	2 137 066
Inventory Consumed	247 560	546 881	509 290	460 979	494 717	494 717	492 834	527 553	559 346
Debt impairment	37 410	(136 019)	(204 117)	173 883	238 597	238 597	274 733	294 828	316 695
Depreciation and amortisation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
Interest	59 021	57 200	89 003	130 491	158 678	158 678	178 824	199 420	214 616
Contracted services	247 868	453 658	580 306	409 217	493 057	493 057	475 795	460 317	498 152
Transfers and subsidies	9 787	9 279	8 772	14 759	9 960	9 960	7 582	7 938	8 311
Irrecoverable debts written off	165 172	119 892	245 949	–	–	–	–	–	–
Operational costs	274 287	333 965	336 284	343 730	377 359	377 359	389 896	406 252	425 704
Losses on disposal of Assets	183 448	23 430	100 056	–	–	–	–	–	–
Other Losses	542	261 503	435 889	343 610	343 664	343 664	370 004	401 076	428 946
Total Expenditure	3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144
Surplus/(Deficit)	(56 807)	57 670	(158 143)	(5 573)	(163 401)	(163 401)	9 534	12 511	13 185
Transfers and subsidies - capital (monetary allocations)	188 217	181 567	250 741	218 836	218 530	218 530	219 003	202 524	227 573
Transfers and subsidies - capital (in-kind)	–	1 627	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758
Surplus/(Deficit) for the year	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758

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

1. Total revenue is R5,5 billion in 2024/25 and escalates to R5,9 billion by 2025/26 and R6,4 billion by 2026/27. This represents a year-on-year increase of 9,31 per cent for the 2024/25 financial year from the 2023/24 Adjusted Budget and 6,53 per cent for the 2025/26 financial year and 7,33 per cent for the 2026/27 financial year.
2. Revenue to be generated from Property Rates is R 778 million in the 2024/25 financial year and increases to R 817 million by 2025/26 which represents 14 per cent of the operating revenue base of the City and therefore remains significant source of funding for the municipality. It remains relatively constant over the medium-term and tariff increases which have been factored in at 14 per cent for the respective financial years of the MTREF.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R 3,4 billion for the 2024/25 financial year and increasing to R4 billion by 2026/27. For the 2024/25 financial year services charges amount to 61 per cent of the total revenue base, and a slight economic growth has been built into these revenue figures. It is anticipated that the economy will improve slightly in the coming financial years.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real term the grants receipts from national government has increased over the MTREF by 3 per cent for the 2024/25 year, 4 per cent for the 2025/26 year and 5 per cent for the 2026/27 year.
5. The following graph illustrates the major expenditure items per type.

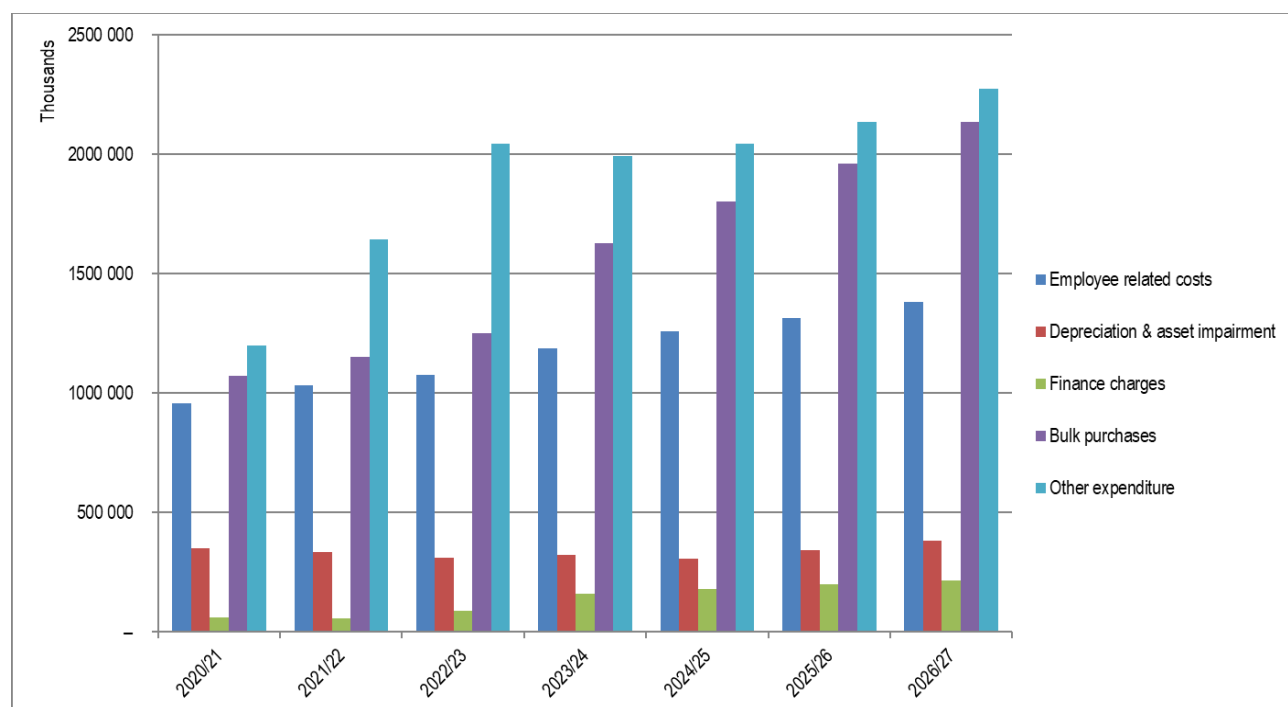


Figure 3 Expenditure by major type

Table 28 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote									
<u>Multi-year expenditure to be appropriated</u>									
Vote 1 - CITY DEVELOPMENT	1 514	227	3 715	22 033	14 683	14 683	38 365	4 316	3 595
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	(338)	713	8 101	40 315	30 615	30 615	30 835	23 836	15 689
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	(0)	–	–	–	–	–	25	28	23
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	14 414	36 051	168 627	33 050	77 185	77 185	23 664	37 878	28 669
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	5 220	8 033	30 292	64 208	57 848	57 848	8 599	16 698	14 395
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	54 595	41 073	49 508	8 015	8 015	8 015	34 655	33 183	32 223
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	(0)	–	–	–	–	–	–	–	–
Vote 8 - FINANCIAL SERVICES	3	51	158	194	90	90	109	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	50 423	131 026	82 118	139 905	112 701	112 701	81 172	74 808	57 476
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	–	17	–	–	–	–	2	2	2
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	235 345	350 167	513 547	387 138	417 271	417 271	333 822	344 762	360 103
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	(0)	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	(1)	24	11	48	20	20	27	30	24
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	3	1	1	1	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	28 703	58 777	66 225	21 000	10 820	10 820	19 300	25 000	21 388
Capital multi-year expenditure sub-total	389 879	626 159	922 302	715 907	729 248	729 248	570 575	560 541	533 587

Table MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote									
Single-year expenditure to be appropriated									
Vote 1 - CITY DEVELOPMENT	1 783	–	–	117	3 448	3 448	78	87	72
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	3 332	229	905	2 980	2 760	2 760	58	64	54
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	455	41	98	280	533	533	64	72	60
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	9 453	1 832	4 438	13 522	10 157	10 157	316	1 251	3 647
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	1 855	550	14 436	326	3 336	3 336	8 417	18	15
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	7 722	5 169	8 440	8 697	8 617	8 617	70	5 590	73
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	164	–	138	358	358	358	153	171	142
Vote 8 - FINANCIAL SERVICES	–	187	–	213	113	113	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	16 762	31 256	50 768	37 097	40 870	40 870	19 230	19 595	16 813
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	–	–	–	–	–	–	–	–	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	(678)	471	1 897	20 256	17 274	17 274	12 000	20 097	8 081
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	–	–	38	94	94	94	8	10	7
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	21	–	31	95	123	123	25	28	23
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	7 192	2 972	6 931	3 000	477	477	–	10 000	10 000
Capital single-year expenditure sub-total	48 060	42 708	88 120	87 034	88 159	88 159	40 419	56 983	38 987
Total Capital Expenditure - Vote	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573

Table MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source (continued)

Vote Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Capital Expenditure - Functional									
Governance and administration	80 110	79 665	115 145	68 791	64 557	64 557	58 787	71 212	59 313
Executive and council	20	–	37	118	123	123	36	40	33
Finance and administration	80 090	79 665	115 108	68 673	64 434	64 434	58 751	71 172	59 280
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	33 691	46 713	208 301	107 478	136 699	136 699	32 483	55 566	45 941
Community and social services	9 383	11 897	34 022	71 074	57 555	57 555	9 249	13 981	11 580
Sport and recreation	21 923	34 586	172 966	34 620	77 578	77 578	19 361	37 102	30 627
Public safety	603	230	1 312	1 785	1 565	1 565	675	912	759
Housing	1 783	–	–	–	–	–	3 198	3 571	2 975
Economic and environmental services	63 411	110 897	61 607	155 315	152 737	152 737	104 276	62 765	51 978
Planning and development	1 514	227	3 567	22 127	14 777	14 777	35 175	755	627
Road transport	61 473	110 671	57 312	131 940	133 382	133 382	69 023	61 826	51 198
Environmental protection	424	–	728	1 248	4 579	4 579	78	184	153
Trading services	260 726	431 591	614 594	465 913	449 989	449 989	403 049	423 204	410 809
Energy sources	49 620	129 162	76 094	125 935	106 705	106 705	76 690	62 232	47 493
Water management	185 693	263 240	406 171	202 482	260 751	260 751	246 309	258 418	256 381
Waste water management	22 793	38 476	130 494	125 266	75 003	75 003	64 815	89 326	91 935
Waste management	2 620	713	1 835	12 230	7 530	7 530	15 235	13 228	15 000
Other	(0)	–	10 776	5 444	13 424	13 424	12 399	4 777	4 532
Total Capital Expenditure - Functional	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573
Funded by:									
National Government	169 403	114 973	216 497	218 836	216 337	216 337	218 503	199 912	224 844
Provincial Government	5 962	9 143	1 257	–	–	–	500	2 612	2 729
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	2 194	2 194	–	–	–
Transfers recognised - capital	175 365	124 116	217 753	218 836	218 530	218 530	219 003	202 524	227 573
Borrowing	86 942	368 000	588 677	406 569	418 775	418 775	380 000	360 000	325 000
Internally generated funds	175 632	176 750	203 992	177 536	180 101	180 101	11 991	55 000	20 000
Total Capital Funding	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2024/25 R 571 million has been allocated of the total R611 million capital budget, which totals 93 per cent. This allocation decreases slightly to R 561 million in 2025/26 and decreases further to R 534 million in 2026/27.
3. Single-year capital expenditure has been appropriated at R 40 million for the 2024/25 financial year and increases to levels of R 57 million in the 2025/2026 year and decreases to R 39 million in the 2026/27 year.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the City. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from national and provincial grants and transfers, borrowing and internally generated funds from current year surpluses. For 2024/25, capital transfers totals R 219 million (36 per cent) and increases to R 227 million in the 2026/27 financial year (40 per cent). Borrowing has been provided at R 380 million for 2024/25, R 360 million for 2025/26 and R 325 million for 2026/27. Internally generated funding totaling R 11 million, R 55 million and R 20 million for each of the respective financial years of the MTREF.

Table 29 MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation										
Vote 1 - CITY DEVELOPMENT	1 514	227	3 715	22 033	14 683	14 683	7 250	38 365	4 316	3 595
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-	-
1.2 - FX007001001 - Housing (Housing) - BT	-	-	-	-	-	-	-	3 198	3 571	2 975
1.3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-	-
1.4 - FX010001001 - Billboards (Planning and Development) - BY	-	-	-	-	-	-	-	-	-	-
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-	-
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-	-
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	1 514	227	3 529	22 033	14 683	14 683	7 250	35 167	745	620
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	(0)	-	-	-	-	-	-	-	-	-
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	(1)	-	186	-	-	-	-	-	-	-
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-	-
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-	-
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	-	-	-	-	-	-	-	-	-	-
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	(338)	713	8 101	40 315	30 615	30 615	9 582	30 835	23 836	15 689
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	-	-	-	-	-	-	-	-	-
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	-	-	406	200	200	200	-	630	861	717
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	(338)	-	5 860	29 391	24 391	24 391	7 646	15 000	9 780	-
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	-	552	1 835	10 724	6 024	6 024	1 936	15 205	13 195	14 972
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	(0)	161	-	-	-	-	-	-	-	-
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-	-
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	(0)	-	-	-	-	-	-	25	28	23
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	-	-	-	-	-	-	-	-	-	-
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	(0)	-	-	-	-	-	-	-	-	-
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	(0)	-	-	-	-	-	-	25	28	23
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation										
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	14 414	36 051	168 627	33 050	77 185	77 185	65 215	23 664	37 878	28 669
4,1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	-	-	-	-	130	130	-	400	354	295
4,2 - FX001001005002 - Halls (Community and Social Services) - AC	1 856	1 784	99	7 900	7 360	7 360	-	4 201	1 165	971
4,3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	(0)	1 098	-	-	-	-	-	-	508	423
4,4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	-	-	-	-	-	-	-	-	-	-
4,5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	-	-	-	-	-	-	-	-	-	-
4,6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	-	-	-	-	-	-	-	-	-	-
4,7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	-	-	-	300	200	200	-	178	744	620
4,8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	(0)	-	21	100	19	19	-	1 057	1 101	-
4,9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-	-
4,10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	(0)	-	-	-	-	-	-	-	-	-
4,11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	3 985	22 570	26 828	8 750	15 760	15 760	15 250	3 200	4 149	3 455
4,12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	8 408	6 752	11 350	3 000	13 900	13 900	11 055	2 000	2 357	-
4,13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	165	3 848	130 330	13 000	39 816	39 816	38 911	12 628	27 500	22 905
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	5 220	8 033	30 292	64 208	57 848	57 848	35 203	8 599	16 698	14 395
5,1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	5 221	8 034	19 516	58 764	47 224	47 224	30 616	4 600	11 921	9 863
5,2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	(1)	(0)	-	-	-	-	-	-	-	-
5,3 - FX009001002 - Air Transport (Other) - BV	(0)	-	10 776	5 444	10 624	10 624	4 587	3 999	4 777	4 532
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	54 595	41 073	49 508	8 015	8 015	8 015	2 163	34 655	33 183	32 223
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	54 595	41 073	49 508	8 015	8 015	8 015	2 163	34 655	33 183	32 223
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	(0)	-	-	-	-	-	-	-	-	-
7,1 - FX005001006001 - Human Resources (Finance and Administration) - BG	-	-	-	-	-	-	-	-	-	-
7,2 - FX005001006002 - Management Services (Finance and Administration) - BH	-	-	-	-	-	-	-	-	-	-
7,3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	(0)	-	-	-	-	-	-	-	-	-
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	(0)	-	-	-	-	-	-	-	-	-
Vote 8 - FINANCIAL SERVICES	3	51	158	194	90	90	16	109	-	-
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	(1)	18	-	-	-	-	-	-	-	-
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	29	34	149	-	20	20	16	109	-	-
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	-	-	-	-	-	-	-	-	-	-
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	(25)	-	10	194	70	70	-	-	-	-
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	-	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation										
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	50 423	131 026	82 118	139 905	112 701	112 701	63 398	81 172	74 808	57 476
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	-	-	-	-	-	-	-	-	-	-
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	(0)	-	-	-	-	-	-	-	-	-
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	41 858	124 371	70 943	110 916	95 230	95 230	56 113	70 035	60 082	41 402
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	-	-	-	-	-	-	-	-
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	7 513	514	4 808	8 300	7 390	7 390	2 791	5 823	1 221	5 317
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	-	-	-	2 682	2 682	2 682	2 301	814	909	757
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	1 052	6 140	6 368	18 007	7 399	7 399	2 194	4 500	12 596	10 000
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	-	17	-	-	-	-	-	2	2	2
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	17	-	-	-	-	-	2	2	2
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	235 345	350 167	513 547	387 138	417 271	417 271	449 748	333 822	344 762	360 103
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	-	-	-	-	-	-	-	-	-
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	53 112	110 633	50 807	75 869	87 957	87 957	84 262	44 739	43 085	40 934
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	10 629	-	225	25 646	20 000	20 000	2 352	9 259	8 933	10 241
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	(0)	1 320	705	4 500	4 000	4 000	11 166	13 715	7 533	6 274
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	-	-	-	-	-	-
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-	-
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	1 858	-	61 054	21 100	34 167	34 167	34 166	40 000	12 000	15 000
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	20 893	20 562	39 012	75 841	16 152	16 152	10 883	4 100	47 293	60 961
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	(0)	16 593	29 557	13 700	10 777	10 777	9 964	3 000	14 500	9 700
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	0	-	-	-	-	-	-	-
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	18 758	5 784	62 849	27 000	27 831	27 831	27 708	1 000	10 000	15 000
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	54 998	27 063	117 256	28 500	38 266	38 266	41 268	18 419	41 777	42 889
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	75 097	168 211	152 082	114 982	178 123	178 123	227 978	199 590	159 641	159 104
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	(0)	-	-	-	-	-	-	-	-	-
12,1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	(0)	-	-	-	-	-	-	-	-	-
12,2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation										
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	(1)	24	11	48	20	20	16	27	30	24
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	(0)	-	-	-	-	-	-	-	-	-
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-	-
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-	-
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-	-
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-	-
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	(0)	-	6	23	-	-	-	11	12	10
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	(0)	24	-	20	20	20	16	12	14	11
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	-	4	5	-	-	-	4	4	3
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-	-
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-	-
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-	-
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	-	3	1	1	1	-	-	-	-
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	3	1	1	1	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	28 703	58 777	66 225	21 000	10 820	10 820	10 019	19 300	25 000	21 388
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	(0)	-	-	-	-	-	(201)	-	-	-
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	28 703	58 777	66 225	21 000	10 820	10 820	10 219	19 300	25 000	21 388
Capital multi-year expenditure sub-total	389 879	626 159	922 302	715 907	729 248	729 248	642 609	570 575	560 541	533 587

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Vote 1 - CITY DEVELOPMENT	1 783	-	-	117	3 448	3 448	55	78	87	72
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-	-
1.2 - FX007001001 - Housing (Housing) - BT	1 783	-	-	-	-	-	-	-	-	-
1.3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-	-
1.4 - FX010001001 - Billboards (Planning and Development) - BY	-	-	-	-	-	-	-	-	-	-
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-	-
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-	-
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	-	-	-	-	-	-	-	-	-	-
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	-	-	-	-	-	-	-	-	-	-
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	-	-	-	117	3 448	3 448	55	78	87	72
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-	-
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-	-
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	-	-	-	-	-	-	-	-	-	-
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	3 332	229	905	2 980	2 760	2 760	743	58	64	54
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	362	-	37	58	58	58	-	28	31	26
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	350	229	868	1 416	1 196	1 196	743	-	-	-
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	-	-	-	-	-	-	-	-	-	-
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	2 620	-	-	1 500	1 500	1 500	-	-	-	-
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	-	-	-	6	6	6	-	30	33	28
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-	-
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	455	41	98	280	533	533	44	64	72	60
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	41	39	-	77	330	330	-	19	21	18
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	253	2	38	169	169	169	30	45	51	42
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	160	-	60	34	34	34	15	-	-	-
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	9 453	1 832	4 438	13 522	10 157	10 157	4 874	316	1 251	3 647
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	–	–	–	2 000	886	886	51	–	–	–
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	88	–	–	1 450	450	450	148	–	–	–
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	–	416	–	582	917	917	204	18	–	–
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	–	–	–	–	–	–	–	–	–	–
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	–	–	–	20	20	20	–	–	–	–
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	–	–	–	–	–	–	–	–	–	–
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	24	–	2 476	470	470	470	99	22	–	–
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	–	300	1 962	2 200	1 250	1 250	482	200	500	1 333
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	–	–	–	–	–	–	–	–	–	–
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	–	–	–	4	4	4	–	1	1	1
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	74	–	–	1 796	1 160	1 160	16	75	750	200
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	7 518	1 116	–	2 000	4 000	4 000	3 875	–	–	2 113
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	1 749	–	–	3 000	1 000	1 000	–	–	–	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	1 855	550	14 436	326	3 336	3 336	253	8 417	18	15
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	1 855	549	14 371	300	510	510	230	–	–	–
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	–	1	65	26	26	26	22	17	18	15
5.3 - FX009001002 - Air Transport (Other) - BV	–	–	–	–	2 800	2 800	–	8 400	–	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	7 722	5 169	8 440	8 697	8 617	8 617	1 907	70	5 590	73
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	7 722	5 169	8 440	8 697	8 617	8 617	1 907	70	5 590	73
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	164	–	138	358	358	358	93	153	171	142
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	–	–	–	3	3	3	–	3	2	2
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	–	–	–	1	1	1	–	–	–	–
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	–	–	–	13	13	13	10	–	2	1
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	164	–	138	341	341	341	83	150	167	139
Vote 8 - FINANCIAL SERVICES	–	187	–	213	113	113	12	–	–	–
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	–	–	–	–	–	–	–	–	–	–
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	–	187	–	213	113	113	12	–	–	–
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	–	–	–	–	–	–	–	–	–	–
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	–	–	–	–	–	–	–	–	–	–
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	–	–	–	–	–	–	–	–	–	–

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	16 762	31 256	50 768	37 097	40 870	40 870	12 529	19 230	19 595	16 813
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	210	-	-	8	8	8	8	14	15	13
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	-	-	-	1	1	1	-	4	5	4
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	39	4 276	80	-	4	4	4	-	-	-
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	-	-	-	-	-	-	-	-
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	-	-	264	2 738	150	150	82	-	-	-
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	-	-	-	1 290	1 240	1 240	-	-	-	-
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	16 513	26 981	50 424	33 060	39 467	39 467	12 435	19 212	19 575	16 796
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-	-
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	-	-	-	-	-	-	-	-	-
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	(678)	471	1 897	20 256	17 274	17 274	15 815	12 000	20 097	8 081
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	-	-	-	-	-	-	-	-	-
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	(2 090)	38	361	1 000	1 000	1 000	-	-	-	-
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	-	-	-	-	-	-	-	-	-	-
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	-	-	-	-	-	-	-	-	-	-
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	425	-	542	1 131	1 131	1 131	150	-	97	81
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-	-
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	-	-	-	-	-	-	-	-	-	-
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	42	-	166	125	125	125	-	-	-	-
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	-	-	-	10 000	9 782	9 782	11 398	4 000	8 000	-
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	-	-	-	-	-	-	-	-
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	-	-	-	-	-	-	-	3 000	5 000	-
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	-	-	-	-	-	-	-	-	-	-
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	945	434	828	8 000	5 235	5 235	4 267	5 000	7 000	8 000
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	-	-	38	94	94	94	-	8	10	7
12,1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	-	38	94	94	94	-	8	10	7
12,2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	21	-	31	95	123	123	83	25	28	23
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	-	-	-	95	95	95	60	25	28	23
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-	-
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-	-
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-	-
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-	-
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	21	-	31	-	28	28	23	-	-	-
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	-	-	-	-	-	-	-	-	-	-
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	-	-	-	-	-	-	-	-	-
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-	-
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-	-
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-	-
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	7 192	2 972	6 931	3 000	477	477	240	-	10 000	10 000
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	2 769	2 972	855	1 500	477	477	240	-	10 000	10 000
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	4 423	-	6 076	1 500	-	-	-	-	-	-
Capital single-year expenditure sub-total	48 060	42 708	88 120	87 034	88 159	88 159	36 648	40 419	56 983	38 987
Total Capital Expenditure	437 939	668 866	1 010 422	802 941	817 407	817 407	679 257	610 994	617 524	572 573

Table 30 MBRR Table A6 - Budgeted Financial Position

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
ASSETS									
Current assets									
Cash and cash equivalents	820 690	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464
Trade and other receivables from exchange transactions	410 928	687 057	862 625	574 793	904 430	904 430	909 026	876 509	860 869
Receivables from non-exchange transactions	70 015	175 301	206 969	143 359	190 627	190 627	180 842	171 047	161 242
Inventory	115 692	130 861	134 270	130 988	134 255	134 255	134 241	134 224	134 204
VAT	13 788	13 425	30 609	21 221	40 453	40 453	40 453	40 453	40 453
Other current assets	14 017	9 529	9 756	9 529	9 756	9 756	9 756	9 756	9 756
Total current assets	1 445 130	1 700 935	1 739 338	1 536 856	1 589 670	1 589 670	1 780 170	1 936 930	2 208 988
Non current assets									
Investment property	99 115	98 620	119 709	117 768	121 860	121 860	133 852	138 205	142 310
Property, plant and equipment	5 969 754	6 279 466	6 936 400	7 519 125	7 424 210	7 424 210	7 730 091	8 022 632	8 231 189
Heritage assets	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465
Intangible assets	156 185	194 604	165 771	159 651	173 056	173 056	160 228	140 603	120 014
Other non-current assets	-	-	-	-	-	-	-	-	-
Total non current assets	6 227 519	6 575 155	7 224 345	7 799 009	7 721 592	7 721 592	8 026 636	8 303 905	8 495 978
TOTAL ASSETS	7 672 649	8 276 090	8 963 683	9 335 865	9 311 262	9 311 262	9 806 806	10 240 835	10 704 967
LIABILITIES									
Current liabilities									
Financial liabilities	-	109 923	167 192	211 207	206 972	206 972	247 333	228 310	267 493
Consumer deposits	54 304	60 538	57 000	60 942	57 000	57 000	57 000	57 000	57 000
Trade and other payables from exchange transactions	498 191	681 408	661 705	753 366	720 050	720 050	748 701	778 789	810 385
Trade and other payables from non-exchange transactions	12 439	11 800	40 335	11 800	40 335	40 335	40 335	40 335	40 335
Provisions	23 686	25 206	26 679	25 206	37 926	37 926	33 852	29 574	25 083
VAT	66 364	58 064	67 568	24 751	60 122	60 122	100 260	151 307	221 203
Other current liabilities	-	-	9 133	-	-	-	-	-	-
Total current liabilities	654 984	946 939	1 029 613	1 087 272	1 122 405	1 122 405	1 227 481	1 285 315	1 421 499
Non current liabilities									
Financial liabilities	630 858	806 303	1 238 007	1 429 322	1 457 370	1 457 370	1 615 228	1 772 110	1 854 809
Provision	321 646	254 366	271 881	269 578	263 422	263 422	267 496	271 773	276 265
Other non-current liabilities	321 646	254 366	271 881	269 578	263 422	263 422	267 496	271 773	276 265
Total non current liabilities	952 504	1 060 669	1 509 888	1 698 900	1 720 792	1 720 792	1 882 723	2 043 883	2 131 073
TOTAL LIABILITIES	1 607 488	2 007 608	2 539 500	2 786 171	2 843 197	2 843 197	3 110 205	3 329 198	3 552 572
NET ASSETS	6 065 161	6 268 482	6 424 182	6 549 694	6 468 065	6 468 065	6 696 602	6 911 637	7 152 395
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	5 483 525	5 956 472	6 235 637	6 358 803	6 279 520	6 279 520	6 636 602	6 886 637	7 139 285
Reserves and funds	581 636	312 010	188 545	190 891	188 545	188 545	60 000	25 000	13 110
Other									
TOTAL COMMUNITY WEALTH/EQUITY	6 065 161	6 268 482	6 424 182	6 549 694	6 468 065	6 468 065	6 696 602	6 911 637	7 152 395

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3 which can be found on page 243 to 247 providing a detailed analysis of the major components of a number of items, including:
 - Trade and other receivables from exchange and non-exchange transactions;
 - Inventory;
 - Property, plant and equipment;
 - Trade and other payables from exchange and non-exchange transactions;
 - Provisions;
 - Changes in net assets; and
 - Reserves
4. 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.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 31 MBRR Table A7 - Budgeted Cash Flow Statement

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	2 578 041	473 916	599 509	705 891	691 129	691 129	754 886	792 630	832 261
Service charges	–	2 227 453	2 603 730	3 265 019	3 337 685	3 337 685	3 678 017	3 967 075	4 282 290
Other revenue	59 784	107 172	396 950	91 561	65 210	65 210	69 862	72 000	74 204
Transfers and Subsidies - Operational	673 639	396 928	497 586	551 827	568 973	568 973	587 345	613 555	644 094
Transfers and Subsidies - Capital	–	181 545	288 268	218 836	218 530	218 530	219 003	202 524	227 573
Interest	30 839	37 025	23	64 515	40 027	40 027	45 027	50 029	55 030
Payments									
Suppliers and employees	(2 717 281)	(3 056 268)	(3 931 805)	(3 965 804)	(4 257 003)	(4 257 003)	(4 467 607)	(4 719 071)	(5 058 425)
Interest	(59 021)	(54 806)	(82 962)	(130 491)	(158 678)	(158 678)	(178 824)	(199 420)	(214 616)
Transfers and Subsidies	(9 382)	–	–	(14 759)	(9 959)	(9 959)	(7 582)	(7 938)	(8 311)
NET CASH FROM/(USED) OPERATING ACTIVITIES	556 618	312 964	371 299	786 596	495 914	495 914	700 128	771 383	834 100

Table MBRR Table A7 - Budgeted Cash Flow Statement (continued)

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	92 923	–	16 894	–	–	–	–	–	–
Payments									
Capital assets	(442 602)	(733 399)	(1 067 925)	(923 382)	(940 017)	(940 017)	(702 643)	(710 153)	(658 459)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(349 679)	(733 399)	(1 051 031)	(923 382)	(940 017)	(940 017)	(702 643)	(710 153)	(658 459)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	90 000	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	374 000	600 000	406 569	410 000	410 000	380 000	360 000	325 000
Payments									
Repayment of borrowing	(76 067)	(89 591)	(109 923)	(148 933)	(150 857)	(150 857)	(181 781)	(222 142)	(203 118)
NET CASH FROM/(USED) FINANCING ACTIVITIES	13 933	284 409	490 077	257 637	259 143	259 143	198 219	137 858	121 882
NET INCREASE/ (DECREASE) IN CASH HELD	220 872	(136 026)	(189 655)	120 850	(184 961)	(184 961)	195 704	199 088	297 523
Cash/cash equivalents at the year begin:	599 918	820 790	684 764	536 117	495 109	495 109	310 148	505 853	704 941
Cash/cash equivalents at the year end:	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464

Table 32 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Cash and investments available</u>									
Cash/cash equivalents at the year end	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464
Other current investments > 90 days	0	0	(0)	(0)	(0)	(0)	–	–	–
Non current Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464
<u>Application of cash and investments</u>									
Unspent conditional transfers	12 439	11 800	40 335	11 800	40 335	40 335	40 335	40 335	40 335
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	52 576	44 639	36 959	3 530	19 669	19 669	59 807	110 854	180 750
Other working capital requirements	68 737	(88 124)	(462 834)	(21 800)	(411 713)	(411 713)	(383 379)	(317 958)	(257 040)
Other provisions	23 686	25 206	35 812	25 206	37 926	37 926	33 852	29 574	25 083
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	581 636	312 010	188 545	190 891	188 545	188 545	60 000	25 000	13 110
Total Application of cash and investments:	739 074	305 531	(161 182)	209 627	(125 238)	(125 238)	(189 385)	(112 195)	2 238
Surplus(shortfall)	81 716	379 233	656 291	447 340	435 387	435 387	695 238	817 136	1 000 226

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the City are slightly improving when comparing with current year (2023/24) adjusted budget to 2024/25 period and the years thereafter owing directly to a myriad of cash flow interventions introduced mainly being collection rate levels and the balance funding mix for capital programs.
4. The 2024/25 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R 505,9 million as at the end of the 2024/25 financial year and increases to a surplus of R 1 002 million by 2026/27 as more reliance is being placed on borrowings for capital projects and less utilization of internal reserves.

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would be either 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".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. The surplus increases to R 695 million in 2024/25 and to R 817 million in 2025/26 and to R 1 000 million 2026/27. This clearly indicate that from a funding perspective the municipality is committing lesser internal reserves, which needs to be cash-backed for future capital expenditure.

Table 33 MBRR Table A9 - Asset Management

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CAPITAL EXPENDITURE									
<u>Total New Assets</u>	248 608	411 863	534 913	395 631	422 558	422 558	335 492	302 997	279 072
<i>Roads Infrastructure</i>	41 341	95 022	44 992	57 646	76 361	76 361	39 746	4 790	10 241
<i>Storm water Infrastructure</i>	–	1 320	705	4 000	4 000	4 000	13 515	7 033	5 274
<i>Electrical Infrastructure</i>	11 675	14 883	18 893	39 171	39 010	39 010	32 965	27 503	25 820
<i>Water Supply Infrastructure</i>	136 778	223 040	232 389	79 500	134 235	134 235	125 230	111 289	100 381
<i>Sanitation Infrastructure</i>	19 515	9 508	15 250	34 000	2 500	2 500	2 000	37 193	50 861
<i>Solid Waste Infrastructure</i>	–	–	386	6 000	6 000	6 000	2 719	2 000	2 000
<i>Coastal Infrastructure</i>	776	209	417	8 000	5 650	5 650	3 200	200	1 000
<i>Information and Communication Infrastructure</i>	1 948	535	2 387	–	20	20	70	71	73
Infrastructure	212 034	344 518	315 419	228 317	267 777	267 777	219 445	190 079	195 650
Community Facilities	3 822	419	7 206	57 998	42 107	42 107	32 167	895	715
Sport and Recreation Facilities	4 174	23 162	156 912	4 000	33 215	33 215	12 628	30 307	23 505
Community Assets	7 995	23 581	164 118	61 998	75 322	75 322	44 795	31 202	24 220
Non-revenue Generating	–	–	–	–	2 800	2 800	8 400	–	–
Investment properties	–	–	–	–	2 800	2 800	8 400	–	–
Operational Buildings	1 864	742	2 077	6 800	3 540	3 540	2 829	1 200	1 000
Other Assets	1 864	742	2 077	6 800	3 540	3 540	2 829	1 200	1 000
Licences and Rights	1 504	–	81	100	4 500	4 500	17 140	9 150	7 213
Intangible Assets	1 504	–	81	100	4 500	4 500	17 140	9 150	7 213
Computer Equipment	3 058	4 303	3 828	5 712	5 532	5 532	4 765	2 733	2 815
Furniture and Office Equipment	945	373	819	2 293	2 189	2 189	919	2 035	1 059
Machinery and Equipment	8 901	29 556	36 468	71 833	51 263	51 263	24 300	45 398	29 916
Transport Assets	12 307	8 789	12 102	18 579	9 636	9 636	12 900	21 200	17 200

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CAPITAL EXPENDITURE									
<u>Total Renewal of Existing Assets</u>	86 512	184 901	255 187	253 759	264 264	264 264	220 702	185 963	187 075
<i>Roads Infrastructure</i>	17 660	14 957	4 126	28 000	27 924	27 924	13 953	23 181	14 000
<i>Storm water Infrastructure</i>	–	–	–	500	–	–	200	500	1 000
<i>Electrical Infrastructure</i>	34 890	112 867	56 857	82 783	63 610	63 610	42 893	26 300	20 899
<i>Water Supply Infrastructure</i>	23 481	37 042	139 798	85 000	84 639	84 639	112 000	110 129	125 000
<i>Sanitation Infrastructure</i>	1 858	8 279	30 307	9 600	29 812	29 812	39 000	7 500	10 500
<i>Coastal Infrastructure</i>	425	–	542	1 131	1 131	1 131	–	97	81
Infrastructure	78 313	173 144	231 629	207 014	207 116	207 116	208 046	167 707	171 480
Community Facilities	–	1 784	–	4 000	2 886	2 886	400	1 369	200
Sport and Recreation Facilities	4 589	85	–	19 500	13 485	13 485	2 250	85	150
Community Assets	4 589	1 869	–	23 500	16 371	16 371	2 650	1 454	350
Non-revenue Generating	–	–	–	–	884	884	–	–	–
Investment properties	–	–	–	–	884	884	–	–	–
Operational Buildings	332	311	7 483	11 739	13 235	13 235	4 000	11 221	9 263
Housing	–	–	–	–	–	–	3 198	3 571	2 975
Other Assets	332	311	7 483	11 739	13 235	13 235	7 198	14 792	12 238
Licences and Rights	–	9 577	–	3 972	3 922	3 922	–	–	–
Intangible Assets	–	9 577	–	3 972	3 922	3 922	–	–	–
Computer Equipment	25	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	38	94	94	94	8	10	7
Machinery and Equipment	2 628	–	16 036	7 440	22 642	22 642	2 800	2 000	3 000
Transport Assets	625	–	–	–	–	–	–	–	–

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CAPITAL EXPENDITURE									
<u>Total Upgrading of Existing Assets</u>	102 819	72 101	220 322	153 551	130 585	130 585	54 800	128 564	106 426
<i>Roads Infrastructure</i>	(1 757)	38	1 258	11 869	2 369	2 369	–	23 643	25 643
<i>Electrical Infrastructure</i>	2 870	402	–	–	–	–	–	7 500	–
<i>Water Supply Infrastructure</i>	3 907	–	33 069	27 382	30 895	30 895	2 500	20 000	19 000
<i>Sanitation Infrastructure</i>	20 136	9 792	82 533	54 541	23 429	23 429	2 000	21 000	18 200
<i>Solid Waste Infrastructure</i>	137	552	1 449	4 724	24	24	9 586	9 195	9 972
<i>Information and Communication Infrastructure</i>	1 369	634	2 323	3 400	3 480	3 480	4 500	7 000	5 000
Infrastructure	26 662	11 418	120 632	101 916	60 197	60 197	18 586	88 338	77 815
Community Facilities	5 165	574	6 018	31 641	25 591	25 591	19 201	9 780	971
Sport and Recreation Facilities	12 367	11 012	13 773	6 550	27 976	27 976	2 250	2 654	4 318
Community Assets	17 532	11 586	19 792	38 191	53 567	53 567	21 451	12 434	5 289
Revenue Generating	–	–	10 776	5 444	7 644	7 644	500	2 612	4 532
Non-revenue Generating	–	–	–	–	2 096	2 096	3 499	2 165	–
Investment properties	–	–	10 776	5 444	9 740	9 740	3 999	4 777	4 532
Operational Buildings	2 850	8 329	21 461	8 000	7 080	7 080	3 200	3 787	1 839
Housing	1 783	–	–	–	–	–	–	–	–
Other Assets	4 633	8 329	21 461	8 000	7 080	7 080	3 200	3 787	1 839
Licences and Rights	53 992	40 769	47 662	–	–	–	7 564	19 228	16 951
Intangible Assets	53 992	40 769	47 662	–	–	–	7 564	19 228	16 951

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Capital Expenditure	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573
<i>Roads Infrastructure</i>	57 244	110 017	50 376	97 515	106 655	106 655	53 699	51 614	49 884
<i>Storm water Infrastructure</i>	–	1 320	705	4 500	4 000	4 000	13 715	7 533	6 274
<i>Electrical Infrastructure</i>	49 435	128 152	75 750	121 954	102 620	102 620	75 858	61 303	46 719
<i>Water Supply Infrastructure</i>	164 165	260 082	405 256	191 882	249 770	249 770	239 730	241 418	244 381
<i>Sanitation Infrastructure</i>	41 509	27 578	128 091	98 141	55 741	55 741	43 000	65 693	79 561
<i>Solid Waste Infrastructure</i>	137	552	1 835	10 724	6 024	6 024	12 305	11 195	11 972
<i>Coastal Infrastructure</i>	1 201	209	959	9 131	6 781	6 781	3 200	297	1 081
<i>Information and Communication Infrastructure</i>	3 317	1 169	4 709	3 400	3 500	3 500	4 570	7 071	5 073
Infrastructure	317 009	529 080	667 680	537 247	535 090	535 090	446 077	446 124	444 945
Community Facilities	8 987	2 777	13 225	93 639	70 584	70 584	51 768	12 044	1 886
Sport and Recreation Facilities	21 129	34 259	170 685	30 050	74 676	74 676	17 128	33 046	27 973
Community Assets	30 116	37 035	183 910	123 689	145 260	145 260	68 896	45 090	29 859
Revenue Generating	–	–	10 776	5 444	7 644	7 644	500	2 612	4 532
Non-revenue Generating	–	–	–	–	5 780	5 780	11 899	2 165	–
Investment properties	–	–	10 776	5 444	13 424	13 424	12 399	4 777	4 532
Operational Buildings	5 046	9 383	31 021	26 539	23 855	23 855	10 029	16 208	12 102
Housing	1 783	–	–	–	–	–	3 198	3 571	2 975
Other Assets	6 829	9 383	31 021	26 539	23 855	23 855	13 227	19 779	15 077
Licences and Rights	55 496	50 346	47 743	4 072	8 422	8 422	24 704	28 378	24 164
Intangible Assets	55 496	50 346	47 743	4 072	8 422	8 422	24 704	28 378	24 164
Computer Equipment	3 083	4 303	3 828	5 712	5 532	5 532	4 765	2 733	2 815
Furniture and Office Equipment	945	373	857	2 387	2 283	2 283	927	2 045	1 066
Machinery and Equipment	11 529	29 556	52 504	79 273	73 905	73 905	27 100	47 398	32 916
Transport Assets	12 932	8 789	12 102	18 579	9 636	9 636	12 900	21 200	17 200
TOTAL CAPITAL EXPENDITURE - Asset class	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSET REGISTER SUMMARY - PPE (WDV)	6 227 519	6 575 155	7 224 345	7 799 009	7 721 592	7 721 592	8 026 636	8 303 905	8 495 978
<i>Roads Infrastructure</i>	888 656	906 444	944 559	953 976	958 488	958 488	970 582	975 839	990 850
<i>Storm water Infrastructure</i>	291 949	311 519	297 025	281 529	283 224	283 224	278 837	267 168	246 719
<i>Electrical Infrastructure</i>	635 940	669 504	738 058	832 073	786 335	786 335	838 803	875 291	892 660
<i>Water Supply Infrastructure</i>	1 643 734	1 758 574	1 949 232	2 108 797	2 257 102	2 257 102	2 479 478	2 662 710	2 838 891
<i>Sanitation Infrastructure</i>	652 997	667 819	759 233	783 618	727 954	727 954	696 150	715 363	740 613
<i>Solid Waste Infrastructure</i>	6 841	7 411	10 513	25 842	14 094	14 094	25 881	36 505	47 875
<i>Rail Infrastructure</i>	239	1 387	1 321	1 225	1 240	1 240	1 154	1 069	988
<i>Coastal Infrastructure</i>	19 967	18 031	18 978	29 459	24 022	24 022	26 755	26 584	27 283
<i>Information and Communication Infrastructure</i>	83 280	27 233	62 198	81 399	82 572	82 572	84 849	89 448	92 028
Infrastructure	4 223 603	4 367 922	4 781 116	5 097 919	5 135 031	5 135 031	5 402 489	5 649 977	5 877 907
Community Assets	334 709	341 499	545 679	723 260	638 884	638 884	686 876	710 576	715 687
Heritage Assets	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465
Investment properties	99 115	98 620	119 709	117 768	121 860	121 860	133 852	138 205	142 310
Other Assets	285 977	275 979	316 311	291 088	294 188	294 188	289 135	293 636	293 495
Intangible Assets	156 185	194 604	165 771	159 651	173 056	173 056	160 228	140 603	120 014
Computer Equipment	11 387	16 004	9 728	19 060	15 831	15 831	16 555	14 615	13 187
Furniture and Office Equipment	(81 314)	(3 453)	(7 861)	6 464	6 159	6 159	5 532	6 365	6 507
Machinery and Equipment	112 576	187 499	202 029	269 682	248 145	248 145	242 634	253 106	235 099
Transport Assets	28 743	41 303	38 623	58 939	35 197	35 197	36 095	43 583	38 533
Land	1 054 071	1 052 714	1 050 775	1 052 714	1 050 775	1 050 775	1 050 775	1 050 775	1 050 775
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	6 227 519	6 575 155	7 224 345	7 799 009	7 721 592	7 721 592	8 026 636	8 303 905	8 495 978

Table MBRR Table A9 - Asset Management (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
EXPENDITURE OTHER ITEMS	718 125	758 699	807 241	785 131	799 372	799 372	913 311	1 026 739	1 122 509
<u>Depreciation</u>	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
<u>Repairs and Maintenance by Asset Class</u>	369 002	426 478	495 190	464 972	479 213	479 213	607 362	686 484	742 010
<i>Roads Infrastructure</i>	64 252	62 247	71 418	78 235	92 766	92 766	92 543	102 283	109 545
<i>Storm water Infrastructure</i>	7 846	2 447	9 871	13 583	13 374	13 374	15 064	16 643	17 827
<i>Electrical Infrastructure</i>	55 323	77 197	99 816	86 414	86 804	86 804	119 384	135 839	147 264
<i>Water Supply Infrastructure</i>	107 326	117 126	133 824	87 784	87 784	87 784	118 082	135 841	147 769
<i>Sanitation Infrastructure</i>	44 290	41 781	39 400	50 190	49 501	49 501	61 216	69 261	74 871
<i>Rail Infrastructure</i>	271	677	702	1 326	1 326	1 326	1 391	1 457	1 525
<i>Coastal Infrastructure</i>	–	–	–	1 137	–	–	–	–	–
Infrastructure	279 307	301 476	355 031	318 669	331 554	331 554	407 680	461 323	498 801
Community Facilities	26 510	44 364	53 892	48 525	49 326	49 326	74 623	86 734	94 832
Sport and Recreation Facilities	1 424	1 262	874	2 380	2 362	2 362	2 429	2 690	2 880
Community Assets	27 933	45 625	54 766	50 905	51 688	51 688	77 052	89 424	97 712
Heritage Assets	–	20	–	26	26	26	12	14	15
Operational Buildings	7 210	8 929	6 944	11 515	11 865	11 865	10 787	11 897	12 698
Housing	316	74	71	82	82	82	138	163	179
Other Assets	7 527	9 003	7 015	11 597	11 947	11 947	10 925	12 060	12 878
Computer Equipment	1 740	4 861	4 641	8 115	8 115	8 115	8 512	8 912	9 331
Furniture and Office Equipment	–	–	7	80	80	80	84	88	93
Machinery and Equipment	16 080	28 313	21 022	24 496	24 490	24 490	25 809	26 987	28 208
Transport Assets	36 415	37 182	52 708	51 085	51 313	51 313	77 288	87 675	94 972
TOTAL EXPENDITURE OTHER ITEMS	718 125	758 699	807 241	785 131	799 372	799 372	913 311	1 026 739	1 122 509
<i>Renewal and upgrading of Existing Assets as % of total</i>	43.2%	38.4%	47.1%	50.7%	48.3%	48.3%	45.1%	50.9%	51.3%
<i>Renewal and upgrading of Existing Assets as % of capital</i>	54.2%	77.4%	152.4%	127.2%	123.3%	123.3%	90.0%	92.4%	77.1%
<i>R&M as a % of PPE & Investment Property</i>	6.1%	6.7%	7.0%	6.1%	6.4%	6.4%	7.7%	8.4%	8.9%
<i>Renewal and upgrading and R&M as a % of PPE and</i>	9.2%	10.7%	13.8%	11.4%	11.6%	11.6%	11.2%	12.3%	12.4%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.
3. The City has allocated 45,1 percent of the capital budget on the renewal and upgrade of existing assets, this is as a result an initiative to ensure that the existing aging infrastructure is renewed and upgraded to ensure continuous service provision to existing consumers.
4. Repairs and maintenance as a per cent age of PPE equates to 7,7 per cent, which is below the National norm but it is augmented by a higher amount allocated for renewing and upgrading existing infrastructure.
5. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City's strategy to address the maintenance backlog.

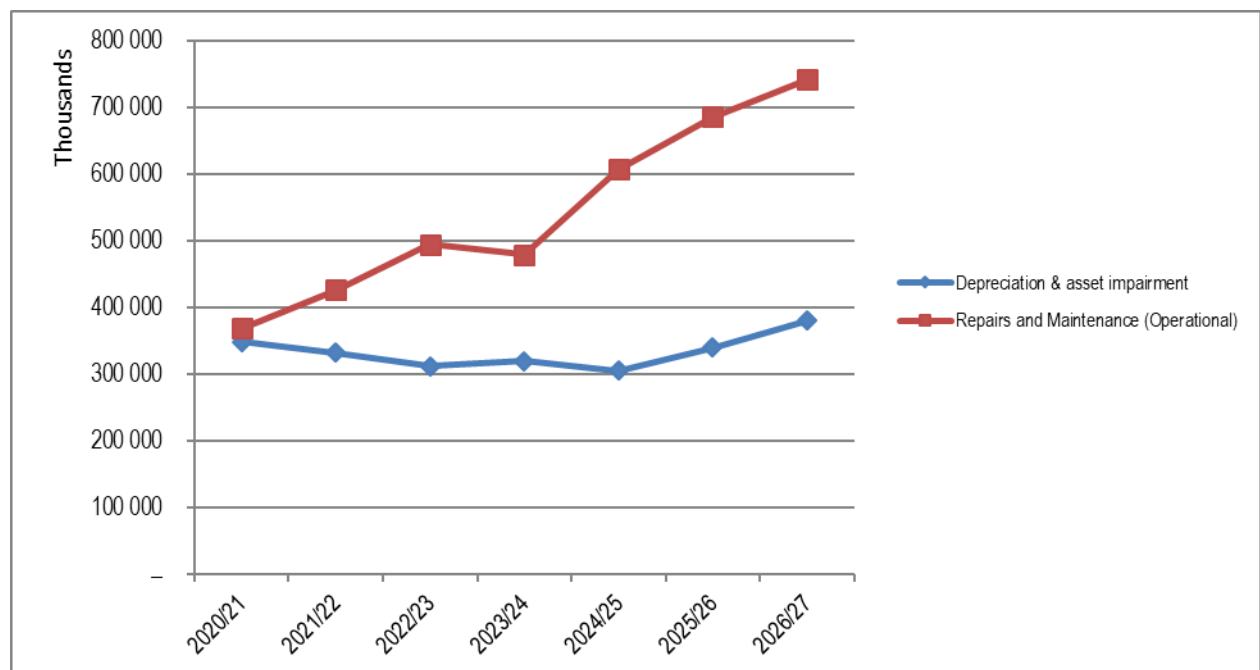


Figure 4 Depreciation in relation to repairs and maintenance over the MTREF

Table 34 MBRR Table A10 - Basic Service Delivery Measurement

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets									
<u>Water:</u>									
Piped water inside dwelling	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511
Piped water inside yard (but not in dwelling)	55 276	55 276	57 276	57 776	57 776	57 776	57 776	57 776	57 776
Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	102 787	102 787	104 787	105 287	105 287	105 287	105 287	105 287	105 287
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	102 787	102 787	104 787	105 287	105 287	105 287	105 287	105 287	105 287
<u>Sanitation/sewerage:</u>									
Flush toilet (connected to sewerage)	43 068	43 068	43 068	43 068	43 068	43 068	43 068	43 068	43 068
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
Chemical toilet	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)	49 397	49 397	60 631	47 376	47 376	47 376	47 376	47 376	47 376
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	92 465	92 465	103 699	90 444	90 444	90 444	90 444	90 444	90 444
Bucket toilet	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	92 465	92 465	103 699	90 444	90 444	90 444	90 444	90 444	90 444

Table MBRR Table A10 - Basic Service Delivery Measurement (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Energy:</u>									
Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)	35 316	35 316	35 543	35 543	35 543	35 543	37 626	37 706	37 786
<i>Minimum Service Level and Above sub-total</i>	35 316	35 316	35 543	35 543	35 543	35 543	37 626	37 706	37 786
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	35 316	35 316	35 543	35 543	35 543	35 543	37 626	37 706	37 786
<u>Refuse:</u>									
Removed at least once a week	74 856	77 028	79 028	81 060	79 000	79 000	81 060	83 000	86 000
<i>Minimum Service Level and Above sub-total</i>	74 856	77 028	79 028	81 060	79 000	79 000	81 060	83 000	86 000
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	74 856	77 028	79 028	81 060	79 000	79 000	81 060	83 000	86 000

Table MBRR Table A10 - Basic Service Delivery Measurement (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Households receiving Free Basic Service</u>									
Water (6 kilolitres per household per month)	55 743	60 843	71 200	48 454	48 454	48 454	37 600	37 600	37 600
Sanitation (free minimum level service)	41 201	46 301	50 200	2 949	2 949	2 949	3 000	3 200	3 789
Electricity /other energy (50kw h per household per month)	475	521	530	620	620	620	1 207	1 210	1 300
Refuse (removed at least once a week)	29 049	34 149	35 822	2 976	2 976	2 976	3 000	3 200	3 789
Informal Settlements	77 078	81 638	85 048	4 387	4 387	4 387	4 900	4 930	5 200
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>									
Water (6 kilolitres per indigent household per month)	–	–	(113 308)	(116 044)	(116 044)	(116 044)	(51 253)	(56 094)	(60 211)
Sanitation (free sanitation service to indigent households)	–	–	(23 301)	(39 990)	(39 990)	(39 990)	(110 370)	(120 795)	(129 662)
Electricity /other energy (50kw h per indigent household per month)	–	–	(7 154)	(14 639)	(14 639)	(14 639)	(49 482)	(54 155)	(58 131)
Refuse (removed once a week for indigent households)	–	–	(58 800)	(61 498)	(61 498)	(61 498)	(100 005)	(109 451)	(117 485)
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	–	12 011	13 686	13 910	13 910	13 910	79 081	85 487	91 880
Total cost of FBS provided	–	12 011	(188 878)	(218 262)	(218 262)	(218 262)	(232 029)	(255 008)	(273 608)

Table MBRR Table A10 - Basic Service Delivery Measurement (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Highest level of free service provided per household</u>									
Property rates (R value threshold)	120	120 000	120 000	130 000	130 000	130 000	160 000	160 000	160 000
Water (kilolitres per household per month)	6	6	6	6	6	6	10	10	10
Sanitation (kilolitres per household per month)	20	20	20	20	20	20	20	20	20
Sanitation (Rand per household per month)	177	177	177	185	185	185	252	259	267
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	240	240	240	240	240	240	240	240	240
<u>Revenue cost of subsidised services provided (R'000)</u>									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	4 219	4 219	4 219	4 346	4 346	4 346	4 563	5 019	5 521
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(44 926)	(40 838)	(13 931)	(7 925)	(22 202)	(22 202)	(261 662)	(284 069)	(304 462)
Water (in excess of 6 kilolitres per indigent household per month)	(3 442)	(494)	(95 192)	(79 545)	(79 545)	(79 545)	(91 679)	(98 097)	(105 945)
Sanitation (in excess of free sanitation service to indigent households)	(1 631)	49	–	–	–	–	–	–	–
Electricity /other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	(2 243)	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	(48 023)	(37 065)	(104 904)	(83 125)	(97 401)	(97 401)	(348 778)	(377 146)	(404 886)

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The City continues to make progress with the eradication of backlogs.
3. The budget provides for a universal approach to the provision of free subsidised services to both indigent and poor households for the 2024/25 MTREF.
4. **This Municipality is of the view that following the strict Indigent route of free basic services for indigent consumers only and ignoring the plight of the poor and less wealthy is not the correct approach in the application of the Equitable Share. Instead equitable distribution that arises from a dual tiered or block tariffs structure accommodating seamless both indigent and poor households, but not providing subsidized (below cost) service tariffs to the middle to higher income consumers would be the fairest and equitable approach.**
5. Cost of Free Basic Services provided - Informal Formal Settlements – After an internal consultation with the Management of the Revenue Section it has been agreed that the cost of Free Basic Services provided for Informal Formal Settlements will be extracted from the financial System in preparation for the 2025/26 MTREF (Adopted).
6. City of uMhlathuze does not at the present moment have a system that automates the reporting of the Cost of Free Basic Services.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

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

The Budget Steering Committee consists of the following Councillors and officials:

- Mayor
- Deputy Mayor
- Speaker
- Municipal Whip
- City Manager
- Chief Financial Officer – Chairperson
- Deputy City Managers
- Any other official on invitation

The primary aim of the Budget Steering Committee is to ensure:

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

The Budget Steering committee met on the 15 March 2024 for the Mayor to provide guidance on the Budget Process. A follow-up meeting is scheduled for 20 March 2024. Consultation will continue until the Adopted Budget is approved in May 2024.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2023) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled to Council the required budget time schedule on 10 August 2023. The report (RPT 176141 and DMS 1613274) was adopted by Council on 10 August 2023. Key dates applicable to the process were:

- **22 September 2023** – Issuing of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) guideline memorandum and budget policy document addressing various budget assumptions, internal budget processes, policies and requirements in terms of the Municipal Budgeting and Reporting Regulations etc.;

- **16 October 2023 to 30 November 2023** - Submission of the 2023/24 Adjusted Capital and Operating Budget, analysed according to activities aligned to Council's strategic objectives, as set out in the draft IDP as well as the Capital and Operating Budget for the 2024/25 Medium Term Revenue and Expenditure Framework Plan (MTREF);
- **25 January 2024** - Council considered the 2023/24 Mid-year Review;
- **22 February 2024** – Council considered the 2023/24 Adjusted Budget;
- **20 & 21 February 2024** – National Treasury's 2023/24 Visit for Mid-year Budget and Performance Assessment;
- **27 March 2024** - Tabling in Council of the Draft 2024/25 IDP and 2024/25 MTREF for public consultation;
- **April/May 2024** – Publication of Budget insert in various publications in light of restrictions placed on holding of Public meetings due to the Corona virus pandemic. Furthermore, the Mayor discussed the budget on local radio stations as well as on regional television programmes (refer to section 2.1.3 for further details of the proposed schedule);
- **3 May 2024** - Closing date for written comments;
- **17 May 2024** – National Treasury's 2024/25 Tabled MTREF Engagement and Municipal Benchmarking Exercise;
- **6 to 17 May 2024** – finalisation of the 2024/25 IDP and 2024/25 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Act and financial framework; and
- **22 May 2024** - Adopting of the 2024/25 MTREF before Council for consideration and approval.

There have been no significant deviations from the key dates set out in the Budget Time Schedule Tabled by Council.

2.1.2 Enterprise Resource Planning (ERP) uM-SAP

uMhlathuze Municipality in 2014 took a decision to do away with multi-systems that existed within the municipality and to have one single system. During that time the Municipality went out on Tender for a company that was going to assist the Municipality in finding a solution that was going to meet the business requirements of uMhlathuze. In 2015 the Municipality eventually went out on Tender for an ERP solution and the solution of choice was SAP which was proposed by EOH in their Bid document through a Bidding process.

The Scope of work for the ERP at a high level was as follows:

- Time and attendance integration with Human Resources and Payroll
- Maintaining the data integrity of all master data shared across IT environments
- Reduction in the number of manual processes and Controls that are currently in place
- Improvement in the level of and timeliness of reporting
- Increase in the use of automated controls and notification
- A move towards a more electronic based environment
- Consolidation, optimisation and integration initiative that will focus on detailed business process re-alignment, systems enhancement and the implementation of the listed SAP applications that can aid the resolution of challenges and support the Municipality towards mSCOA compliance.

The implementation of the SAP solution started in October 2017 and the majority of the Sap Modules are live except for HCM Payroll which went LIVE on 1 August 2023.

The payroll was run parallel to the legacy municipal payroll system for the period 1 March 2023 to 31 July 2023 to eliminate inaccuracies.

This implementation has also come at a time where National Treasury is also introducing some reforms and those embedded in this new system. The system also required the municipality to make some changes to how certain things were done and to move into an environment that has very little manual intervention. In that case because of anxiety, administration needed to have a Change Management Specialist to allay the fears of staff, and the Unions were also consulted in order to ensure that every employee understands the objective of having to change ways of doing things.

2.1.3 IDP and Service Delivery and Budget Implementation Plan

Integrated Development Planning is an approach to planning that involves the entire municipality and its citizens in finding the best solutions to achieve good long-term development.

uMhlathuze's Integrated Development Plan is a super plan for the organisation which gives an overall framework for development. The IDP is a strategic tool that guides and informs planning, budgeting and managing. Our IDP aims to co-ordinate the work of local and other spheres of Government in a coherent plan to improve the quality of life for all the people living in our jurisdiction. It takes into account the existing conditions and problems and resources available for development. The plan looks at economic and social development for the area as a whole. Amongst other things, it also sets a framework for how land should be used (SDF), what infrastructure and services are needed and provided.

Section 25(1) of the MSA specifically require a municipal Council to within a prescribed period after the start of the electoral term adopt a single, inclusive, and strategic plan for the development of the municipality. Furthermore, the Act requires IDPs to "link, integrate and coordinate plans", as well as "take into account proposals for the development of the municipality". (read with *Section 24 (1) of the MFMA 56 of 2003*). ***In May 2022, Council adopted the Fifth Generation IDP 2022-2027 bearing a five-year strategic framework for the City.***

Section 34 of the MSA makes provision for the annual amendment/revision of the approved municipal IDP together with its sector plans, accordingly the City is in the process of developing an Integrated Development Plan Review for 2024/25, with a Draft being considered by council in March together with the Draft MTREF 2024/25.

The Integrated Development Plan Review 2023/24 which currently in implementation until the 2024/25 IDP Review is considered and approved by Council in May 2024 is outcome based and built on the foundations of Government Priorities. During the IDP development process, Government priorities are incorporated into the municipal strategic framework which directly informs the municipal Service Delivery and Budget Implementation Plan. This fair alignment between IDP and Government priorities is confirmed through the municipal budgeting.

The uMhlathuze's Integrated Development Plan Review 2024/25 is developed with special consideration to the following primary policy developments:

- The National Development Plan (NDP) (2012)
- KZN Provincial Growth and Development Strategy (PGDS) - reviews
- The Back to Basics (B2B) Programme for municipalities (2014)
- The Integrated Urban Development Framework IUDF) (2016)
- The District Growth and Development Plan (DGDP) 2012/2013

- The District Development Model (DDM) (2019)

Some of the important legislative developments include:

- Spatial Planning Land Use Management Act No. 16 of 2013, (SPLUMA)
- National Land Transport Act No. 5 of 2009.
- Department of Planning Monitoring and Evaluation (DPME)'s Draft Planning Framework Bill.

On the international front, important developments include the following:

- The African Union launched Africa 2063 in 2014;
- The Sustainable Development Goals (SDGs)
- National Urban Agenda; and
- The Paris Accord Addressing climate change.

Sector Planning

While the IDP is the municipal's main planning document, it draws on, and is informed by a large number of other plans and strategic frameworks developed by the other spheres of Government and various Departments, inter alia:

- Spatial Development Framework
- Integrated Human Settlement Plan
- Local Economic Development Plan
- Water Services Development Plan
- Integrated Waste Management Strategy
- Electricity Master Plan
- Financial Plan
- Air Quality Plan;
- Disaster Management Plan
- Electricity Mater Plan

Each of these plans offer comprehensive information and data that informs the IDP to a large extent.

uMhlathuze Municipality gave notice to the local community of the particulars of the process it intended to follow, when developing an Integrated Development Plan Review 2024/25. The community had to be consulted on its development needs and priorities. The local community and organs of state, including traditional authorities, and other role players were consulted during the public participation period. The following mechanisms were used effectively to ensure maximum attendance and fruitful engagements

- Local Radio Slots
- City's Official Social Network Platforms (Facebook, Twitter, WhatsApp)
- Municipal Website
- Newspaper
- Physical meetings

During the public participation engagements, the ultimate aim was for Council to:

- Identify the real needs of all communities in the uMhlathuze
- Prioritize such needs and development challenges
- Collective development of appropriate solutions to address such needs
- Empower local communities to take ownership for their own development

The IDP has been taken into a business and financial planning process leading up to the 2024/25 MTREF, based on the approved 2023/24 MTREF, Mid-year Review and adjusted budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2024/25 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and second quarter performance against the 2023/24 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.4 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2024/25 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2024/25 MTREF:

- City growth – None put into this three year MTREF;
- Policy priorities and strategic objectives;
- In absence of an IDP prioritization model, capital allocations are based on an arithmetic calculation using historic distribution of assets and income generation per function proportionately;
- Asset maintenance resource allocations based on best practice;
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns);
- Performance trends;
- The approved 2023/24 adjustments budget and performance against the SDBIP;
- Cash Flow Management Strategy;
- Debtor payment levels;
- Loan and investment possibilities;
- The need for tariff increases versus the ability of the community to pay for services; and
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 126 and 128 has been taken into consideration in the planning and prioritisation process.

2.1.5 Community Consultation

The 2024/25 MTREF that will be tabled before Council on 27th March 2024 will be presented to the community for consultation.

A detailed insert will be included the local newspapers highlighting the Tabled 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) and inviting comments from the public via email.

Furthermore, the Executive Committee will be approving a schedule of public meetings that will be held at various locations to provide an opportunity for the public to comment on the budget.

A meeting will also be scheduled with the AmaKhosi and their leadership in order to strengthen Council's relationship with traditional leaders.

The dual approach that provides for the engagement of Ward Committees firstly and thereafter the broad community, proved to be a success in the previous years' budget public participation processes. It created a sense of ownership and belonging to the Ward Committees and allowed them to assist in various ways during the process of broader community participation.

The administrative planning process also took into consideration the cluster approach that was used in the previous years' budget public participation. The advantage and benefit for the use of clusters is that it creates a shared sense of belonging amongst the citizens as well as an understanding of the diverse issues and needs amongst the community.

The following table sets out the meetings that are proposed and have been prepared by the Community Facilitation section for the 2024/25 budget public participation process:

CLUSTER	WARDS	AREA	VENUE	DATES MEETINGS HELD	TIME
	Amakhosi	Amakhosi	eMpangeni Civic Centre (Hall)	10 April 2024 (Wednesday)	09:00
1	Ward Committees	Ward Committees	eMpangeni Civic Centre (Hall)	10 April 2024 (Wednesday)	13:00
6,10 & 11	9, 23, 24, 25, 27, 28, 29	Empangeni and Ngwelezane	eSikhaleni TVET College	23 April 2024 (Tuesday)	11:00
13	31, 32, 33	Ntambanana			
8 & 9	15, 16, 17, 18, 19, 20, 21, 22	eSikhaleni			
7	12,13,14	Mandlankala,eMpenbeni and Gobandlowu			
2,3&5	1, 2, 3, 4, 5, 6, 7, 8 & 26	Richards Bay and Nseleni			
4	10, 11, 30 & 34	Vulindlela			
12	Stakeholders	Stakeholders	R/Bay Civic Centre (Council Chambers)	09 May 2024 (Thursday)	13:00

Table 35 Dates for the 2024/25 budget public participation meetings

The programme is an endeavour to ensure maximum participation, particularly by Council's role-players. The programme is rigorous, extensive and gruelling due to time constraints as previously mentioned, largely exacerbated by public holidays that in the main create extended weekends that would make it difficult to hold meetings on those days, i.e. Easter Weekend, Freedom Day and Workers' Day etc.

The Tabled Budget will also be published on the municipality's website, and detailed copies of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) will be made available for inspection at all municipal offices and libraries within the City of uMhlathuze.

All documents in the appropriate format will be provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Submissions that will be received during the community consultation process have been addressed, and where relevant, will be considered as part of the finalisation of the 2024/25 MTREF.

2.2 Overview of alignment of annual budget with IDP

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

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

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the City, issues of national and provincial importance are reflected in the IDP uMhlathuze municipality. The City of uMhlathuze has a clear understanding of such intent, and is therefore consistently ensuring that strategically it complies with the key national and provincial priorities.

The IDP drives the strategic development of the Municipality. The Municipality's budget is fully influenced by the strategic objectives identified in the IDP. The service delivery budget implementation plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets. The performance of the Municipality is tabled in its Annual report.

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Below is the table which shows the link between IDP, Budget and National and Provincial objectives.

Table 36 Link between Budget and National and Provincial Macroeconomic Objectives

NDP	PGDS Strategic Goal	KCDM DGDP Goals	COU 2030 Vision Strategic Goals	IDP Strategic Goals	CoU Interventions aligned to PGDP and DGDP Strategic Objectives
Decent employment through inclusive economic growth	Inclusive Economic Growth	Inclusive Economic Growth	Increase the City's economic growth through catalytic projects , strategic partnerships and commercials investments initiatives	Viable economic growth and development	<ul style="list-style-type: none"> • Roll out of the Agricultural Development Plan • Strategic Support to small scale farmers • investment in strategic economic infrastructure • Implementation of catalytic projects “game changers” • One stop shop for youth development • Richards Bay Industrial Zone • Investment in SMME Business support centres and incubation • Roll out support infrastructure for SMME (Market Stalls, Trading facilities) • Preferential Procurement Policy • Implementation of Integrated Urban Development Framework (CoU as Secondary Cities pilot project) • Smart City Initiatives (Enterprise Resource planning, broadband connectivity, Richards Bay Techno hub)
A skilled and capable workforce to support an inclusive growth path	Human Resource Development	Human Resource Development	Attain the “SMART City” status by implementing modern and integrated technologies	Municipality that is resources and committed to attaining the vision and mission of the organisation	<ul style="list-style-type: none"> • Skills development initiatives • Career Expo for the community • Mayoral Back to School fund • Mayoral Programme supporting destitute learners with full school uniform in partnership with Private Sector • Strategic partnership with the Institutions of higher learning (signed MOU's) • Smart City Initiatives (Enterprise Resource planning, broadband connectivity,

NDP	PGDS Strategic Goal	KCDM DGDG Goals	COU 2030 Vision Strategic Goals	IDP Strategic Goals	CoU Interventions aligned to PGDP and DGDG Strategic Objectives
Quality basic education	Human and Community Development	Human and Community Development	Achieve the City's social stability through coordinated social interventions	Viable economic growth and development	<ul style="list-style-type: none"> • Operation Sukuma Sakhe (War Rooms) • Partnership with Private Sector/ Public entities – Phelo Phepha • Healthy lifestyles campaigns, such as walks, aerobics, outdoor gyms • Health screening of communities in partnership with the Department of Health • providing support to community health care workers • Promotion of Senior Citizens sporting activities • Established and Functional Women's Forum • People with Disabilities Forum • Campaigns in support LGBTI • Targeted skills development programs • City of uMhlathuze Crime Prevention Strategy • Community Policing Forums
An efficient, competitive and responsive economic infrastructure network	Strategic Infrastructure	Strategic Infrastructure	Obtain optimum customer satisfaction by strengthening cross functional delivery of services	Integrated infrastructure and efficient services	<ul style="list-style-type: none"> • Water Demand Management • Water re-use initiatives • Sea Water Desalination • Water conservation • Long term infrastructure investment plan • Roll out of RDP Standard sanitation projects (VIP) targeting rural areas • Energy Master Plan • Target reduction of 30% of coal powered stations by 2030 • 2000MW Gas to Power • Renewable Energy Efficiency initiatives • Waste to Energy Project

NDP	PGDS Strategic Goal	KCDM DGDP Goals	COU 2030 Vision Strategic Goals	IDP Strategic Goals	CoU Interventions aligned to PGDP and DGDP Strategic Objectives
Protecting and enhancing our environmental assets and natural resources	Environmental Sustainability	Environmental Sustainability	Contain climate change effects on the City's development and people	Optimal management of natural resources and commitment to sustainable environmental management	<ul style="list-style-type: none"> • Climate Change Adaptation and Mitigation Programme • Accelerating low emission development • Responding with adaption initiatives • Urban Air Quality Management • Signed Global Compact of Mayors • Gas to Power Project • Water Reuse Project • Estuary Management Plan • Green Drop • Environmental Services Management Plan • UMhlathuze Open Space Management System (UOSPM) • Environmental Management Framework
A responsive, accountable, effective and efficient developmental local government system	Governance and Policy	Governance and Policy	Obtain optimum customer satisfaction by strengthening cross functional delivery of services	Democratic, Responsible, Transparent, Objective and Equitable Municipal Governance and Social Cohesion	<ul style="list-style-type: none"> • International Relations and twinning arrangement with strategic cities • Membership of international organisations • Trade missions • Host international delegations and diplomats
Sustainable human settlements and improved quality of household life	Spatial Equity	Spatial Equity	Cater for industrial and human settlements growth by facilitating spatial restructuring and land banking initiatives	Integrated urban and rural development	<ul style="list-style-type: none"> • Implementation of Integrated Urban Development Framework (CoU as Secondary Cities pilot project) • Smart City Initiatives (Enterprise Resource planning, broadband connectivity, Richards Bay Techno hub) • Strategic Implementation of Spatial Development Framework to foster spatial equity (restructuring zones) • City of uMhlathuze Strategic Roadmap for Economic Development, Transformation and Job Creation

The 2024/25 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 37 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	180	6 388	862	1 609	1 629	1 629	1 652	1 727	1 806
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	-	182	12	43	43	43	27	29	30
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3	-	-	-	-	-	-	-	-	-
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	63	1 658	117	894	894	894	814	827	840
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	2 773	2 558	2 470	2 870	2 070	2 070	3 106	3 199	3 295
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	-	249	12	56	56	56	27	29	30
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	-	333	12	74	74	74	27	29	30
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	2 968 312	3 622 001	3 935 990	4 042 844	4 183 650	4 183 650	4 608 523	4 937 463	5 321 891
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society , through the development of sustainable human settlements and quality housing	2.1.2	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	3 271	2 053	1 143	3 275	5 469	5 469	3 215	3 235	3 256

Table MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue (continued)

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development trough trade investment and business retention)	3.1.2	100 667	9 616	59 922	16 082	17 145	17 145	14 514	10 679	11 415
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	-	280	25	64	64	64	55	57	60
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	4 278	3 417	3 213	3 089	2 916	2 916	2 674	-	-
3.1 Viable Economic Growth And Development	To Improve the efficiency , innovation and variety of government-led jobs	3.1.5	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	-	-	-	-	-	-	-	-	-
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	65 257	29 748	9 204	13 959	13 135	13 135	9 857	9 934	10 015
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	544	7 947	1 379	2 285	3 435	3 435	1 933	2 018	2 107
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1	-	156	-	28	28	28	-	-	-
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	-	334	79	89	89	89	66	69	71
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	733	1 223	609	912	912	912	1 002	1 036	1 071
3.4 Social Cohesion	To promote social cohesion	3.4.1	20 520	45 333	42 891	29 960	38 576	38 576	38 075	38 055	40 052
National KPA 4 : Municipal Institutional Development and Transformation											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	1 021	4 581	1 326	1 858	1 862	1 862	1 587	1 617	1 648

Table MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue (continued)

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 5: Municipal Financial Viability and Management											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	591 484	625 226	673 271	1 022 135	976 633	976 633	1 057 620	1 113 689	1 171 264
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	2 537	9 749	1 911	1 354	2 394	2 394	2 388	2 417	2 448
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	-	195	13	41	42	42	28	29	31
	Effective Management of Council owned Immovable properties.	6.2.2	17	1 109	119	261	277	277	225	235	245
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	-	122	6	29	29	29	14	14	15
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			3 765 983	4 457 666	4 866 186	5 150 287	5 341 157	5 341 157	5 818 455	6 167 555	6 629 901

Table 38 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	10 905	14 285	28 221	48 607	57 601	57 601	48 395	50 160	52 223
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	3 695	3 810	3 127	4 500	4 218	4 218	4 233	4 435	4 609
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3	-	-	-	-	-	-	-	-	-
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	7 690	7 881	7 887	9 629	9 616	9 616	9 690	10 147	10 531
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	2 401	2 936	4 215	5 500	5 465	5 465	6 210	6 496	6 784
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	3 980	1 977	2 715	68	(383)	(383)	176	184	192
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	2 812 731	3 469 900	3 880 990	4 025 920	4 285 486	4 285 486	4 625 553	4 978 701	5 332 847
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society , through the development of sustainable human settlements and quality housing	2.1.2	31 128	104 537	152 567	29 964	113 578	113 578	94 939	64 181	82 167
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	68 603	58 339	94 969	69 245	73 782	73 782	28 054	22 340	36 605

Table MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure (continued)

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development through trade investment and business retention)	3.1.2	242 128	78 288	80 883	95 704	87 795	87 795	97 191	100 725	104 395
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	5 614	5 894	5 080	5 519	5 548	5 548	6 039	6 325	6 550
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	4 278	3 417	3 213	3 089	2 916	2 916	2 674	-	-
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	-	-	-	-	-	-	-	-	-
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	124 492	113 305	113 115	129 603	155 272	155 272	139 459	145 098	150 754
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	77 923	87 458	106 814	109 385	120 421	120 421	122 121	127 112	132 419
3.3 Safe and Healthy Living Environment	Efficient and effective waste management services	3.3.1	2 024	2 798	4 480	5 786	5 785	5 785	6 493	6 800	7 126
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	9 580	8 596	7 392	8 511	7 587	7 587	8 274	8 664	8 957
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	11 835	14 971	15 141	18 067	16 423	16 423	16 127	16 876	17 563
3.4 Social Cohesion	To promote social cohesion	3.4.1	203 812	232 719	239 001	278 373	273 072	273 072	278 833	292 013	307 777
National KPA 4 : Municipal Institutional Development and Transformation											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	6 033	11 162	4 307	13 870	9 752	9 752	12 177	12 609	13 100

Table MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure (continued)

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 5: Municipal Financial Viability and Management											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	(13 439)	(60 410)	(67 088)	20 092	(52 518)	(52 518)	20 856	21 639	22 404
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	3 194	(5 715)	(4 506)	5 054	9 354	9 354	(141)	5 257	5 433
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	4 093	4 374	3 393	3 808	4 774	4 774	4 270	4 469	4 640
6.2 Immovable Property Management	Effective Management of Council owned Immovable properties.	6.2.2	(1 711)	(2 355)	(1 002)	-	253	253	112	118	123
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	1 603	2 268	3 679	4 338	3 205	3 205	4 188	4 388	4 578
Allocations to other priorities											
Total Expenditure											
			3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144

Table 39 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	20	1	477	245	449	449	110	159	48
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	-	-	-	-	-	-	-	-	-
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3	-	-	-	-	-	-	-	-	-
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	62 317	46 106	57 948	16 712	16 632	16 632	34 725	38 773	32 295
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	(0)	160	-	20	20	20	12	14	11
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	-	26	4	5	-	-	354	304	253
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	-	-	-	-	-	-	-	-	-
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	330 373	551 132	716 856	673 342	653 190	653 190	493 274	502 992	477 456
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society , through the development of sustainable human settlements and quality housing	2.1.2	1 783	-	-	117	117	117	3 198	3 571	2 975
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	17 565	33 121	56 792	50 567	46 865	46 865	23 712	32 171	26 796

Table MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure (continued)

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development through trade investment and business retention)	3.1.2	1 514	227	3 567	22 127	14 777	14 777	35 175	755	627
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	-	-	-	-	-	-	-	-	-
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	294	841	38	3 042	1 745	1 745	139	822	260
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	350	229	1 274	1 616	1 396	1 396	630	861	717
3.3 Safe and Healthy Living Environment	Efficient and effective waste management services	3.3.1	-	-	-	-	-	-	-	-	-
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	(1)	-	186	-	3 331	3 331	78	87	72
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	-	-	-	2 000	886	886	400	354	295
3.4 Social Cohesion	To promote social cohesion	3.4.1	21 923	36 073	172 946	32 326	77 381	77 381	18 897	36 459	30 600

Table MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure (continued)

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 4 : Municipal Institutional Development and Transformation											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	1 436	712	138	358	358	358	153	171	142
National KPA 5: Municipal Financial Viability and Management											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	28	238	149	213	133	133	109	-	-
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	(25)	-	10	194	70	70	-	-	-
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	Effective Management of Council owned Immovable properties.	6.2.2	-	-	-	-	-	-	-	-	-
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	362	-	37	58	58	58	28	31	26
Allocations to other priorities											
Total Capital Expenditure			437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573

2.3 Measurable performance objectives and indicators

Legislative requirements

Outlined in Section 40 of the Municipal Systems Act of 2000 (MSA), Municipalities must establish mechanisms to monitor and review its Performance Management System (PMS) so as to measure, monitor, review, evaluate and improve performance at organisational, departmental and employee levels. Section 34 of the MSA furthermore point out that the Integrated Development Plan (IDP) has to be reviewed on an annual basis, and that during the IDP review process the Key Performance Areas, Key Performance Indicators and Performance Targets be reviewed and this review will form the basis for the review of the Organisational Performance Management and Performance Contracts of Senior Managers.

The Municipal Planning and Performance Management Regulations (2001) stipulates that a “municipality’s performance management system entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role-players” (Chapter 3, Section 7, Municipal Planning and Performance Management Regulations, 2001).

Section 46 of the Municipal Systems Act (Act 32 of 2000), stipulates the following: -

"Annual performance reports

46. (1) *A municipality must prepare for each financial year a performance report reflecting -*
- (a) *the performance of the municipality and of each external service provider during that financial year;*
 - (b) *a comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year; and*
 - (c) *measures taken to improve performance.*
- (2) *An annual performance report must form part of the municipality's annual report in terms of Chapter 12 of the Municipal Finance Management Act."*

Performance Management framework

The first performance management framework was tabled by the uMhlathuze Municipality on 28 May 2002. The framework was reviewed and amended during 2012/2013 financial year to align with the best practice guidelines suggested by the then Department of Provincial and Local Government and Traditional Affairs of Kwazulu-Natal.

The most recent Performance Management Framework and Policy review was on 22 June 2023 per Council Resolution 16411, including review of the Standard Operating Procedure to clarify the processes to collect, collate, verify and store of performance information.

The Reviewed Performance Management Framework and Policy incorporated the stipulations of the Municipal Staff Regulations, Gazette No. 45181 published on 20 September 2021 by the Minister of Cooperative Governance and Traditional Affairs which cascades performance to staff below senior management.

On 1 July 2019 the Department of Cooperative Governance issued a revised draft set of indicators with technical indicator descriptions for secondary cities and district municipalities.

The draft set of indicators were developed with respect to the provisions of Section 43 of the Municipal Systems Act (MSA) 32 of 2000 which provides for the Minister, after consultation with MEC's for local government and organised local government representing local government nationally, to prescribe and regulate key performance indicators to local government.

Addendum 5 to the MFMA Circular 88 of December 2023 stipulates that due to the continuing pilot process in the 2024/25 financial year, intermediary cities, district municipalities and local municipalities, will not be required to incorporate the indicators in their existing performance indicator tables in the IDP and SDBIP. Instead, these indicators should again find expression in a dedicated Annexure to the IDP and SDBIP which clearly indicates the MFMA Circular No. 88 indicators applicable to the municipality at Tier 1 and 2 levels of readiness.

Municipalities will continue to plan and report on their own KPIs adopted in the indicator tables of the IDP and SDBIP in the section 46 APR as required for 2024/25, but this should be distinct from reporting on the MFMA Circular 88 indicators.

The Organisational Performance Management function of uMhlathuze Municipality is delivered by an internal Performance Management Unit within the Office of the City Manager under the direct supervision of the Chief Operations Officer. The Performance Management unit consists of two permanent employees, i.e. one post of Manager: Performance Management and one post of Performance Management Specialist.

Organisational Performance Management Process

The legislative framework as set out above provides for performance management at various levels in a municipality including organisational (sometimes also referred to as municipal, corporate or strategic) level, operational (also referred to as services, departmental or section/team level) and lastly, at individual level as. These levels are however integrated and interdependent on each other.

The following diagram illustrates performance at various levels in the organisation:

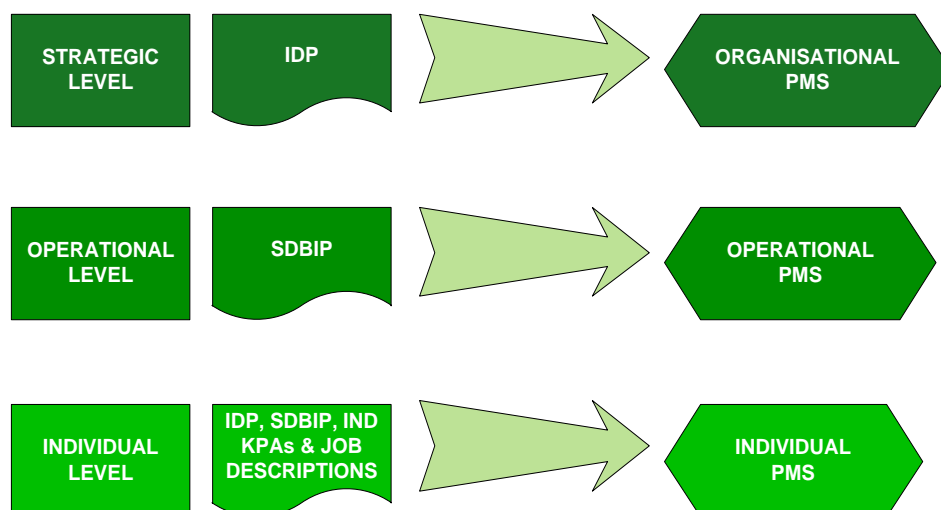


Figure 5 Performance at various levels

The process of managing performance at organisational level in the uMhlathuze Municipality involves the stages as set out in the following diagram:

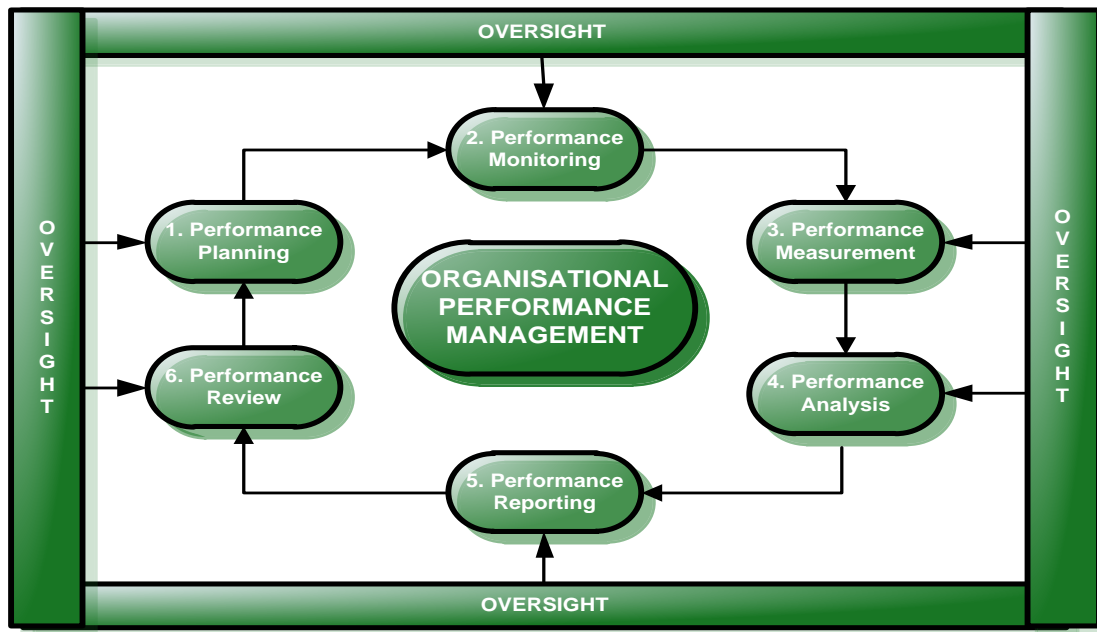


Figure 6 Performance process

Key performance indicators have been refined in support of the municipality's development priorities and objectives as set out in the revised IDP framework (aligned with the organizational structure and Council's priorities) for the five year IDP period to ensure consistency in measuring and reporting on long terms strategies and projects. Measurable performance targets with regard to each of these development priorities and objectives were established and are reflected on the 2023/24 SDBIP Top Layer Scorecard. A process to ensure regular reporting is in place and gets reported quarterly to the Council via the Performance Audit Committee.

Individual performance agreements and performance plans were prepared in line with provisions prescribed in the Performance Regulations (Notice 805, published on 1 August 2006 in the official gazette) and signed by the City Manager and Deputy City Managers (Heads of Department). These agreements are fully implemented and aligned with the Service Delivery and Budget Implementation Plan as required in terms of the Municipal Finance Management Act (No 56 of 2003)

The following diagram illustrates a summary of the reviewed performance management framework for the City of uMhlathuze for performance measurement and reporting, adhering to the guidelines suggested by KwaZulu-Natal Province, Department for Cooperative Governance and Traditional Affairs:

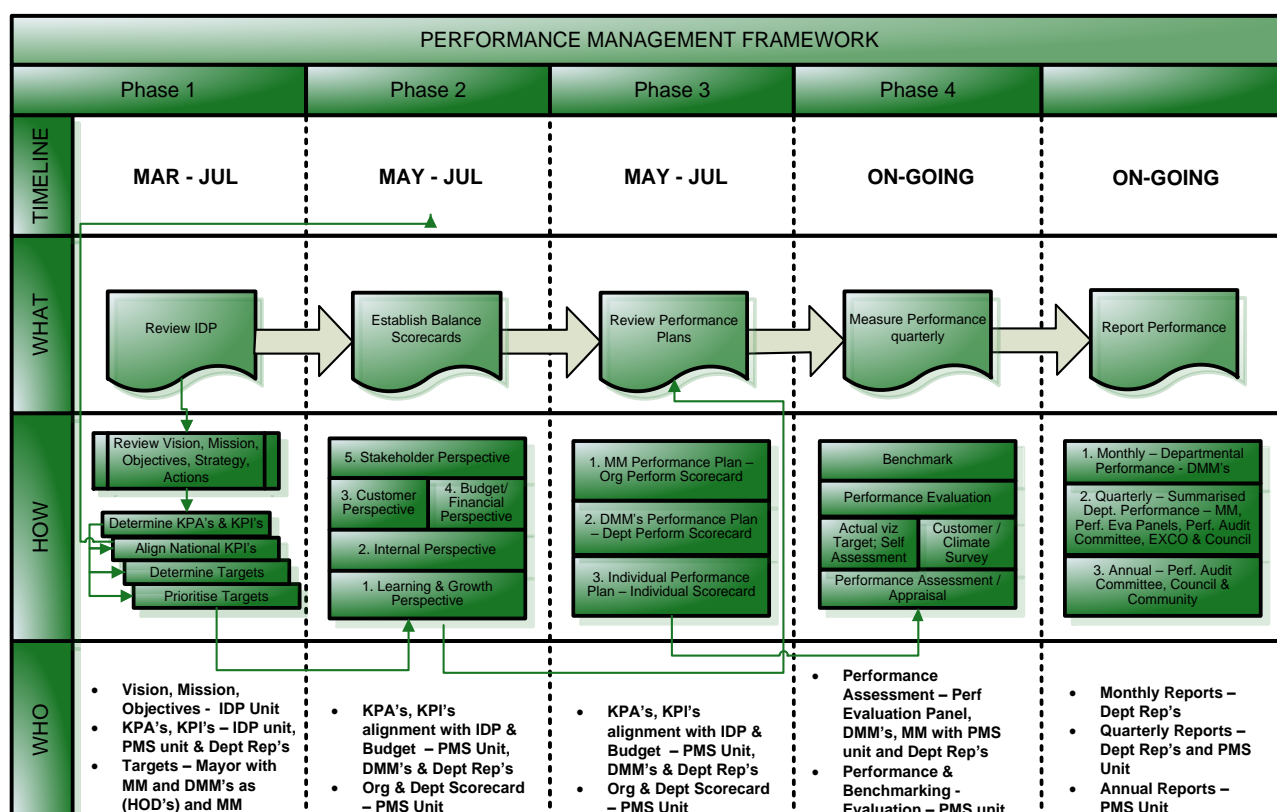


Figure 7 uMhlathuze Performance Management Framework

Performance Audit Committee

The Performance Audit Committee established in 2003 in terms of of Section 14(2) (a) of the Local Government: Municipal Planning and Performance Management Regulations of 2001 and membership changed over time. Council Resolution 16131, which was amended and submitted to the council on March 3, 2023, contained the appointment of the Performance Audit Committee for the term of 2021 to 2026 (Item on RPT 175222).

- Mr R M J Baloyi – Chairperson (external member);
- Mrs S X Khanyile (external member);
- Cllr X Ngwezi (Mayor) or;
- Cllr CM Botha (Deputy Mayor in the event of possible non-availability by Councillor X Ngwezi)

The Performance Audit Committee is meeting on a quarterly basis for each financial year to consider the reported quarterly performance achievements reported on the OPMS Scorecard (Top Layer of the Service Delivery Budget Implementation Plan) as well as the Non-Financial Performance Achievements reported in terms of the Departmental Service Delivery Budget Implementation Plans (Component 3).

Auditing of Performance Information

The MFMA and the Municipal Planning and Performance Management Regulations require that the Municipal Council establish an audit committee consisting of a minimum of three members, where the majority of members are not employees of the municipality. No

Councillor may be a member of an audit committee. Council shall also appoint a chairperson who is not an employee.

The Regulations give municipalities the option to establish a separate performance audit committee whereas the MFMA provides for a single audit committee as further being recommended by National Treasury in terms of their MFMA Circular no. 65 of November 2012. The municipal Council has however taken a decision to continue with a separate Performance Audit Committee and Audit Committee to allow for Councillors to serve on the Performance Audit Committee to enable Councillors to provide input towards Performance Management related matters.

The Audit Committee relies on the work done by the Performance Audit Committee in terms of the Audit Committee charter and receives and considers reports presented to it by the Performance Audit Committee at its scheduled meetings.

In carrying out its mandate, the Audit Committee and Performance Audit Committee must have a good understanding of the strategic goals of the Municipality, strategic focus areas as outlined in the Integrated Development Plan (IDP) and the Service Delivery Budget Implementation Plan (SDBIP) and should:

- Review and comment on compliance with statutory requirements and performance management best practices and standards.
- Review and comment on the alignment of the Integrated Development Plan, the Budget, Service Delivery and Budget Implementation Plan and performance agreements.
- Review and comment on relevance of indicators to ensure they are measureable and relate to services performed by the Municipality.
- Review compliance with in-year reporting requirements.
- Review the quarterly performance reports submitted by internal audit.
- Review and comment on the Municipality's annual reports within the stipulated timeframes. Review and comment on the Municipality's performance management system and make recommendations for its improvement at least twice a year.
- At least twice during a financial year submit an audit report to the municipal council concerned.

In reviewing the municipality's performance management system, the Performance Audit Committee focus on economy, efficiency, effectiveness and impact in so far as the key performance indicators and performance targets set by the municipality are concerned.

The Internal Audit Unit within the office of the City Manager coordinates and manages the Internal Audit function within the municipality.

As part of their scope, auditing of the Performance Management System and Predetermined Objectives are performed and reported on for each quarter in terms of the following internal audit plan:

Audit Project	Focus Area
Review of Performance Information - Quarter 1	<ul style="list-style-type: none"> • Consistency in reporting; • Measurability and reliability; • Performance reports reviews; • Performance score verification (City Manager and Deputy City Managers); • Compliance with relevant laws and regulations.
Review of Performance Information - Quarter 2	<ul style="list-style-type: none"> • Consistency in reporting; • Measurability and reliability; • Performance reports reviews; • Compliance with relevant laws and regulations
Review of Performance Information - Quarter 3	<ul style="list-style-type: none"> • Consistency in reporting; • Measurability and reliability; • Performance reports reviews; • Compliance with relevant laws and regulations
Review of Performance Information - Quarter 4 (Annual Performance Report)	<ul style="list-style-type: none"> • Consistency in reporting; • Measurability and reliability; • Performance reports reviews; • Compliance with relevant laws and regulations

Figure 8 Performance Management internal audit plan

The Auditor General finally audits all achievements reported in the Organisational Performance Management System Scorecard as reported in the Draft Annual Performance Report that is submitted together with the Draft Annual Financial Statements at the end of August of each year. Their findings are reported in their management letter and are included in the Annual Report. The information reported therefore is validated for correctness.

Annual Organisational Performance Information

The annual Organisational Performance Targets are compiled in a table format, (as prescribed by KZN CoGTA), and reported on a quarterly basis to track performance. The Organisational Performance report is presented to the Auditor General for auditing together with the Annual Financial Statements by 31 August of each year.

The Organisational Performance Scorecard (Tables) once finalized and approved is read in conjunction with the uMhlathuze Annual Report, including the Annual Financial Statements as well as Auditor General Report on the Annual Financial Statements and Performance Information.

The number of households served with basic services as reflected in the table also includes the performance of external service providers delivering basic services to the community as contemplated in section 46(1)(a) of the Municipal Systems Act (No. 32 of 2000). Water distribution to the community by uMhlathuze is delivered through water purification by WSSA and through purified water purchased from the uMngeni-uThukela Water. Electricity is distributed to communities by uMhlathuze Municipality in the municipal licensed area, through purchasing electricity from ESKOM. Other Basic Services delivered by uMhlathuze Municipality include, solid waste removal (refuse collection) and sanitation. The uMhlathuze municipality is fortunate not to become reliant on external service providers, i.e. water,

sanitation, solid waste removal services delivered by the district municipality like most other local municipalities do.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 40 MBRR Table SA7 - Measurable performance objectives

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 1 - Water and Sanitation Services									
Function 1 - Delivery of Basic Water									
Sub-function 1 - House Connection									
Connection	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%
Sub-function 2 - Yard Connection									
Connection	51.3%	52.2%	52.6%	53.0%	53.0%	53.0%	53.3%	53.6%	53.8%
Sub-function 3 - Communal Supply									
Water Connection	5.7%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Function 2 - Basic Sanitation Services									
Sub-function 1 - Waterborne Sewerage									
Sewerage Services	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%
Sub-function 2 - VIP's									
Sewerage	41.9%	41.9%	41.9%	42.9%	42.9%	42.9%	41.9%	41.9%	41.9%
Sub-function 3 - Sanitation Backlog									
Sewerage	19.0%	19.1%	19.1%	18.1%	18.1%	18.1%	19.1%	19.1%	19.1%
Vote 2 - Electricity Supply									
Function 1 - Electricity Connection									
Sub-function 1 - Household Connection									
Municipality Household Connection	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Sub-function 2 - Free Household									
Free Connections	0.5%	0.5%	0.6%	0.5%	0.5%	0.5%	0.7%	0.8%	0.9%
Sub-function 3 - Eskom Supply									
Household Connections	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Vote 3 - Solid Waste Removal									
Function 1 - Weekly Refuse Removal									
Sub-function 1 - Urban 240 litre Bin									
Litre Refuse Bin Services	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.0%	42.0%	42.0%
Sub-function 2 - Basic Refuse Removal									
Communal bins	29.6%	31.9%	31.9%	33.7%	33.7%	33.7%	32.3%	32.7%	33.6%

The following table sets out the municipalities main performance objectives and benchmarks for the 2024/25 MTREF.

Table 41 MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Borrowing Management</u>										
Credit Rating		Ba1/A1.za								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.7%	3.5%	4.2%	5.7%	5.9%	5.9%	6.5%	7.1%	6.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.9%	3.4%	4.4%	5.7%	6.0%	6.0%	6.4%	7.1%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	51.2%	211.6%	294.1%	229.0%	227.6%	227.6%	3169.0%	654.5%	1625.0%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	10.4%	12.9%	19.3%	21.8%	22.5%	22.5%	24.1%	25.6%	25.9%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	2.2	1.8	1.7	1.4	1.4	1.4	1.5	1.5	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.2	1.8	1.4	0.9	1.4	1.4	1.5	1.5	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	1.4	1.3	1.1	1.1	1.1	1.2	1.2	1.3
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	112.2%	107.2%	116.4%	133.0%	125.7%	108.8%	126.1%	126.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		112.2%	107.2%	116.4%	133.0%	125.7%	125.7%	126.1%	126.7%	125.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.3%	9.8%	10.7%	8.4%	9.5%	9.5%	8.7%	8.1%	7.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		60.7%	99.5%	133.6%	114.7%	232.2%	232.2%	148.0%	110.5%	80.8%

Table MBRR Table SA8 - Performance indicators and benchmarks (continued)

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	68 342	86 724	77 775	86 724	86 724	86 724	77 775	77 775	77 775
	Total Volume Losses (kW) non technical									
	Total Cost of Losses (Rand '000)	68 342	104 069	101 108	104 069	104 069	104 069	101 108	101 108	101 108
	% Volume (units purchased and generated less units sold)/units purchased and generated	6%	9.0%	8.0%	6.0%	6.0%	6.0%	8.0%	8.0%	8.0%
Water Volume System input	Bulk Purchase	24 260	20 691	25 303	29 102	29 102	29 102	30 152	30 649	31 156
	Water treatment works	30 102	29 909	34 988	30 294	30 294	30 294	31 630	32 908	32 908
	Natural sources	—	—	—	—	—	—	—	—	—
Water Distribution Losses (2)	Total Volume Losses (kℓ)	20 756	19 361	34 545	29 821	29 821	29 821	31 388	32 005	32 636
	Total Cost of Losses (Rand '000)	278 437	260 004	434 101	343 610	343 610	343 610	369 950	401 019	428 887
	% Volume (units purchased and generated less units sold)/units purchased and generated	45.0%	38.0%	57.0%	54.0%	54.0%	54.0%	54.7%	54.7%	54.7%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.7%	24.2%	23.3%	24.6%	23.2%	23.2%	22.4%	22.1%	21.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.6%	24.9%	24.0%	25.3%	23.9%	23.9%	23.1%	22.7%	22.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.3%	10.0%	10.7%	9.4%	9.4%	9.4%	10.8%	11.5%	11.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.4%	9.1%	8.7%	9.1%	9.3%	9.3%	8.7%	9.0%	9.3%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	27.5	38.9	21.4	25.8	26.8	59.0	20.6	23.1	24.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8.7%	12.7%	13.5%	9.9%	11.4%	11.4%	10.1%	9.2%	8.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.9	2.9	1.9	2.2	0.9	0.9	1.4	1.9	2.5

2.3.1 Performance indicators and benchmarks

2.3.1.1 *Borrowing Management*

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, City of uMhlathuze's borrowing strategy is primarily informed by the Finance charges to Operating Expenditure (Max 10%) and Debt to Equity ratio (Max 30%), Debt to Operating Revenue (Max 45%) and the status of its Capital Replacement Reserves (Max 80% of Cash Backed Reserves). The structure of the City's debt portfolio is dominated by vanilla annuity loans. The following financial performance indicators have formed part of the compilation of the 2024/25 MTREF:

- ***Finance Charges and redemption to Operating Expenditure and to own Revenue*** is a measure of the cost of borrowing in relation to the operating expenditure and own revenue. It can be seen that the cost of borrowing is 6,5 per cent in 2024/25 and increasing to 7,1 per cent in 2025/26 and 6,5% in 2026/27. In addition the mix of capital funding for the MTREF has taken a change whereby borrowed funds are predominately the funding source on capital expenditure excluding grants over the MTREF. While borrowing is considered a prudent financial instrument in financing capital infrastructure development such funding will be confined to assets with a useful life exceeding 10 years in line with our loan repayment term of 12 years as well as limiting such financing to assets that generate revenue.

2.3.1.2 *Safety of Capital*

The gearing ratio is a measure of the total long term borrowings over funds and reserves. The gearing ratio increases to 24,1 per cent in the 2024/25 and increasing to 25,9 per cent in 2026/27 financial year due to continued borrowings over the MTREF. Though the ratio is still sitting comfortably lower than the 45 per cent limit, the Municipality will continue to monitor its risk exposure in the borrowing market as well as its performance.

2.3.1.3 *Liquidity*

- ***Current ratio*** is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2024/25 MTREF the current ratio is 1,5:1 and 1,5:1 and 1,6:1 for the two outer years of the MTREF respectively. Going forward it will be necessary to improve these levels and maintain them at a consistent level of 1,5:1 and above.
- ***The liquidity ratio*** is a measure of the ability of the municipality to utilize cash and cash equivalents to meet its current liabilities immediately ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2024/25 MTREF the current ratio is 1,2 and; 1,2 and 1,3 for the two outer years of the MTREF. The ratio is consistently at required level of 1 and above for the 3 years.

2.3.1.4 *Revenue Management*

- As part of the financial sustainability strategy, an aggressive revenue management framework has been continued from previous years to maintain cash inflow. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection with specific focus in the “traditional areas”.

2.3.1.5 *Creditors Management*

- The City has managed to ensure that creditors are settled within the legislated 30 days of invoice. This relates to all invoices that services and goods fully certified by user departments as received.

2.3.1.6 *Other Indicators*

- Employee costs as a percentage of operating revenue increases slightly over the MTREF. Although the ratio is 22,4 per cent for the 2024/25 MTREF, this may appear favourable however needs to be read in conjunction with the comments under section 1.6 – Operating Expenditure Framework as well as the comments under the Executive Summary.
- Repairs and maintenance as percentage of operating revenue remains constant over the MTREF owing directly to continued effort to ensure that resources in the repairs and maintenance cost centres are maximised.

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. These are done in a universal and targeted approach. The universal approach is through the tariff structures and provides for 8kl free water and 50 kWh electricity free for users below a threshold. In addition, rates and refuse removal charges are billed then written off for consumers that have a property valued below the prescribed threshold.

The targeted approach is applied as well where individual customers are found destitute completely that despite the universal approach still cannot afford their accounts. These customers' accounts are administered on a dedicated personal basis and then written off according to the Credit Control and Debt Collection Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The only weakness in the current service charge can be found in the residential Water and Electricity Tiered (Block) Tariff structure, where medium to upper income consumers are paying below cost tariffs for the bottom scales. A solution here has been proposed to the National Treasury through a Policy document on Free & Subsidized Services, project of which appears to be on hold at National level.

2.4 Overview of budget related-policies

The City's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of credit control and debt collection procedures/policies

The Credit Control & Debt Collection Policy was last reviewed and approved by Council during the 2017/18 budget year in terms of Council Resolution number 11979 dated 21 November 2017 and is available on DMS 1158108.

It is recommended that the credit control and debt collection policy remain unchanged.

The policy itself is functioning very well which is evident from the relative high collection rates that are still being achieved.

Issues that are preventing /hampering the implementation of the policy will be addressed in a separate report.

The 2024/25 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 97.54 percent on current billings for the 2023/24 financial year and remaining at 99,5 per cent for the two outer years.

2.4.2 Asset Management, Infrastructure Investment and Funding Policy

The policy defines consumption of assets is measured with their level of depreciation. To ensure future sustainability of the Municipality's infrastructure, service delivery and revenue base; investment in existing infrastructure is paramount. The strategy in the framework is to give more priority and emphasis on renewal of existing infrastructure. Over the next three years, there is a decrease in investment on new assets in order to give effect to priority of renewing existing assets. In addition to the renewal of existing assets, the need for the repairs and maintenance of existing assets is considered in the framework hence a move by the Municipality to invest more in repairs and maintenance.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance. In addition, the policy prescribes the accounting and administrative policies and procedures relating to immovable and movable assets.

The amended policy is contained on DMS 1671240 (Annexure P)

2.4.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the City continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

No amendments are necessary for this policy in the 2024/25 financial year because Budget Adjustments are governed by the respective legislation.

2.4.4 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council on the 4 October 2005. The sixth amendment of the Supply Chain Management Policy was done in terms of Supply Chain Management Regulations clause 3(1) (b) and was adopted by Council on 19 September 2017 in terms of Council Resolution number 11867 and incorporates the relevant Code of Conduct to the Supply Chain Management.

2.4.5 Virement Policy

The Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the City's system of delegations. The Virement Policy was approved by Council via resolution 6737 on 6 July 2010 and was subsequently amended on 4 October 2011 and again on 28 May 2013. A further amendment was necessary in the 2017/18 Budget year to ensure compliance with mSCOA regulations. The revised policy was approved in terms of Council resolution number 11645 dated 31 May 2017.

There are a number of challenges, which the Virement Policy brings about. It allows room for funds from very important Repairs and Maintenance projects to be moved around, simply because of no proper maintenance plans informing the very generous allocation of resources to this activity in the first instance. It generally allows the too liberal movement of funds from one project to another where there is no proper mandate/planning but emergency/ad hoc perceived needs/wants arise.

No amendments are proposed for this policy in the 2024/25 financial year.

2.4.6 Tariff of Charges Policy

The City's tariff policy provides a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. **The policy is amended and approved annually with the MTREF.**

2.4.7 Cost Containment Policy

The Municipal Cost Containment Regulations (MCCR) is effective from 1 January 2019. Council's approved the Cost Containment Policy (**DMS 1407523**) in terms of Council Resolution number 14091 dated 26 August 2020 (RPT 167608).

No amendments are proposed for this policy in the 2024/25 financial year.

2.4.8 Debt Impairment Policy

The policy aims to ensure that debtors are disclosed in the annual financial statement at the amounts deemed collectable and the uncollectable debt is written off within the guidelines of existing policy and applicable legislation.

The policy contained on DMS 1659183 (Annexure M) is a new policy, which will be amended and approved annually with the MTREF.

2.4.9 Cash and Investments Policy

The City's Cash and Investments Policy was amended by Council on 10 October 2013. The aim of the policy is to ensure that the City's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

This policy has been amended and is contained on DMS 1670734 (Annexure T).

2.4.10 Borrowing Policy

The policy aims to ensure that the Municipality manages interest rate and credit risk exposure as well as to maintain long-term debt within the specified limits in order to ensure adequate provision for the repayment capital charges.

This policy has been amended and is contained on DMS 1670732 (Annexure S).

2.4.11 Funding and Reserves Policy

This is a new policy, which is aimed at ensuring that City's operational and capital budgets are adequately funded. The policy also deals with the reserves that are required to be maintained, their purposes, and their alignment to the capital budget funding.

This policy is contained on DMS 1670730 (Annexure Q).

2.4.12 Insurance Policy

The purpose of this policy is to provide for the risk of loss on Municipality's assets as well as other critical resources. It also provides guidelines for the risk that the Municipality will absorb through its own self-insurance reserve and the budgeting thereof.

This policy has been amended and is contained on DMS 1670731 (Annexure R).

2.4.13 Metered Services Policy

The policy aims to ensure that the consumption by individual users of services is measured through accurate and verifiable metering systems.

This policy is contained on DMS 1668788 (Annexure O).

All the above policies are available on the City's website, as well as the following budget related policies:

- Property Rates Policy;
- Trade Effluent Management Policy; and
- Fraud Prevention policy.

2.5 Overview of budget assumptions

2.5.1 External factors

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the City's finances. This comment may appear contradictory to the very clear improvement in Cash Flows overall, however that is simply due to the accumulations for the Capital Replacement Reserves (Capital Funds), funds of which disguise the very tight situation the Municipality finds itself with the Operating Budget.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2024/25 MTREF:

- National Government macro-economic targets as per MFMA circular 126 and 128;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 22,5 per cent of total operating expenditure in the 2024/25 MTREF.

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2024/25 MTREF is based on the assumption that all borrowings are undertaken using both variable and fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

2.5.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (93 per cent) of annual billings. Cash flow is assumed to be 93 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.5 Growth or decline in tax base of the municipality

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the City, household formation growth rate and the poor household change rate.

2.5.6 Salary increases

The collective agreement regarding salaries/wages came into operation on 1 July 2021 and shall remain in force until 30 June 2024 (**DMS 1489744**). A new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government.

For budget purposes a 5 per cent increase has been utilised.

No provision for any new or previously unfunded posts has been made in the 2024/25 MTREF.

2.5.7 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives. See relevant section in the Integrated Development Plan.

2.5.8 Ability of the municipality to spend and deliver on the programmes

The slow spend on the 2023/24 Adjusted Capital Budget was of serious concern to Administration, however procurement plan will be prepared to expedite the implementation of the procurement process for the 2024/25 MTREF. Due to a monthly monitoring of the procurement plan being undertaken through the Capital Spend Project Team, spending in the 2023/24 financial year was improved significantly. The Executive Management Committee (EMCO) ensures that the mechanisms introduced to resolve numerous internal and external factors hindering performance are adhered to.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 42 Breakdown of the operating revenue over the medium-term

Description R thousand	2023/24 Medium Term Revenue & Expenditure Framework					
	Budget Year 2024/25	%	Budget Year +1 2025/26	%	Budget Year +2 2026/27	%
Revenue By Source						
Property rates	778 224	13.9%	817 135	13.7%	857 992	13.4%
Service charges	3 439 006	61.4%	3 709 280	62.2%	4 004 011	62.5%
Interest earned - external investments	45 000	0.8%	50 000	0.8%	55 000	0.9%
Transfers recognised - operational	587 345	10.5%	613 555	10.3%	644 094	10.1%
Other own revenue	749 877	13.4%	775 060	13.0%	841 231	13.1%
Total Operating Revenue (excluding	5 599 452	100.0%	5 965 030	100.0%	6 402 328	100.0%
Total Operating Expenditure	5 589 918		5 952 519		6 389 144	
Surplus/(Deficit)	9 534		12 511		13 185	

The following graph is a breakdown of the operational revenue per main category for the 2024/25 financial year.

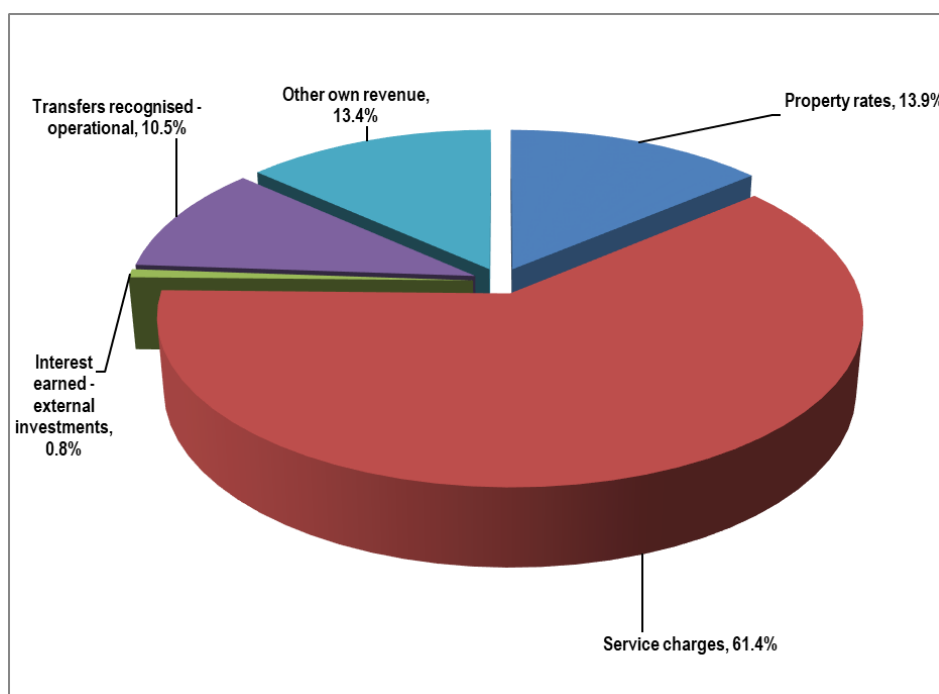


Figure 9 Breakdown of operating revenue over the 2024/25 MTREF

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The City derives most of its operational

revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an above 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services i.e. ensuring that functional areas are fully costed with all municipal expenses that are applicable to such service;
- Determining the tariff escalation rate by calculating the revenue requirement of each service this overall tariff then adjusted per different strategy per different consumer category. In uMhlathuze referred to as the Universal Tariff approach.
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs where economically possible;
- Revenue enhancement, investment and cash management;
- Pricing risk strategy to ensure that rates and general grows to a level that can sustain the municipality;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the City which has been extensively reviewed to ensure that customer are clear on how the municipality will raise revenue

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2024/25 MTREF on the different revenue categories are:

Table 43 Proposed tariff increases over the medium-term

Categories	Percentage increase (%) (Average) 2024/25	Percentage increase (%) (Average) 2025/26	Percentage increase (%) (Average) 2026/27
Property rates	9.00%	6.00%	6.00%
Electricity	10.09%	8.00%	8.00%
Water	10.00%	7.00%	7.00%
Refuse	6.00%	6.00%	6.00%
Sewer	9.00%	5.00%	5.00%

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R 3,4 billion for the 2024/25 financial year.

Operational grants and subsidies amount to R 587 million, R 614 million and R 644 million for each of the respective financial years of the MTREF, or 10,5; 10,3 and 10,1 per cent of operating revenue.

Investment revenue contributes significantly to the revenue base of the City with a budget allocation of R 45 million, R 50 million and R 55 million for the respective three financial years of the 2024/25 MTREF. It needs to be noted that whilst a healthy working capital is important for a Municipality, the practise in this Municipality comes from a historical trend of utilising cash reserves to fund service delivery initiatives instead of generating interest returns.

The tables below provide detail investment information and investment particulars by maturity.

Table 44 MBRR Table SA15 – Detail Investment Information

Investment type	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Parent municipality									
Deposits - Bank	630 000	550 432	360 000	612 374	232 611	232 611	232 611	452 066	679 437
Municipality sub-total	630 000	550 432	360 000	612 374	232 611	232 611	232 611	452 066	679 437
Consolidated total:	630 000	550 432	360 000	612 374	232 611	232 611	232 611	452 066	679 437

Table 45 MBRR Table SA16 – Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
Parent municipality													
Unknown	Unknown	Fixed	No	Fixed	Unknown	0	0	Unknown	–	–	–	232 611	232 611
Municipality sub-total									–	–	–	232 611	232 611
TOTAL INVESTMENTS AND INTEREST									–	–	–	232 611	232 611

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2024/25 medium-term capital programme:

Table 46 Sources of capital revenue over the MTREF

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funded by:									
National Government	169 403	114 973	216 497	218 836	216 337	216 337	218 503	199 912	224 844
Provincial Government	5 962	9 143	1 257	-	-	-	500	2 612	2 729
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	2 194	2 194	-	-	-
Transfers recognised - capital	175 365	124 116	217 753	218 836	218 530	218 530	219 003	202 524	227 573
Borrowing	86 942	368 000	588 677	406 569	418 775	418 775	380 000	360 000	325 000
Internally generated funds	175 632	176 750	203 992	177 536	180 101	180 101	11 991	55 000	20 000
Total Capital Funding	437 939	668 866	1 010 422	802 941	817 407	817 407	610 994	617 524	572 573

The above table is graphically represented as follows for the 2024/25 financial year.

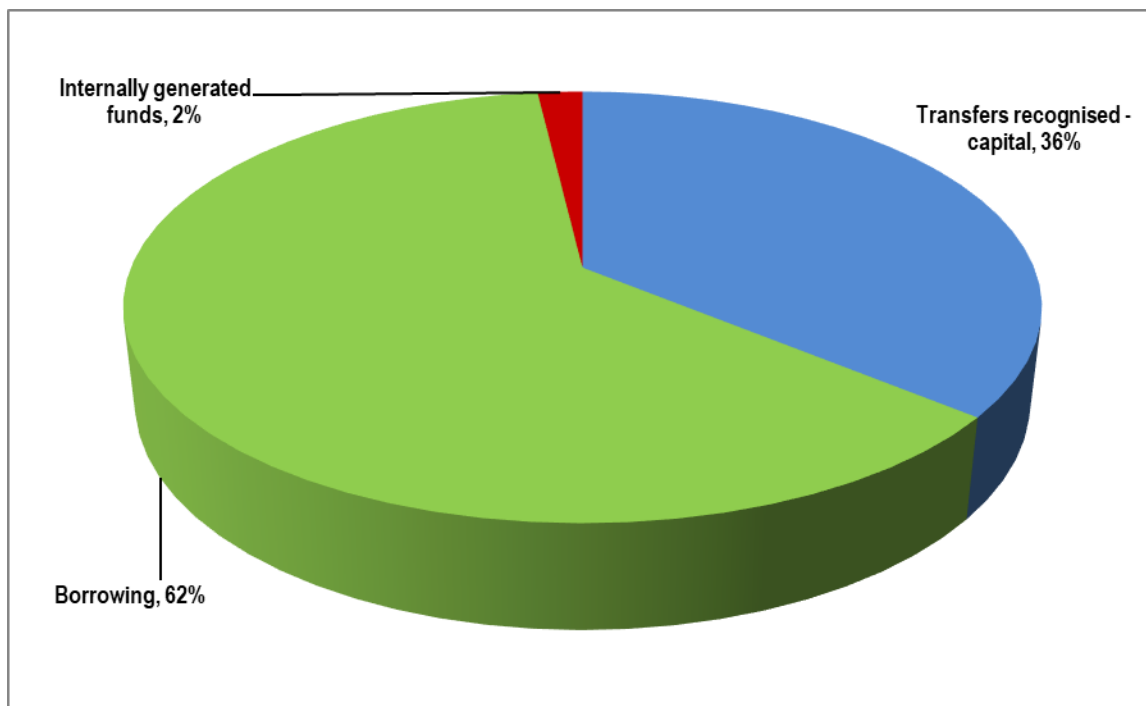


Figure 10 Sources of capital revenue for the 2024/25 financial year

Capital grants and receipts equates to 36 per cent of the total funding source which represents R 220 million for the 2024/25 financial year and increases to R 228 million by 2026/27.

The following table is a detailed analysis of the City's borrowing liability.

Table 47 MBRR Table SA17 – Detail of borrowings

Borrowing - Categorised by type	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality									
Annuity and Bullet Loans	630 858	916 085	1 405 199	1 640 528	1 664 342	1 664 342	1 862 561	2 000 419	2 122 301
Municipality sub-total	630 858	916 085	1 405 199	1 640 528	1 664 342	1 664 342	1 862 561	2 000 419	2 122 301
Total Borrowing	630 858	916 085	1 405 199	1 640 528	1 664 342	1 664 342	1 862 561	2 000 419	2 122 301

The following graph illustrates the growth in outstanding borrowing for the 2019/20 to 2025/26 period.

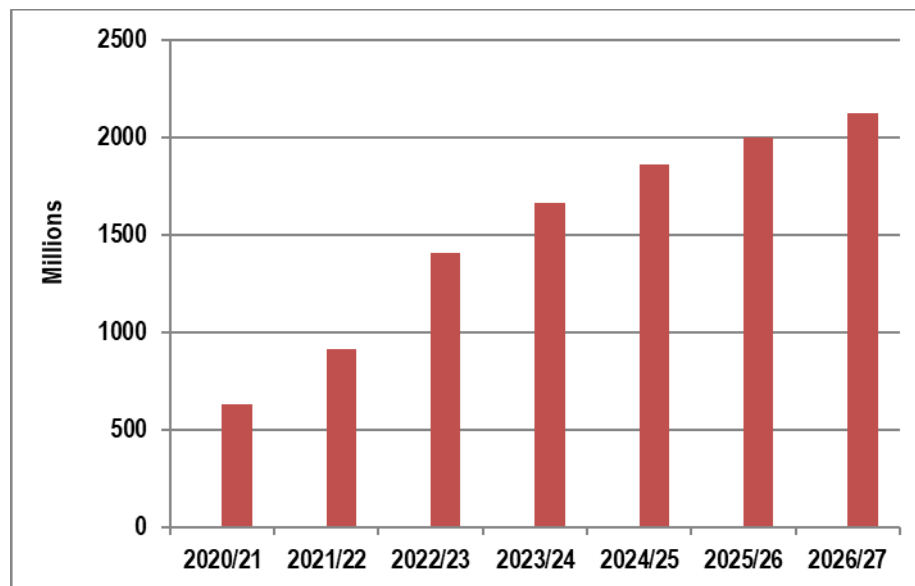


Figure 11 Growth in outstanding borrowing (long-term liabilities)

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below. Internally generated funds consist of R12 million in 2024/25, R55 million in 2025/26 and R20 million in 2026/27.

Table 48 MBRR Table SA18 – Capital transfers and grant receipts

Description	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
RECEIPTS:									
Capital Transfers and Grants									
National Government:	175 255	174 051	275 708	218 836	216 336	216 336	218 503	199 912	224 844
Municipal Infrastructure Grant (MIG)	(7 000)	–	–	–	–	–	–	–	–
Integrated Urban Development Grant	152 755	130 146	209 302	145 536	145 186	145 186	143 923	124 783	135 337
Integrated National Electrification Programme Grant	–	–	–	14 000	14 000	14 000	9 850	5 000	5 207
Water Service Infrastructure Grant	25 000	40 000	37 000	55 000	40 000	40 000	60 000	70 129	80 000
Energy Efficiency and Demand Management	4 500	3 906	1 866	4 300	4 300	4 300	4 730	–	4 300
Municipal Disaster Relief Grant	–	–	27 540	–	12 850	12 850	–	–	–
Provincial Government:	637	10 023	1 146	–	–	–	500	2 612	2 729
Cogta (Static Tanks)	–	325	–	–	–	–	–	–	–
Arts and Culture (Generators and Boreholes)	–	1 302	–	–	–	–	–	–	–
Libraries	–	419	646 087	–	–	–	–	–	–
Mpembeni Modular Library	637	682	–	–	–	–	–	–	–
Sport and Recreation	–	7 295	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	–	–	–	–	–	–	500	2 612	2 729
Cleanest Town Awards	–	–	500	–	–	–	–	–	–
Other grant providers:	–	–	–	–	2 194	2 194	–	–	–
Private Enterprises: Other Transfers Private Enterprises: Unspecified	–	–	–	–	2 194	2 194	–	–	–
Total Capital Transfers and Grants	175 892	184 074	276 854	218 836	218 530	218 530	219 003	202 524	227 573
TOTAL RECEIPTS OF TRANSFERS & GRANTS	667 122	619 614	782 681	770 663	787 503	787 503	806 348	816 079	871 667

The integrated urban development grant (IUDG) is allocated to selected urban local municipalities in place of the municipal infrastructure grant. The grant recognises that municipalities differ in terms of their context and introduces a differentiated approach to encourage integrated development in cities. It is intended to:

- Support spatially aligned public infrastructure investment that will lead to functional and efficient urban spaces;
- Enable and incentivise municipalities to invest more non-grant funding in infrastructure projects in intermediate cities.

The grant extends some of the fiscal reforms already implemented in metropolitan municipalities to non-metropolitan cities and is administered by the Department of Cooperative Governance.

Municipalities must meet certain criteria and apply to receive the integrated urban development grant instead of the municipal infrastructure grant in terms of a process set out in section 27 (5) of the Division of Revenue Act. The qualification criteria cover the following areas:

- Management stability (low vacancy rates among senior management)
- Audit findings
- Unauthorised, irregular, fruitless and wasteful expenditure
- Capital expenditure
- Reporting in terms of the MFMA

To remain in the grant, cities must continue to meet or exceed the entry criteria. If they do not do so, they will be placed on a performance improvement plan. If they still do not meet the criteria in the subsequent year, they will shift back to receiving grant transfers through the municipal infrastructure grant, which comes with closer oversight and support from National and Provincial departments.

In addition to the basic formula based allocation, municipalities participating in the IUDG are also eligible to receive a performance-based incentive component, which is based on performance against weighted indicators as determined by CoGTA.

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves the understanding for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words, the *actual collection rate* of billed revenue; and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 49 MBRR Table A7 – Budget cash flow statement

Description R thousand	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	2 578 041	473 916	599 509	705 891	691 129	691 129	754 886	792 630	832 261
Service charges	–	2 227 453	2 603 730	3 265 019	3 337 685	3 337 685	3 678 017	3 967 075	4 282 290
Other revenue	59 784	107 172	396 950	91 561	65 210	65 210	69 862	72 000	74 204
Transfers and Subsidies - Operational	673 639	396 928	497 586	551 827	568 973	568 973	587 345	613 555	644 094
Transfers and Subsidies - Capital	–	181 545	288 268	218 836	218 530	218 530	219 003	202 524	227 573
Interest	30 839	37 025	23	64 515	40 027	40 027	45 027	50 029	55 030
Payments									
Suppliers and employees	(2 717 281)	(3 056 268)	(3 931 805)	(3 965 804)	(4 257 003)	(4 257 003)	(4 467 607)	(4 719 071)	(5 058 425)
Interest	(59 021)	(54 806)	(82 962)	(130 491)	(158 678)	(158 678)	(178 824)	(199 420)	(214 616)
Transfers and Subsidies	(9 382)	–	–	(14 759)	(9 959)	(9 959)	(7 582)	(7 938)	(8 311)
NET CASH FROM/(USED) OPERATING ACTIVITIES	556 618	312 964	371 299	786 596	495 914	495 914	700 128	771 383	834 100
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	92 923		16 894	–	–	–	–	–	–
Payments									
Capital assets	(442 602)	(733 399)	(1 067 925)	(923 382)	(940 017)	(940 017)	(702 643)	(710 153)	(658 459)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(349 679)	(733 399)	(1 051 031)	(923 382)	(940 017)	(940 017)	(702 643)	(710 153)	(658 459)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	90 000	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		374 000	600 000	406 569	410 000	410 000	380 000	360 000	325 000
Payments									
Repayment of borrowing	(76 067)	(89 591)	(109 923)	(148 933)	(150 857)	(150 857)	(181 781)	(222 142)	(203 118)
NET CASH FROM/(USED) FINANCING ACTIVITIES	13 933	284 409	490 077	257 637	259 143	259 143	198 219	137 858	121 882
NET INCREASE/ (DECREASE) IN CASH HELD	220 872	(136 026)	(189 655)	120 850	(184 961)	(184 961)	195 704	199 088	297 523
Cash/cash equivalents at the year begin:	599 918	820 790	684 764	536 117	495 109	495 109	310 148	505 853	704 941
Cash/cash equivalents at the year end:	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464

The above table shows cash and cash equivalents of the City. It can be seen that the cash levels of the City declined from 2022/23 into 2023/24 adjustment budget mainly due decreases in collection rates and increases expenditure levels. However, there is a positive increase in the 2024/25 MTREF with cash balances of R505,9 million for 2024/25, R704,9 million for 2025/26 and R1 002 million for 2026/27. The improvement over the MTREF is mainly due to significantly reducing funding from capital replacement reserve so that the municipality gradually builds up enough cash reserve to back internal capital funding.

There is still other room for improvement in this regard and the following will be key for the municipality to sustain this level and also improve:

1. Real organic growth in the local economy;
2. Political and executive support for credit control in the residential environment, particularly the rural areas;
3. A prudent stance is taken of the use of scarce funds;
4. All resources (especially human resources) in the service delivery environment are used efficiently and effectively.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 50 MBRR Table A8 – Cash backed reserves/accumulated surplus reconciliation

R thousand	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available									
Cash/cash equivalents at the year end	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464
Other current investments > 90 days	0	0	(0)	(0)	(0)	(0)	–	–	–
Non current Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464
Application of cash and investments									
Unspent conditional transfers	12 439	11 800	40 335	11 800	40 335	40 335	40 335	40 335	40 335
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	52 576	44 639	36 959	3 530	19 669	19 669	59 807	110 854	180 750
Other working capital requirements	68 737	(88 124)	(462 834)	(21 800)	(411 713)	(411 713)	(383 379)	(317 958)	(257 040)
Other provisions	23 686	25 206	35 812	25 206	37 926	37 926	33 852	29 574	25 083
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	581 636	312 010	188 545	190 891	188 545	188 545	60 000	25 000	13 110
Total Application of cash and investments:	739 074	305 531	(161 182)	209 627	(125 238)	(125 238)	(189 385)	(112 195)	2 238
Surplus(shortfall)	81 716	379 233	656 291	447 340	435 387	435 387	695 238	817 136	1 000 226

From the above table it can be seen that the cash surplus is R 695 million in the 2024/25 financial year and increases to R817 million and R 1 000 million by 2025/26 and 2026/2027 respectively, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business. Based on the current expenditure patterns and the awarded tenders in which construction has not commenced the municipality will have to approach National Treasury for a roll-over of funds in terms of the DORA requirements.
- Provisions for statutory requirements include VAT owing to timing differences resulting from year- end obligations.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation a provision equivalent to two month's operational expenditure has been provided for. Any underperformance in relation to collections could place upward pressure on the ability of the City to meet its creditor obligations.
- Against other provisions an amount R 33 million has been consistently provided for the MTREF.

It can be concluded that the City is funded for all the years in the MTREF.

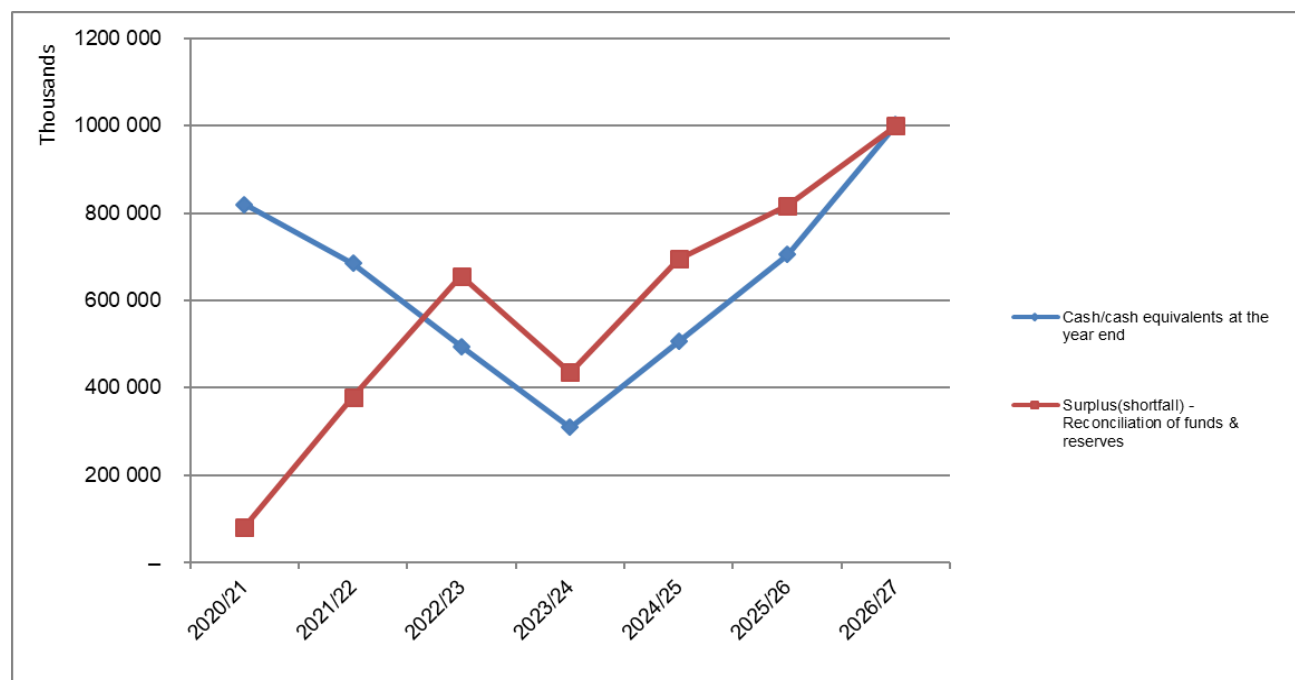


Figure 12 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.5 Funding compliance measurement

National Treasury requires that the municipality to assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below

Table 51 MBRR Table SA10 – Funding compliance measurement

Description	MFMA section	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	820 790	684 764	495 109	656 967	310 148	310 148	505 853	704 941	1 002 464
Cash + investments at the yr end less applications - R'000	18(1)b	81 716	379 233	656 291	447 340	435 387	435 387	695 238	817 136	1 000 226
Cash year end/monthly employee/supplier payments	18(1)b	3.9	2.9	1.9	2.2	0.9	0.9	1.4	1.9	2.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	131 410	240 865	92 598	213 263	55 130	55 130	228 537	215 035	240 758
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(0.3%)	1.8%	8.9%	(2.9%)	(6.0%)	4.3%	1.3%	1.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	89.3%	89.2%	105.1%	107.9%	103.4%	103.4%	103.9%	104.7%	104.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	1.3%	(4.5%)	(6.3%)	4.7%	6.2%	6.2%	6.5%	6.5%	6.5%
Capital payments % of capital expenditure	18(1)c,19	101.1%	109.6%	105.7%	115.0%	115.0%	115.0%	115.0%	115.0%	115.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	68.7%	75.7%	69.6%	68.5%	68.5%	96.9%	86.7%	94.2%
Grants % of Govt. legislated/gazetted allocations	18(1)a							99.9%	100.0%	99.9%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	79.3%	24.0%	(32.9%)	52.5%	0.0%	(0.5%)	(4.3%)	71.1%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	6.1%	6.7%	7.0%	6.1%	6.4%	6.4%	8.4%	8.9%	0.0%
Asset renewal % of capital budget	20(1)(vi)	19.8%	27.6%	25.3%	31.6%	32.3%	32.3%	36.1%	30.1%	32.7%
High Level Outcome of Funding Compliance										
Total Operating Revenue		3 577 766	4 274 472	4 615 445	4 931 451	5 122 627	5 122 627	5 599 452	5 965 030	6 402 328
Total Operating Expenditure		3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 589 918	5 952 519	6 389 144
Surplus/(Deficit) Budgeted Operating Statement		(56 807)	57 670	(158 143)	(5 573)	(163 401)	(163 401)	9 534	12 511	13 185
Surplus/(Deficit) Considering Reserves and Cash Backing		81 716	379 233	656 291	447 340	435 387	435 387	695 238	817 136	1 000 226
MTREF Funded (1) / Unfunded (0)		1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖		✓	✓	✓	✓	✓	✓	✓	✓	✓

2.6.5.1 Cash/cash equivalent position

The City's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2024/25 MTREF shows R 505,9 million, R 704,9 million and R 1 002 million for each respective financial year.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 32, on page 91. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the City to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. Notably, the ratio has marginally improved for the period 2024/25 MTREF the municipality's improving cash position sets the ratio at 1,4 and then increases to 1,9 for the 2025/26 and 2,5 2026/27 financial years. As indicated above the City the Investment, Working Capital and Capital Replacement Reserves Policy requires a ratio of two months' coverage.

2.6.5.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year.

For the 2024/25 MTREF the indicative outcome is a surplus R228,5 million then R 215 million and R 240,7 million. This however is **not a true reflection** of the Operating performance as this figure includes capital revenues (Transfers recognised – capital). The City Manager has indicated that expenditure needs to be significantly reduced to eliminate the deficit

2.6.5.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 5,3 per cent). The result is intended to be an approximation of the real

increase in revenue. From the table above it can be seen that the percentage increases to 4,3% for the respective financial year of the 2024/25 MTREF. This is not a reflection of economic growth in the area but rather a reflection of cost drivers which have increased more than inflation targets such as bulk water and electricity and employee related costs.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 104 per cent for 2024/25 MTREF. This percentage is however inflated by the output VAT component that is included in the cash receipts amount on the cash flow table. Given that the assumed collection rate was based on a 95 per cent performance target, it either implies that the Municipality must either increase its credit control endeavours in the Rural Areas or alternatively lower its collection rate target of 95 per cent to be more realistic. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 6,5 per cent over the MTREF which is a reflection of the high standard of credit and debt control for the City. Given the comments mentioned above regarding the debtors' situation within the rural environment these provisions may need to be reviewed in the next budget cycle.

Council has performed an assessment of the Debt impairment and revised its method of calculating the budgeted outstanding debtors. The change is reflected on Table 30 - A6 Budgeted Financial Position and Table 75 SA3 - Supporting detail to Statement of Financial Position.

In terms of the debt impairment, the municipality is of the view that the provision that it currently has is sufficient to cover the risk of non-payment. Included in the debtors outstanding is the portion that will have not reached 90 days and therefore may still be recoverable. The trend is that about 50% of the outstanding debt (inclusive of current) is between current and 30 days.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. This indicator clearly illustrates that the municipality plans to spend 100% of its capital budget. The amount shown in the indicator includes the input VAT portion, hence it is reflected at 115% as per the cash flow table.

2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. This ratio is sitting at 96,9% for 2024/25; 86,7% for 2025/2026 and 94,2% for 2026/2027. This is in line with the strategy of firstly building up enough cash reserves for the cash replacement reserve prior to budgeting for the capital expenditure against it.

2.6.5.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The City has budgeted for all transfers.

2.6.5.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. Only one indicator is reflected above which illustrates a stable trend in that debtors are decreasing mainly by the increase in debt impairment provision as well as the increase in collection rate.

2.6.5.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the City's strategy pertaining to asset management and repairs and maintenance are contained in Table 68 MBRR SA34c on page 190 to 192.

2.6.5.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. The indicator in this regard is showing a significant increase and also in line with the justification on the repairs and maintenance budget. Further details in this regard are contained in Table 66 MBRR SA34b on page 185 to 187.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 52 MBRR Table SA19 – Expenditure on transfers and grant programmes

Description	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
EXPENDITURE:									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	476 573	422 690	485 212	534 809	534 986	534 986	569 770	595 280	625 324
Local Government Equitable Share	462 487	416 124	471 939	520 860	520 860	520 860	556 251	586 212	614 901
Finance Management	2 600	2 450	2 500	2 500	2 500	2 500	2 500	2 500	2 600
EPWP Incentive	4 278	3 417	3 213	3 089	2 916	2 916	2 674	–	–
Project Management Unit	7 208	604	–	7 660	8 010	8 010	7 575	6 568	7 123
Municipal Disaster Relief Grant	–	–	7 426	–	–	–	–	–	–
Energy Efficient and Demand Management	–	94	134	700	700	700	770	–	700
Provincial Government:	14 553	14 217	16 807	17 018	31 207	31 207	17 575	18 275	18 770
Museums	214	225	235	249	249 000	249	260	283	275
Provincialisation of Libraries	8 932	9 136	9 593	9 593	9 593 000	9 593	10 016	10 464	10 933
Libraries	1 936	2 425	1 701	2 033	2 032 800	2 033	2 124	2 320	2 354
Housing	2 334	1 764	4 663	4 429	4 665	4 665	4 429	4 429	4 429
Enhanced Extended Discount Benefit Scheme	126	44	–	–	–	–	–	–	–
Cleanest Town Awards	–	507	214	–	–	–	–	–	–
Hostels	211	115	–	–	–	–	–	–	–
Mpembeni Modular Library	–	–	–	714	714	714	746	779	779
Richards Bay Airport Feasibility Study	800	–	381	–	–	–	–	–	–
Municipal Disaster Recovery Grant	–	–	–	–	13 740	13 740	–	–	–
Municipal Employment Initiative	–	–	19	–	–	–	–	–	–
Departmental Agencies	–	–	–	–	13	13	–	–	–
Capacity Building & Other	–	–	–	–	200	200	–	–	–
Other grant providers:	358	163	1 387	–	2 780	2 780	–	–	–
Chieta Funding	342	163	204	–	–	–	–	–	–
Other	16	–	994	–	–	–	–	–	–
Mondi - Business Expo	–	–	188	–	–	–	–	–	–
Private Enterprises: Other Transfers Private Enterprises: Unspent	–	–	–	–	2 780	2 780	–	–	–
Total operating expenditure of Transfers and Grants:	491 484	437 070	503 405	551 827	568 973	568 973	587 345	613 555	644 094

Table MBRR Table SA19 –Expenditure on transfers and grant programmes (continued)

Description	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
EXPENDITURE:									
Capital expenditure of Transfers and Grants									
National Government:	182 255	174 051	249 118	218 836	216 336	216 336	218 503	199 912	224 844
Municipal Infrastructure Grant (MIG)	–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant	152 755	130 146	209 302	145 536	145 186	145 186	143 923	124 783	135 337
Integrated National Electrification Programme Grant	–	–	–	14 000	14 000	14 000	9 850	5 000	5 207
Water Service Infrastructure Grant	25 000	40 000	37 000	55 000	40 000	40 000	60 000	70 129	80 000
Energy Efficiency and Demand Management	4 500	3 906	1 866	4 300	4 300	4 300	4 730	–	4 300
Municipal Disaster Relief Grant	–	–	949	–	12 850	12 850	–	–	–
Provincial Government:	5 962	9 143	1 624	–	–	–	500	2 612	2 729
<i>Cogta (Static Tanks)</i>	–	325	–	–	–	–	–	–	–
Sport and Recreation	5 962	6 752	–	–	–	–	–	–	–
Mpembeni Modular Library	–	185	482	–	–	–	–	–	–
Dept of Arts and Culture (Generators and Boreholes)	–	1 302	–	–	–	–	–	–	–
Municipal Excellence Award	–	161	495	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	–	–	–	–	–	–	500	2 612	2 729
Libraries	–	419	646	–	–	–	–	–	–
Other grant providers:	–	–	–	–	2 194	2 194	–	–	–
<i>Private Enterprises: Other Transfers Private Enterprises: Unspe</i>	–	–	–	–	2 194	2 194	–	–	–
Total capital expenditure of Transfers and Grants	188 217	183 194	250 741	218 836	218 530	218 530	219 003	202 524	227 573
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	679 701	620 264	754 147	770 663	787 503	787 503	806 348	816 079	871 667

Table 53 MBRR Table SA20 – Reconciliation between of transfers, grant receipts and unspent funds

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	476 573	422 690	485 212	534 809	534 986	534 986	569 770	595 280	625 324
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	476 573	422 690	485 212	534 809	534 986	534 986	569 770	595 280	625 324
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	5 246	4 867	3 362	5 828	5 828	5 828	5 828	5 828	5 828
Current year receipts	14 174	12 712	19 272	17 018	31 207	31 207	17 575	18 275	18 770
Conditions met - transferred to revenue	14 553	14 217	16 806	17 018	31 207	31 207	17 575	18 275	18 770
Conditions still to be met - transferred to liabilities	4 867	3 362	5 828	5 828	5 828	5 828	5 828	5 828	5 828
District Municipality:									
Balance unspent at beginning of the year	169	169	169	169	169	169	169	169	169
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	169	169	169	169	169	169	169	169	169
Other grant providers:									
Balance unspent at beginning of the year	1 064	1 189	1 134	1 091	1 091	1 091	1 091	1 091	1 091
Current year receipts	483	138	1 343	–	2 780	2 780	–	–	–
Conditions met - transferred to revenue	358	163	1 387	–	2 780	2 780	–	–	–
Conditions still to be met - transferred to liabilities	1 189	1 134	1 091	1 091	1 091	1 091	1 091	1 091	1 091
Total operating transfers and grants revenue	491 484	437 070	503 405	551 827	568 973	568 973	587 345	613 555	644 094
Total operating transfers and grants - CTBM	6 226	4 666	7 088	7 088	7 088	7 088	7 088	7 088	7 088

Table MBRR Table SA20 – Reconciliation between of transfers, grant receipts and unspent funds (continued)

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	7 000	–	–	–	–	–	–	–	–
Current year receipts	175 255	174 051	275 708	218 836	216 336	216 336	218 503	199 912	224 844
Conditions met - transferred to revenue	182 255	174 051	249 118	218 836	216 336	216 336	218 503	199 912	224 844
Conditions still to be met - transferred to liabilities	–	–	26 590	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	10 292	4 967	5 847	5 369	5 369	5 369	5 369	5 369	5 369
Current year receipts	637	10 023	1 146	–	–	–	500	2 612	2 729
Conditions met - transferred to revenue	5 962	9 143	1 624	–	–	–	500	2 612	2 729
Conditions still to be met - transferred to liabilities	4 967	5 847	5 369	5 369	5 369	5 369	5 369	5 369	5 369
Other grant providers:									
Balance unspent at beginning of the year	650	650	650	650	650	650	650	650	650
Current year receipts	–	–	–	–	2 194	2 194	–	–	–
Conditions met - transferred to revenue	–	–	–	–	2 194	2 194	–	–	–
Conditions still to be met - transferred to liabilities	650	650	650	650	650	650	650	650	650
Total capital transfers and grants revenue	188 217	183 194	250 742	218 836	218 530	218 530	219 003	202 524	227 573
Total capital transfers and grants - CTBM	5 617	6 497	32 609	6 019	6 019	6 019	6 019	6 019	6 019
TOTAL TRANSFERS AND GRANTS REVENUE	679 701	620 264	754 147	770 663	787 503	787 503	806 348	816 079	871 667
TOTAL TRANSFERS AND GRANTS - CTBM	11 843	11 163	39 697	13 107	13 107	13 107	13 107	13 107	13 107

Table 54 MBRR Table SA21 – Transfers and grants made by the municipality

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Cash Transfers to other Organs of State</u>									
<i>Empangeni SPCA</i>	225	203	233	243	233	233	148	155	162
<i>Richards Bay SPCA</i>	225	203	233	243	233	233	148	155	162
<i>Cultural Matters</i>	–	–	–	3 300	803	803	1 078	1 129	1 182
<i>Dolos Festival</i>	–	–	200	–	–	–	–	–	–
<i>Diwali Festival</i>	80	–	50	–	–	–	–	–	–
<i>Community Outreach - Mayor</i>	65	–	–	–	–	–	–	–	–
<i>University Registrations</i>	180	–	570	–	–	–	–	–	–
<i>Bursaries Employees Children</i>	406	439	456	540	540	540	360	377	394
<i>DownStream Aluminium Centre For Technology (DACT)</i>	–	–	220	–	–	–	–	–	–
<i>Richards Bay FC</i>	3 000	3 000	1 060	–	–	–	–	–	–
<i>Umhlatuze Tourism Organisation</i>	290	300	300	543	543	543	362	379	397
<i>Mandela Day Celebrations</i>	–	100	168	–	–	–	–	–	–
<i>Sport Development - Sport Events</i>	–	–	38	3 400	755	755	786	823	862
<i>Federations - Netball</i>	–	18	–	–	–	–	–	–	–
<i>Soul and Jazz Experience</i>	2 623	2 625	200	–	–	–	–	–	–
<i>Madiba Jive</i>	250	250	–	–	–	–	–	–	–
<i>God's Power Gospel Celebration Tour</i>	–	–	150	–	–	–	–	–	–
<i>Spring Tour Music Festival</i>	500	–	–	–	–	–	–	–	–
<i>Christmas Party For Senior Citizens</i>	410	–	–	–	–	–	–	–	–
<i>Parenting Workshop For Children In Child Headed Families</i>	5	–	–	–	–	–	–	–	–
<i>Christmas Party for Children from Child Headed Families</i>	16	–	–	–	–	–	–	–	–

Table MBRR Table SA21 – Transfers and grants made by the municipality (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Cash Transfers to other Organs of State									
Children-Back 2 School Campaign	14	–	–	–	–	–	–	–	–
Sandile Gumede Annual Youth Football Tournament	250	–	–	–	–	–	–	–	–
Special Events and Programmes	–	–	–	2 845	2 123	2 123	1 110	1 162	1 217
Albinism Awareness Campaign	–	–	3	–	–	–	–	–	–
Mjwara Family	600	–	–	509	509	509	225	235	246
Funerals	–	–	34	209	65	65	139	146	153
Funeral - Late Cllr Zuma	100	(10)	–	–	–	–	–	–	–
Funeral - Late Cllr Mpungose	86	–	–	–	–	–	–	–	–
Funeral - Late Cllr Ncanana	79	–	–	–	–	–	–	–	–
Funeral for Mr Mhlongo (Fire Dept)	72	–	–	–	–	–	–	–	–
Luh & Jay Pty Ltd	100	–	–	–	–	–	–	–	–
Imizwa-Vertebra Production Studio	88	–	–	–	–	–	–	–	–
Mthiya (Pty) Ltd Holdings Boxing Tournament	–	300	–	–	–	–	–	–	–
uMhlathuze Beauty Pageant 2022	–	36	–	–	–	–	–	–	–
Festivals - Amaciko	–	–	–	250	180	180	95	100	105
Festivals - Drama	–	–	–	250	180	180	95	100	105
Disaster Management	–	(5)	–	–	–	–	–	–	–
Chieta	–	–	–	–	13	13	–	–	–
Youth Development	–	25	137	–	–	–	–	–	–
Boys to Men	–	–	123	–	–	–	–	–	–
Girls to Woman	–	–	123	–	–	–	–	–	–
Children In Child Headed Families	–	–	15	–	–	–	–	–	–
King Cetshwayo Festival	–	–	200	–	–	–	–	–	–
uMhlathuze Rise Youth Festival	–	–	100	–	–	–	–	–	–
Isigqi Lifestyle and Development Foundation: Artists Talent Search	–	–	100	–	–	–	–	–	–
NYE (New Year's Eve) Abajabule Abantu-Afrotainment	–	–	500	–	–	–	–	–	–
Winzaar-Ubuntombi Bami	–	–	478	–	–	–	–	–	–
BF Entertainment-The Social Expiement	–	–	100	–	–	–	–	–	–
SAFA King Cetshwayo Football Association	–	–	60	–	–	–	–	–	–
Body Building South Africa National	–	–	20	–	–	–	–	–	–
NRB Harriers: Umhlathuze 32km Challenge	–	–	200	–	–	–	–	–	–
Primere Skool Arboretum	–	–	80	–	–	–	–	–	–
Mhlongo ME	–	–	200	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:	9 663	7 483	6 350	12 332	6 177	6 177	4 546	4 760	4 984
TOTAL CASH TRANSFERS AND GRANTS	9 663	7 483	6 350	12 332	6 177	6 177	4 546	4 760	4 984

Table MBRR Table SA21 – Transfers and grants made by the municipality (continued)

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Non-Cash Transfers to other Organs of State</u>									
<i>Agricultural:Assistance and Support</i>	–	163	264	350	248	248	165	173	181
<i>Civil Funerals for Councilors</i>	–	233	243	–	–	–	–	–	–
<i>Funerals - Others</i>	–	–	63	–	–	–	–	–	–
<i>Chieta Funding - Training</i>	–	–	47	–	–	–	–	–	–
<i>Executive Mayor Campaigns</i>	–	–	782	–	–	–	–	–	–
<i>Ingoma Festival</i>	–	–	122	–	–	–	–	–	–
<i>Youth Development</i>	–	222	370	766	766	766	510	534	559
<i>Local Economic Development:Project Implementation - Baked Produce</i>	–	–	–	200	10	10	22	23	24
<i>Local Economic Development:Project Implementation - Poultry</i>	–	–	–	250	250	250	167	174	183
<i>Local Economic Development:Project Implementation - Skills Transfer: Brick</i>	–	–	–	150	150	150	100	105	110
<i>Local Economic Development:Project Implementation - Skills Transfer: Plum</i>	–	–	–	150	150	150	100	105	110
<i>Mandela Day</i>	–	–	–	–	405	405	300	314	329
<i>Youth Month Celebrations</i>	–	–	–	–	1 244	1 244	1 300	1 361	1 425
<i>Christmas Party For Senior Citizens</i>	–	518	–	–	–	–	–	–	–
<i>Youth Mngr - Strategic Partnership</i>	–	34	20	–	–	–	–	–	–
<i>Human Rights Day and Freedom Day</i>	–	106	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:	–	1 276	1 910	1 866	3 222	3 222	2 664	2 789	2 920
<u>Groups of Individuals</u>									
<i>Disaster Management</i>	124	520	513	561	561	561	372	390	408
Total Non-Cash Grants To Groups Of Individuals:	124	520	513	561	561	561	372	390	408
TOTAL NON-CASH TRANSFERS AND GRANTS	124	1 796	2 422	2 427	3 783	3 783	3 036	3 178	3 328
TOTAL TRANSFERS AND GRANTS	9 787	9 279	8 772	14 759	9 960	9 960	7 582	7 938	8 311

2.8 Councillor and employee benefits

Table 55 MBRR Table SA22 – Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	19 264	21 427	23 692	25 905	25 140	25 140	24 655	25 888	27 183
Pension and UIF Contributions	2 821	3 005	3 323	3 654	3 472	3 472	3 455	3 628	3 810
Medical Aid Contributions	2 061	1 207	785	781	1 072	1 072	1 228	1 289	1 352
Motor Vehicle Allowance	4 154	2 176	1 733	1 928	2 338	2 338	2 554	2 679	2 810
Cellphone Allowance	2 904	2 713	3 191	3 243	3 488	3 488	3 310	3 476	3 649
Sub Total - Councillors	31 204	30 528	32 724	35 510	35 510	35 510	35 203	36 960	38 805
% increase	–	(2.2%)	7.2%	8.5%	–	–	(0.9%)	5.0%	5.0%
Senior Managers of the Municipality									
Basic Salaries and Wages	9 330	10 912	14 290	12 277	12 265	12 265	12 616	13 247	13 910
Pension and UIF Contributions	673	681	636	742	888	888	999	810	851
Medical Aid Contributions	202	179	167	119	204	204	228	211	222
Performance Bonus	1 213	927	(87)	2 785	2 767	2 767	3 104	3 150	3 308
Motor Vehicle Allowance	1 327	1 551	1 719	1 721	1 941	1 941	2 137	2 243	2 356
Cellphone Allowance	277	316	299	318	318	318	297	312	328
Other benefits and allowances	113	85	85	91	86	86	95	58	61
Payments in lieu of leave	507	149	557	1 041	1 041	1 041	701	737	774
Acting and post related allowance	–	–	–	–	49	49	52	54	57
Sub Total - Senior Managers of Municipality	13 642	14 801	17 667	19 094	19 560	19 560	20 229	20 823	21 866
% increase	–	8.5%	19.4%	8.1%	2.4%	–	3.4%	2.9%	5.0%

Table MBRR Table SA22 – Summary of councillor and staff benefits (continued)

Summary of Employee and Councillor remuneration	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	A	B	C	D	E	F	G	H	I
Other Municipal Staff									
Basic Salaries and Wages	510 278	553 940	581 322	653 819	652 623	652 623	719 340	752 233	789 628
Pension and UIF Contributions	92 010	97 305	105 057	134 460	116 784	116 784	141 601	148 688	156 130
Medical Aid Contributions	45 033	46 598	49 720	63 523	53 410	53 410	70 299	73 817	77 512
Overtime	69 189	80 234	99 095	81 857	90 845	90 845	58 273	60 219	63 110
Performance Bonus	2 077	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	51 569	55 185	60 290	71 143	68 868	68 868	69 749	73 239	76 904
Cellphone Allowance	5 800	6 123	4 946	7 569	5 802	5 802	7 895	8 294	8 712
Housing Allowances	4 046	3 987	3 454	4 981	3 505	3 505	4 822	5 056	5 299
Other benefits and allowances	82 372	87 150	92 229	100 204	97 713	97 713	96 301	101 118	106 181
Payments in lieu of leave	30 896	23 295	26 780	39 660	39 712	39 712	27 950	29 351	30 822
Long service awards	10 733	23 224	5 209	992	516	516	720	792	871
Post-retirement benefit obligations	38 876	40 452	30 869	35 259	35 574	35 574	38 021	39 923	41 919
Sub Total - Other Municipal Staff	942 878	1 017 494	1 058 972	1 193 465	1 167 132	1 167 132	1 236 839	1 294 685	1 359 135
% increase	–	7.9%	4.1%	12.7%	(2.2%)	–	6.0%	4.7%	5.0%
Total Parent Municipality	987 724	1 062 823	1 109 363	1 248 069	1 222 201	1 222 201	1 292 270	1 352 468	1 419 806
	–	7.6%	4.4%	12.5%	(2.1%)	–	5.7%	4.7%	5.0%
TOTAL SALARY, ALLOWANCES & BENEFITS	987 724	1 062 823	1 109 363	1 248 069	1 222 201	1 222 201	1 292 270	1 352 468	1 419 806
% increase	–	7.6%	4.4%	12.5%	(2.1%)	–	5.7%	4.7%	5.0%
TOTAL MANAGERS AND STAFF	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001

Table 56 MBRR Table SA23 – Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
<u>Councillors</u>							
Speaker	1	827	159	49			1 035
Chief Whip	1	744	182	49			975
Executive Mayor	1	970	259	49			1 278
Deputy Executive Mayor	1	796	190	112			1 097
Executive Committee	8	805	466	972			2 243
Total for all other councillors	55	20 515	3 427	4 633			28 574
Total Councillors	67	24 655	4 683	5 864			35 203
<u>Senior Managers of the Municipality</u>							
Municipal Manager (MM)	1	2 139	–	196	321		2 656
Chief Finance Officer	1	1 725	–	393	290		2 408
Deputy Municipal Manager - Infrastructure and Technical Services	1	1 659	–	459	290		2 408
Deputy Municipal Manager - Corporate Services	1	1 251	292	575	290		2 408
Deputy Municipal Manager - City Development	1	1 650	60	409	290		2 408
Deputy Municipal Manager - Community Services	1	1 469	324	325	290		2 408
Deputy Municipal Manager - Chief Operations Officer	1	1 369	246	503	290		2 408
Deputy Municipal Manager - Energy and Electrical Services	1	1 356	287	439	290		2 372
Total Senior Managers of the Municipality	8	12 616	1 209	3 298	2 353		19 476
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	75	37 272	5 892	9 163	2 353		54 678

Table 57 MBRR Table SA24 –Summary of personnel numbers

Summary of Personnel Numbers Number	2022/23			Current Year 2023/24			Budget Year 2024/25		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	67	67	–	67	67	–	67	67	–
Municipal employees	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	8	8	–	8	8	–	8	8	–
Other Managers	19	15	–	19	18	–	24	17	–
Professionals	367	336	–	367	342	–	385	348	–
<i>Finance</i>	47	47	–	47	47	–	48	48	–
<i>Spatial/town planning</i>	26	21	–	26	25	–	26	26	–
<i>Information Technology</i>	13	11	–	13	13	–	23	14	–
<i>Roads</i>	21	13	–	21	14	–	21	14	–
<i>Electricity</i>	39	39	–	39	39	–	40	37	–
<i>Water</i>	14	10	–	14	10	–	15	14	–
<i>Sanitation</i>	21	14	–	21	14	–	21	13	–
<i>Refuse</i>	8	7	–	8	7	–	8	7	–
<i>Other</i>	178	174	–	178	173	–	183	175	–
Technicians	554	537	–	554	547	–	590	552	–
<i>Finance</i>	35	32	–	35	35	–	36	33	–
<i>Spatial/town planning</i>	30	27	–	30	30	–	30	30	–
<i>Information Technology</i>	7	7	–	7	7	–	8	8	–
<i>Roads</i>	49	47	–	49	49	–	49	47	–
<i>Electricity</i>	46	45	–	46	45	–	51	50	–
<i>Water</i>	46	45	–	46	45	–	69	45	–
<i>Sanitation</i>	35	34	–	35	34	–	35	33	–
<i>Refuse</i>	8	8	–	8	8	–	8	8	–
<i>Other</i>	298	292	–	298	294	–	304	298	–
Clerks (Clerical and administrative)	353	347	–	353	351	–	355	336	–
Skilled agricultural and fishery workers	2	2	–	2	2	–	2	1	–
Craft and related trades	2	2	–	2	2	–	2	2	–
Plant and Machine Operators	75	69	–	75	68	–	103	76	–
Elementary Occupations	962	936	–	962	954	–	975	949	–
TOTAL PERSONNEL NUMBERS	2 409	2 319	–	2 409	2 359	–	2 511	2 356	–
% increase				–	1.7%	–	4.2%	(0.1%)	–
Total municipal employees headcount	2 342	2 252	–	2 342	2 292	–	2 444	2 289	–
Finance personnel headcount	208	208	–	208	208	–	210	210	–
Human Resources personnel headcount	37	35	–	37	36	–	32	28	–

2.9 Monthly targets for revenue, expenditure and cash flow

Table 58 MBRR Table SA25 – Budgeted monthly revenue and expenditure

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue															
Exchange Revenue															
Service charges - Electricity	224 372	234 276	223 531	205 652	192 491	193 167	196 563	202 168	110 781	206 134	231 160	322 529	2 542 822	2 767 000	3 013 264
Service charges - Water	52 866	63 199	63 129	61 074	54 153	52 409	47 924	46 836	56 128	44 845	46 522	54 415	643 500	676 962	712 164
Service charges - Waste Water Management	11 117	10 613	11 296	11 063	10 761	10 939	10 789	12 345	10 412	12 756	10 093	10 097	132 282	138 896	145 841
Service charges - Waste Management	9 644	9 553	9 834	10 107	10 388	10 285	10 335	9 784	10 083	10 275	9 624	10 490	120 402	126 422	132 743
Sales of Goods and Rendering of Services	793	742	16 926	1 257	952	16 938	1 031	631	16 718	620	737	18 180	75 526	45 930	63 313
Agency services	814	830	821	845	788	900	(827)	798	822	787	827	961	8 365	8 365	8 365
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	29	29	31	32
Interest earned from Current and Non Current Assets	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	45 000	50 000	55 000
Rent on Land	121	151	129	172	151	171	180	132	171	171	189	174	1 912	2 007	2 108
Rental from Fixed Assets	1 799	1 612	1 636	1 697	1 591	1 650	1 748	1 550	1 548	1 455	1 583	1 972	19 840	20 833	21 874
Operational Revenue	348	572	363	294	626	713	528	224	245	318	823	6 575	11 627	11 672	11 672
Non-Exchange Revenue															
Property rates	108 427	61 237	59 627	60 004	60 171	61 079	60 818	60 702	60 967	60 673	59 268	65 251	778 224	817 135	857 992
Surcharges and Taxes	1 007	207	322	772	383	585	561	432	432	537	282	689	6 208	6 518	6 844
Fines, penalties and forfeits	895	892	855	930	1 114	888	950	945	834	913	1 782	1 288	12 284	12 284	12 284
Licence or Permits	84	403	98	537	130	452	352	275	300	337	363	300	3 632	3 813	4 004
Transfer and subsidies - Operational	219 816	3 503	-	4 429	14 170	186 555	154	695	158 023	-	-	-	587 345	613 555	644 094
Interest	89	79	60	72	66	64	71	70	70	70	80	79	870	870	870
Other Gains	55 643	59 143	50 905	56 011	57 403	44 691	47 909	41 871	48 252	41 981	55 309	50 468	609 585	662 738	709 865
Total Revenue (excluding capital transfers and contributions)	691 585	450 762	443 283	418 666	409 086	585 237	382 834	383 207	479 534	385 621	422 390	547 246	5 599 452	5 965 030	6 402 328

Table MBRR Table SA25 – Budgeted monthly revenue and expenditure (continued)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure															
Employee related costs	75 790	74 481	73 799	75 024	74 607	83 478	76 924	74 541	75 164	73 516	73 845	425 899	1 257 068	1 315 508	1 381 001
Remuneration of councillors	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	10 229	35 203	36 960	38 805
Bulk purchases - electricity	195 380	198 034	129 688	142 234	149 238	142 143	141 256	141 946	130 199	126 156	125 199	180 559	1 802 031	1 962 412	2 137 066
Inventory Consumed	31 605	49 786	38 143	36 496	40 881	50 577	32 495	26 962	33 188	27 659	36 002	89 039	492 834	527 553	559 346
Debt impairment	22 894	22 894	22 894	22 894	22 894	22 894	22 894	22 894	22 894	22 894	22 894	22 897	274 733	294 828	316 695
Depreciation and amortisation	18 339	18 374	26 646	18 434	18 263	27 266	18 801	17 651	27 424	18 452	18 822	77 477	305 950	340 255	380 500
Interest	12 162	8 316	8 066	8 316	8 064	8 991	10 712	10 712	10 712	10 712	10 712	71 349	178 824	199 420	214 616
Contracted services	20 848	21 053	35 782	27 133	20 938	44 334	27 117	20 162	37 431	25 438	17 248	178 314	475 795	460 317	498 152
Transfers and subsidies	253	223	702	1 271	1 025	528	1 040	1 004	511	479	196	351	7 582	7 938	8 311
Operational costs	20 903	26 062	24 204	24 702	26 653	25 564	26 917	27 108	26 616	26 899	27 045	107 222	389 896	406 252	425 704
Other Losses	38 721	23 742	26 147	34 296	35 070	26 189	28 469	25 384	30 459	25 070	34 941	41 516	370 004	401 076	428 946
Total Expenditure	439 165	445 235	388 342	393 070	399 903	434 235	388 896	370 635	396 868	359 543	369 174	1 204 854	5 589 918	5 952 519	6 389 144
Surplus/(Deficit)	252 421	5 527	54 941	25 597	9 183	151 003	(6 062)	12 572	82 666	26 078	53 215	(657 608)	9 534	12 511	13 185
Transfers and subsidies - capital (monetary allocations)	97 541	2 081	500	–	–	48 137	568	–	70 177	–	–	–	219 003	202 524	227 573
Surplus/(Deficit) after capital transfers & contributions	349 961	7 608	55 441	25 597	9 183	199 139	(5 494)	12 572	152 843	26 078	53 215	(657 608)	228 537	215 035	240 758
Surplus(Deficit) for the year	349 961	7 608	55 441	25 597	9 183	199 139	(5 494)	12 572	152 843	26 078	53 215	(657 608)	228 537	215 035	240 758

Table 59 MBRR Table SA26 – Budgeted monthly revenue and expenditure (municipal vote)

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote															
Vote 1 - CITY DEVELOPMENT	1 723	1 217	16 585	4 981	1 917	17 561	656	1 215	17 538	527	593	16 815	81 326	45 987	63 302
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	61 549	10 037	10 311	10 723	10 874	54 216	10 817	10 259	48 146	10 753	10 112	11 196	258 992	264 429	267 563
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	1 735	2 072	1 757	2 266	1 801	2 214	364	1 912	1 959	1 961	2 028	2 170	22 240	22 518	22 809
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	1 157	1 361	1 381	1 519	14 318	1 669	1 601	1 270	1 264	1 180	1 328	1 596	29 644	31 125	32 439
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	1 005	863	1 363	988	863	863	1 005	863	863	863	863	1 225	11 625	14 271	14 931
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGIES	22	22	22	22	22	22	22	22	22	22	576	22	814	827	840
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	50	48	48	48	48	49	48	48	48	48	48	1 059	1 587	1 617	1 648
Vote 8 - FINANCIAL SERVICES	200 215	68 396	64 216	64 462	65 025	139 832	65 365	65 009	127 995	65 088	64 541	69 863	1 060 008	1 116 106	1 173 712
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	259 162	236 947	223 741	205 929	192 771	216 677	197 597	202 480	128 980	206 405	231 438	327 159	2 629 286	2 844 671	3 099 770
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MAINTENANCE	43	43	42	41	43	40	41	41	41	41	42	53	511	536	561
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	259 029	131 237	123 717	126 988	120 764	197 164	105 248	99 547	220 030	98 182	110 270	114 542	1 706 717	1 810 434	1 936 381
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	2 892	14	14	14	14	2 438	14	14	2 286	14	14	24	7 750	6 750	7 314
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	215	257	257	357	296	299	296	197	208	208	208	1 170	3 966	4 098	4 234
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	8	8	8	8	8	8	8	8	8	8	9	8	96	101	106
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	323	323	323	323	323	323	323	323	323	323	323	344	3 895	4 088	4 291
Total Revenue by Vote	789 126	452 843	443 783	418 666	409 086	633 374	383 402	383 207	549 711	385 621	422 390	547 246	5 818 455	6 167 555	6 629 901
Expenditure by Vote to be appropriated															
Vote 1 - CITY DEVELOPMENT	9 964	9 551	25 741	10 629	9 531	25 800	10 733	9 571	27 292	11 592	9 834	50 955	211 193	182 055	204 356
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	26 431	26 434	25 540	25 922	26 212	28 536	26 675	26 076	26 069	25 525	25 843	83 944	373 205	390 964	408 540
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	8 869	8 788	8 828	8 896	11 456	9 002	9 163	9 077	9 155	8 986	9 161	60 224	161 604	168 320	174 839
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	18 401	18 498	18 823	19 897	18 275	20 797	18 180	18 532	19 632	17 644	17 718	130 319	336 716	352 218	369 978
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	416	995	984	964	1 234	1 979	1 177	1 204	1 347	1 211	1 335	29 655	42 499	43 112	44 960
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGIES	3 177	3 293	3 193	3 295	3 296	3 525	3 519	3 294	3 899	3 563	3 595	16 348	53 997	63 783	77 369
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	(653)	(634)	(562)	(545)	(433)	14	(404)	(93)	(691)	(183)	(333)	16 694	12 177	12 609	13 100
Vote 8 - FINANCIAL SERVICES	(10 839)	(11 197)	(11 209)	(10 871)	(11 075)	(10 234)	(10 336)	(10 591)	(10 868)	(11 192)	(10 754)	139 881	20 716	26 896	27 837
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	233 220	236 056	166 416	180 649	188 490	213 441	182 368	182 037	170 663	166 086	165 885	315 981	2 401 291	2 593 391	2 823 440
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MAINTENANCE	1 079	1 029	1 456	1 463	1 575	1 493	1 462	1 461	1 540	1 754	1 679	3 906	19 896	20 773	21 614
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	148 473	151 635	146 840	149 863	147 892	134 568	141 155	127 253	145 207	130 640	143 138	298 968	1 865 631	1 998 500	2 114 618
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	(3)	139	62	36	120	117	140	146	26	102	130	8 899	9 914	10 379	10 738
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	1 046	912	2 271	2 520	3 603	4 849	5 170	2 795	2 941	3 826	1 810	33 349	65 091	67 637	70 427
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	(586)	(586)	(586)	(586)	(579)	(534)	(583)	(571)	(533)	(566)	(578)	6 285	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	169	321	544	938	307	884	478	445	1 192	555	711	9 446	15 990	21 882	27 328
Total Expenditure by Vote	439 165	445 235	388 342	393 070	399 903	434 235	388 896	370 635	396 868	359 543	369 174	1 204 854	5 589 918	5 952 519	6 389 144
Surplus/(Deficit)	349 961	7 608	55 441	25 597	9 183	199 139	(5 494)	12 572	152 843	26 078	53 215	(657 608)	228 537	215 035	240 758

Table 60 MBRR Table SA27 – Budgeted monthly revenue and expenditure (functional classification)

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional															
Governance and administration	200 662	68 884	64 704	65 049	65 551	140 363	65 901	65 437	128 433	65 526	65 534	75 094	1 071 138	1 127 498	1 185 376
Executive and council	64	64	64	64	65	65	65	65	65	65	65	97	805	841	878
Finance and administration	200 595	68 818	64 638	64 983	65 484	140 297	65 834	65 370	128 367	65 459	65 467	74 994	1 070 305	1 126 628	1 184 467
Internal audit	2	2	2	2	2	2	2	2	2	2	2	3	27	29	30
Community and public safety	2 518	2 543	18 629	7 431	15 544	18 956	2 921	2 442	18 512	2 354	2 513	19 449	113 811	85 651	104 307
Community and social services	507	388	365	453	13 246	584	459	316	302	337	347	839	18 143	19 057	19 777
Sport and recreation	876	1 057	1 101	1 276	1 157	1 170	1 368	1 039	1 047	928	1 066	1 193	13 277	13 922	14 599
Public safety	946	908	900	1 084	954	940	907	898	900	900	910	1 115	11 362	11 503	11 650
Housing	190	190	16 263	4 618	187	16 262	187	190	16 263	189	190	16 302	71 029	41 169	58 282
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	21 850	2 510	1 484	1 992	2 871	18 835	230	2 348	17 597	1 708	1 843	2 392	75 661	60 688	54 046
Planning and development	4 385	997	286	331	1 674	3 677	426	995	3 515	305	373	462	17 426	10 928	11 675
Road transport	17 460	1 509	1 194	1 657	1 192	15 154	(200)	1 348	14 078	1 398	1 465	1 915	58 170	49 692	42 299
Environmental protection	5	5	5	5	5	5	5	5	5	5	5	15	66	69	71
Trading services	563 322	378 130	357 684	343 417	324 317	454 431	313 573	312 205	384 391	315 256	351 725	449 492	4 547 942	4 881 247	5 273 124
Energy sources	259 129	236 914	223 708	205 896	192 738	216 644	197 564	202 447	128 947	206 372	231 405	324 307	2 626 071	2 841 436	3 096 515
Water management	176 260	120 518	112 199	115 529	109 721	126 178	93 998	87 096	156 695	85 190	99 996	103 703	1 387 082	1 483 095	1 580 142
Waste water management	72 266	10 804	11 602	11 544	11 128	62 345	11 334	12 536	55 239	13 077	10 359	10 587	292 822	304 181	331 112
Waste management	55 667	9 895	10 175	10 448	10 730	49 264	10 676	10 126	43 509	10 617	9 965	10 895	241 967	252 534	265 356
Other	774	776	1 281	777	803	789	778	776	778	778	776	818	9 903	12 471	13 048
Total Revenue - Functional	789 126	452 843	443 783	418 666	409 086	633 374	383 402	383 207	549 711	385 621	422 390	547 246	5 818 455	6 167 555	6 629 901

Table MBRR Table SA27 – Budgeted monthly revenue and expenditure (functional classification) (continued)

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure - Functional															
Governance and administration	(8 708)	(9 186)	(7 557)	(6 760)	(5 013)	24 422	(2 727)	(5 572)	(4 817)	(5 298)	(6 674)	261 781	223 893	238 672	272 787
Executive and council	653	717	1 535	837	1 205	2 086	3 764	1 885	2 453	3 033	1 287	29 559	49 015	50 810	52 919
Finance and administration	(8 682)	(9 226)	(8 526)	(8 205)	(7 542)	20 905	(6 820)	(6 790)	(6 682)	(7 655)	(7 296)	231 221	174 703	187 678	219 676
Internal audit	(679)	(677)	(566)	608	1 323	1 432	330	(668)	(588)	(677)	(665)	1 001	176	184	192
Community and public safety	34 980	36 320	52 207	37 134	38 763	55 136	36 544	36 667	53 641	35 566	35 880	246 914	699 751	694 519	741 241
Community and social services	7 686	7 966	8 694	8 844	8 183	9 339	8 688	9 384	10 270	8 469	8 481	54 171	150 174	155 233	160 545
Sport and recreation	10 436	10 873	10 531	11 254	10 611	12 053	10 169	9 771	10 036	9 979	10 143	107 465	223 320	234 080	247 994
Public safety	14 240	14 833	14 171	14 360	17 323	14 997	15 027	14 842	14 658	14 464	14 623	60 598	224 135	233 504	242 654
Housing	2 171	2 202	18 287	2 222	2 198	18 243	2 215	2 210	18 231	2 127	2 187	22 648	94 939	64 181	82 167
Health	448	447	525	454	449	504	445	460	446	527	447	2 033	7 182	7 521	7 881
Economic and environmental services	24 253	24 726	33 560	25 213	25 129	32 942	26 542	24 577	34 353	26 087	24 520	118 750	420 651	435 545	441 140
Planning and development	6 059	5 634	5 871	7 086	5 973	6 090	7 013	6 043	6 446	8 219	6 429	31 652	102 514	103 497	107 280
Road transport	17 616	18 516	27 112	17 551	18 581	26 264	18 939	17 958	26 752	17 259	17 515	85 795	309 859	323 377	324 896
Environmental protection	578	576	578	576	576	588	590	576	1 155	609	576	1 303	8 279	8 671	8 964
Trading services	386 172	390 773	307 642	335 015	338 436	318 968	326 051	312 378	311 162	300 631	312 945	572 152	4 212 324	4 548 941	4 897 628
Energy sources	236 110	238 891	169 308	183 388	190 790	189 404	184 834	184 581	173 368	168 824	168 511	285 230	2 373 237	2 571 051	2 786 836
Water management	106 519	111 657	99 442	109 205	106 355	88 399	97 585	87 812	98 610	90 495	104 888	178 679	1 279 647	1 387 927	1 484 957
Waste water management	27 209	24 490	23 483	26 721	25 903	23 636	28 163	24 652	23 726	26 133	24 181	69 331	347 628	368 278	394 244
Waste management	16 334	15 735	15 410	15 701	15 389	17 528	15 469	15 333	15 457	15 178	15 366	38 913	211 813	221 685	231 592
Other	2 468	2 602	2 490	2 468	2 588	2 767	2 486	2 585	2 529	2 558	2 504	5 256	33 300	34 842	36 347
Total Expenditure - Functional	439 165	445 235	388 342	393 070	399 903	434 235	388 896	370 635	396 868	359 543	369 174	1 204 854	5 589 918	5 952 519	6 389 144
Surplus/(Deficit) before assoc.	349 961	7 608	55 441	25 597	9 183	199 139	(5 494)	12 572	152 843	26 078	53 215	(657 608)	228 537	215 035	240 758
Surplus/(Deficit)	349 961	7 608	55 441	25 597	9 183	199 139	(5 494)	12 572	152 843	26 078	53 215	(657 608)	228 537	215 035	240 758

Table 61 MBRR Table SA28 – Budgeted monthly capital expenditure (municipal vote)

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure to be appropriated															
Vote 1 - CITY DEVELOPMENT	167	–	–	167	21 872	4 800	7 295	2 300	–	966	–	800	38 365	4 316	3 595
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	750	280	500	1 150	2 550	3 500	2 750	3 500	5 000	10 605	250	–	30 835	23 836	15 689
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	13	–	–	13	–	–	–	–	–	–	–	–	25	28	23
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	5 709	576	6 205	4 585	3 540	1 087	634	304	131	181	626	87	23 664	37 878	28 669
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	1 500	–	100	500	5 499	500	–	–	–	–	250	250	8 599	16 698	14 395
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	–	–	190	11 729	–	15 580	3 456	–	–	1 500	1 200	1 000	34 655	33 183	32 223
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - FINANCIAL SERVICES	–	–	–	–	–	50	–	–	59	–	–	–	109	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	555	7 533	5 217	5 790	5 957	4 557	5 063	22 516	11 254	7 849	3 053	1 828	81 172	74 808	57 476
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	–	–	–	–	–	2	–	–	–	–	–	–	2	2	2
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	6 000	43 825	29 995	51 250	34 227	36 300	34 687	18 345	26 500	29 582	16 711	6 400	333 822	344 762	360 103
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	5	4	12	–	6	–	–	–	–	27	30	24
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	–	11 000	4 000	2 000	–	300	–	2 000	–	–	–	–	19 300	25 000	21 388
Capital multi-year expenditure sub-total	14 693	63 214	46 207	77 188	73 649	66 688	53 885	48 971	42 944	50 683	22 090	10 365	570 575	560 541	533 587

Table MBRR Table SA28 – Budgeted monthly capital expenditure (municipal vote) (continued)

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Single-year expenditure to be appropriated															
Vote 1 - CITY DEVELOPMENT	-	-	-	78	-	-	-	-	-	-	-	-	78	87	72
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	28	30	-	-	-	-	-	-	-	-	-	-	58	64	54
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	45	-	19	-	-	-	-	-	-	-	-	-	64	72	60
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	75	28	-	6	101	6	-	-	-	100	-	-	316	1 251	3 647
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	-	-	17	-	-	-	-	-	-	-	-	-	17	18	15
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	-	-	10	-	10	-	-	20	-	-	-	30	70	5 590	73
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	-	50	50	2	26	-	25	-	-	-	-	-	153	171	142
Vote 8 - FINANCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	-	-	-	-	7	250	2 904	7 650	1 507	4 312	500	500	17 630	19 595	16 813
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	-	7 500	3 000	8 000	-	500	2 087	-	-	-	-	-	21 087	20 097	8 081
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	-	-	8	-	-	-	-	-	-	-	-	-	8	10	7
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	-	-	10	-	-	10	-	-	5	-	-	-	25	28	23
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	-	3 000	-	-	3 000	-	-	-	-	-	-	-	6 000	10 000	10 000
Capital single-year expenditure sub-total	148	10 608	3 114	8 086	3 144	766	5 016	7 670	1 512	4 412	500	530	45 506	56 983	38 987
Total Capital Expenditure	16 641	71 872	46 457	82 211	76 194	62 086	61 422	60 330	47 816	54 903	15 322	16 012	611 264	617 524	573 273

Table 62 MBRR Table SA29 – Budgeted monthly capital expenditure (functional classification)

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Single-year expenditure to be appropriated															
Vote 1 - CITY DEVELOPMENT	-	-	-	78	-	-	-	-	-	-	-	-	78	87	72
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	28	30	-	-	-	-	-	-	-	-	-	-	58	64	54
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	45	-	19	-	-	-	-	-	-	-	-	-	64	72	60
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	75	28	-	6	101	6	-	-	-	100	-	-	316	1 251	3 647
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	1 800	-	17	-	1 801	-	-	939	3 360	500	-	-	8 417	18	15
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	-	-	10	-	10	-	-	20	-	-	-	30	70	5 590	73
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	-	50	50	3	25	-	25	-	-	-	-	-	153	171	142
Vote 8 - FINANCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	-	-	-	600	507	426	2 904	7 900	1 507	4 619	673	93	19 230	19 595	16 813
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	-	4 500	3 000	2 000	-	500	2 000	-	-	-	-	-	12 000	20 097	8 081
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	-	-	8	-	-	-	-	-	-	-	-	-	8	10	7
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	-	-	10	-	-	10	-	-	5	-	-	-	25	28	23
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	10 000	10 000
Capital single-year expenditure sub-total	1 948	4 608	3 114	2 687	2 444	942	4 929	8 859	4 872	5 219	673	123	40 419	56 983	38 987
Total Capital Expenditure	16 641	67 822	49 321	79 875	76 093	67 630	58 814	57 830	47 816	55 903	22 763	10 488	610 994	617 524	572 573

Table 63 MBRR Table SA30 – Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source															
Property rates	105 174	59 400	57 838	58 204	58 366	59 247	58 993	58 881	59 138	58 853	57 490	63 303	754 886	792 630	832 261
Service charges - electricity revenue	239 966	250 559	239 066	219 945	205 869	206 592	210 224	216 218	118 481	220 460	247 225	344 944	2 719 549	2 959 307	3 222 685
Service charges - water revenue	56 541	67 591	67 517	65 319	57 916	56 052	51 255	50 091	60 029	47 962	49 755	58 196	688 223	724 011	761 659
Service charges - sanitation revenue	11 890	11 350	12 081	11 832	11 509	11 700	11 539	13 203	11 136	13 642	10 794	10 799	141 475	148 549	155 977
Service charges - refuse revenue	10 314	10 217	10 517	10 809	11 110	11 000	11 053	10 464	10 783	10 989	10 293	11 219	128 770	135 208	141 969
Rental of facilities and equipment	2 198	2 015	2 020	2 136	1 991	2 080	2 203	1 923	1 963	1 856	2 022	2 453	24 861	26 104	27 409
Interest earned - external investments	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	45 000	50 000	55 000
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	27	27	29	30
Fines, penalties and forfeits	134	134	128	140	167	133	142	142	125	137	267	193	1 843	1 843	1 843
Agency Services	1 020	1 358	1 042	1 509	1 036	1 487	(599)	1 193	1 245	1 241	1 314	1 405	13 251	13 433	13 623
Transfers and subsidies - Operational	219 816	3 503	(0)	4 429	14 170	186 555	154	695	158 023	–	(0)	0	587 345	613 555	644 094
Other revenue	2 197	1 577	1 595	2 283	2 047	2 263	2 216	1 326	1 363	1 527	1 920	9 594	29 908	30 620	31 328
Cash Receipts by Source	653 000	411 454	395 554	380 355	367 931	540 859	350 931	357 887	426 035	360 418	384 831	505 884	5 135 137	5 495 288	5 887 879
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	97 541	2 081	500	–	–	48 137	568	–	70 177	–	–	–	219 003	202 524	227 573
Borrowing long term/refinancing	–	–	–	–	–	380 000	–	–	–	–	–	–	380 000	360 000	325 000
Total Cash Receipts by Source	750 540	413 535	396 054	380 355	367 931	968 995	351 499	357 887	496 212	360 418	384 831	505 884	5 734 140	6 057 813	6 440 452

Table MBRR Table SA30 – Budgeted monthly cash flow (continued)

MONTHLY CASH FLOWS R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Payments by Type															
Employee related costs	73 131	71 742	71 053	72 167	71 859	80 662	74 130	71 666	72 380	70 532	70 991	384 633	1 184 946	1 239 757	1 301 418
Remuneration of councillors	4 390	4 443	4 443	4 551	4 432	4 518	4 429	4 443	4 390	4 487	4 465	13 336	62 327	65 476	68 787
Interest	12 162	8 316	8 066	8 316	8 064	8 991	10 712	10 712	10 712	10 712	10 712	71 349	178 824	199 420	214 616
Bulk purchases - Electricity	224 687	227 739	149 141	163 569	171 624	163 464	162 445	163 238	149 728	145 080	143 979	207 643	2 072 336	2 256 773	2 457 626
Acquisitions - water & other inventory	18 090	19 513	17 045	19 184	25 802	38 597	16 718	14 614	19 250	13 917	19 203	100 017	321 951	338 011	354 041
Contracted services	23 898	24 163	40 934	31 167	24 006	51 021	33 766	23 167	43 026	31 534	19 816	207 005	553 503	536 001	579 823
Transfers and subsidies - other	253	223	702	1 271	1 025	528	1 040	1 004	511	479	196	351	7 582	7 938	8 311
Other expenditure	14 408	15 337	16 026	16 190	15 773	17 836	16 714	18 235	18 589	16 894	18 265	88 276	272 545	283 053	296 729
Cash Payments by Type	371 019	371 477	307 410	316 415	322 584	365 617	319 953	307 079	318 586	293 634	287 627	1 072 612	4 654 012	4 926 430	5 281 352
Other Cash Flows/Payments by Type															
Capital assets	19 137	77 996	56 719	91 857	87 507	77 774	67 636	66 504	54 988	64 288	26 177	12 061	702 643	710 153	658 459
Repayment of borrowing	–	–	–	–	–	82 838	–	–	–	–	–	98 943	181 781	222 142	203 118
Total Cash Payments by Type	390 156	449 472	364 129	408 272	410 091	526 229	387 589	373 583	373 573	357 922	313 805	1 183 615	5 538 436	5 858 725	6 142 929
NET INCREASE/(DECREASE) IN CASH HELD	360 384	(35 937)	31 925	(27 917)	(42 160)	442 766	(36 090)	(15 696)	122 639	2 496	71 026	(677 732)	195 704	199 088	297 523
Cash/cash equivalents at the month/year begin:	310 148	670 533	634 595	666 520	638 604	596 444	1 039 210	1 003 120	987 423	1 110 062	1 112 558	1 183 584	310 148	505 853	704 941
Cash/cash equivalents at the month/year end:	670 533	634 595	666 520	638 604	596 444	1 039 210	1 003 120	987 423	1 110 062	1 112 558	1 183 584	505 853	505 853	704 941	1 002 464

2.10 Contracts having future budgetary implications

In terms of the City's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

Table 64 MBRR Table SA33 – Contracts having future budgetary implications

Description	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Expenditure Obligation By Contract													
Delta Built Environment Consultants Pty Ltd	2 110	555	900	–	–	–	–	–	–	–	–	–	3 565
Envlo Quality and Environmental Consultants	–	–	570	–	–	–	–	–	–	–	–	–	570
Fidelity Security Services	12 944	13 513	–	–	–	–	–	–	–	–	–	–	26 457
Freeman Security Services	31 865	33 267	–	–	–	–	–	–	–	–	–	–	65 132
Select Security Services T/A CRG	16 620	17 351	–	–	–	–	–	–	–	–	–	–	33 971
Mafoko Security Services	920	–	–	–	–	–	–	–	–	–	–	–	920
Prosecure	7 426	7 753	–	–	–	–	–	–	–	–	–	–	15 180
Ocean Dawn	–	–	–	–	–	–	–	–	–	–	–	–	–
Unitrade 1047 CC T/A Isindingo Security	7 877	8 223	–	–	–	–	–	–	–	–	–	–	16 100
Animal Pound	792	827	2	4	4	5	5	6	6	7	7	8	1 672
Camera Operations	1 200	906	–	–	–	–	–	–	–	–	–	–	2 106
Meshing Fees KZN Sharks Board	2 936	2 936	–	–	–	–	–	–	–	–	–	–	5 873
Khanali Trading (Pty) Ltd	225	–	–	–	–	–	–	–	–	–	–	–	225
Manyathi Group	182	–	–	–	–	–	–	–	–	–	–	–	182
Khanali Trading (Pty) Ltd	353	–	–	–	–	–	–	–	–	–	–	–	353
Khanali Trading (Pty) Ltd	182	–	–	–	–	–	–	–	–	–	–	–	182
Lekos Towing	376	–	–	–	–	–	–	–	–	–	–	–	376
Zanobanzi (Pty)Ltd	350	–	–	–	–	–	–	–	–	–	–	–	350
Lekos Towing	128	–	–	–	–	–	–	–	–	–	–	–	128
Lekos Towing	128	–	–	–	–	–	–	–	–	–	–	–	128
Manyathi Group	448	–	–	–	–	–	–	–	–	–	–	–	448
Free Security Services	231	–	–	–	–	–	–	–	–	–	–	–	231
Zanobanzi (Pty)Ltd	126	–	–	–	–	–	–	–	–	–	–	–	126
Zanobanzi (Pty)Ltd	126	–	–	–	–	–	–	–	–	–	–	–	126
Lekos Towing	498	–	–	–	–	–	–	–	–	–	–	–	498
Khanali Trading (Pty)Ltd	858	–	–	–	–	–	–	–	–	–	–	–	858
Zanobanzi (Pty) Ltd	478	–	–	–	–	–	–	–	–	–	–	–	478
Ilungelo Lamatiwane	303	–	–	–	–	–	–	–	–	–	–	–	303
World Focus	225	–	–	–	–	–	–	–	–	–	–	–	225
World Focus 123 CC	190	–	–	–	–	–	–	–	–	–	–	–	190
Sparks and Ellis	–	–	2 378	2 615	2 878	–	–	–	–	–	–	–	7 871
Total Operating Expenditure Implication	90 097	85 332	3 850	2 619	2 882	5	5	6	6	7	7	8	184 821

Table MBRR Table SA33 – Contracts having future budgetary implications (continued)

Description	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
	Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand													
Capital Expenditure Obligation By Contract													
HN Consulting (Pty) Ltd	–	2 184	1 000	–	–	–	–	–	–	–	–	–	3 184
Scribante Mining (Pty) Ltd	–	65 521	4 000	–	–	–	–	–	–	–	–	–	69 521
Mariswe Consulting (Pty) Ltd	–	5 000	14 000	3 800	4 228	–	4 228	4 228	–	–	–	–	35 484
Mariswe Consulting (Pty)	–	–	18 006	9 505	–	–	–	–	–	–	–	–	27 511
Ilifa Africa Engineers UMH490	–	10 000	–	–	3 000	–	–	–	–	–	–	–	13 000
Jamjo Civil	–	–	4 000	6 245	7 033	5 274	6 737	6 145	–	–	–	–	35 434
Amaphiko Ejuba Enterprise	–	–	7 640	259	290	241	259	255	–	–	–	–	8 944
Projecon CC	–	–	10 000	–	–	–	–	–	–	–	–	–	10 000
Mega Roads	–	–	1 500	–	–	–	–	–	–	–	–	–	1 500
Tamasco	–	–	6 000	1 000	1 000	5 000	1 000	1 000	–	–	–	–	15 000
Enelad	–	–	40 000	50 000	–	–	–	–	–	–	–	–	90 000
Silver Streak	–	–	40 000	50 000	–	–	–	–	–	–	–	–	90 000
CMS Engineering	–	–	25 000	15 000	–	–	–	–	–	–	–	–	40 000
Total Capital Expenditure Implication	–	82 705	171 146	135 809	15 551	10 515	12 224	11 628	–	–	–	–	439 578
Total Parent Expenditure Implication	90 097	168 037	174 996	138 428	18 433	10 520	12 229	11 634	6	7	7	8	624 399

2.11 Capital expenditure details

The following three tables present details of the City's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table 65 MBRR Table SA34a – Capital expenditure on new assets by asset class

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	212 034	344 518	315 419	228 317	267 777	267 777	219 445	190 079	195 650
Roads Infrastructure	41 341	95 022	44 992	57 646	76 361	76 361	39 746	4 790	10 241
<i>Roads</i>	35 624	89 156	40 614	49 146	66 721	66 721	38 746	2 290	241
<i>Road Structures</i>	5 717	5 706	4 379	8 500	9 640	9 640	1 000	2 500	10 000
<i>Road Furniture</i>	–	161	–	–	–	–	–	–	–
Storm water Infrastructure	–	1 320	705	4 000	4 000	4 000	13 515	7 033	5 274
<i>Storm water Conveyance</i>	–	1 320	705	4 000	4 000	4 000	13 515	7 033	5 274
Electrical Infrastructure	11 675	14 883	18 893	39 171	39 010	39 010	32 965	27 503	25 820
<i>HV Substations</i>	–	–	–	2 000	–	–	–	9 587	7 331
<i>MV Networks</i>	4 099	10 303	14 791	33 171	35 920	35 920	31 872	16 695	17 472
<i>LV Networks</i>	7 577	4 580	4 102	4 000	3 090	3 090	1 093	1 221	1 017
Water Supply Infrastructure	136 778	223 040	232 389	79 500	134 235	134 235	125 230	111 289	100 381
<i>Boreholes</i>	–	640	–	4 000	–	–	4 000	5 000	3 000
<i>Reservoirs</i>	2 191	8 922	19 449	–	–	–	–	–	–
<i>Pump Stations</i>	–	–	–	14 500	3 470	3 470	5 000	–	–
<i>Bulk Mains</i>	33 068	18 823	11 348	–	–	–	9 419	5 614	5 971
<i>Distribution</i>	97 096	192 083	186 894	46 000	120 766	120 766	89 511	87 396	65 306
<i>Distribution Points</i>	4 423	2 572	14 698	15 000	10 000	10 000	17 300	13 279	26 104

Table MBRR Table SA34a – Capital expenditure on new assets by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	212 034	344 518	315 419	228 317	267 777	267 777	219 445	190 079	195 650
Sanitation Infrastructure	19 515	9 508	15 250	34 000	2 500	2 500	2 000	37 193	50 861
<i>Reticulation</i>	10 705	1 462	4 755	34 000	2 500	2 500	2 000	37 193	50 861
<i>Waste Water Treatment Works</i>	300	–	–	–	–	–	–	–	–
<i>Outfall Sewers</i>	8 511	8 046	10 495	–	–	–	–	–	–
Solid Waste Infrastructure	–	–	386	6 000	6 000	6 000	2 719	2 000	2 000
<i>Waste Transfer Stations</i>	–	–	386	6 000	6 000	6 000	2 719	2 000	2 000
Coastal Infrastructure	776	209	417	8 000	5 650	5 650	3 200	200	1 000
<i>Sand Pumps</i>	116	–	417	3 000	1 000	1 000	200	200	1 000
<i>Piers</i>	660	209	–	5 000	4 650	4 650	3 000	–	–
Information and Communication Infrastructure	1 948	535	2 387	–	20	20	70	71	73
<i>Data Centres</i>	1 872	367	2 321	–	20	20	70	71	73
<i>Core Layers</i>	76	–	–	–	–	–	–	–	–
<i>Distribution Layers</i>	–	168	66	–	–	–	–	–	–
Community Assets	7 995	23 581	164 118	61 998	75 322	75 322	44 795	31 202	24 220
Community Facilities	3 822	419	7 206	57 998	42 107	42 107	32 167	895	715
<i>Halls</i>	658	–	–	5 350	4 810	4 810	–	–	–
<i>Fire/Ambulance Stations</i>	–	–	–	5 000	–	–	–	–	–
<i>Libraries</i>	–	419	–	42	207	207	–	–	–
<i>Cemeteries/Crematoria</i>	–	–	–	–	130	130	–	150	95
<i>Stalls</i>	3 164	–	7 206	47 606	36 960	36 960	12 667	745	620
<i>Airports</i>	–	–	–	–	–	–	19 500	–	–
Sport and Recreation Facilities	4 174	23 162	156 912	4 000	33 215	33 215	12 628	30 307	23 505
<i>Outdoor Facilities</i>	4 174	23 162	156 912	4 000	33 215	33 215	12 628	30 307	23 505
Investment properties	–	–	–	–	2 800	2 800	8 400	–	–
Non-revenue Generating	–	–	–	–	2 800	2 800	8 400	–	–
<i>Improved Property</i>	–	–	–	–	2 800	2 800	8 400	–	–

Table MBRR Table SA34a – Capital expenditure on new assets by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on new assets by Asset Class/Sub-class									
Other assets	1 864	742	2 077	6 800	3 540	3 540	2 829	1 200	1 000
Operational Buildings	1 864	742	2 077	6 800	3 540	3 540	2 829	1 200	1 000
Municipal Offices	1 864	742	2 077	4 800	3 540	3 540	2 829	1 200	1 000
Depots	–	–	–	2 000	–	–	–	–	–
Intangible Assets	1 504	–	81	100	4 500	4 500	17 140	9 150	7 213
Licences and Rights	1 504	–	81	100	4 500	4 500	17 140	9 150	7 213
Computer Software and Applications	1 504	–	81	100	4 500	4 500	17 140	9 150	7 213
Computer Equipment	3 058	4 303	3 828	5 712	5 532	5 532	4 765	2 733	2 815
Computer Equipment	3 058	4 303	3 828	5 712	5 532	5 532	4 765	2 733	2 815
Furniture and Office Equipment	945	373	819	2 293	2 189	2 189	919	2 035	1 059
Furniture and Office Equipment	945	373	819	2 293	2 189	2 189	919	2 035	1 059
Machinery and Equipment	8 901	29 556	36 468	71 833	51 263	51 263	24 300	45 398	29 916
Machinery and Equipment	8 901	29 556	36 468	71 833	51 263	51 263	24 300	45 398	29 916
Transport Assets	12 307	8 789	12 102	18 579	9 636	9 636	12 900	21 200	17 200
Transport Assets	12 307	8 789	12 102	18 579	9 636	9 636	12 900	21 200	17 200
Total Capital Expenditure on new assets	248 608	411 863	534 913	395 631	422 558	422 558	335 492	302 997	279 072

Table 66 MBRR Table SA34b – Capital expenditure on the renewal of existing assets by asset class

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	78 313	173 144	231 629	207 014	207 116	207 116	208 046	167 707	171 480
Roads Infrastructure	17 660	14 957	4 126	28 000	27 924	27 924	13 953	23 181	14 000
<i>Roads</i>	10 343	9 330	949	21 000	26 851	26 851	13 953	16 953	11 000
<i>Road Structures</i>	7 147	5 627	3 176	7 000	1 074	1 074	–	6 228	3 000
<i>Road Furniture</i>	169	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	500	–	–	200	500	1 000
<i>Drainage Collection</i>	–	–	–	500	–	–	200	500	1 000
Electrical Infrastructure	34 890	112 867	56 857	82 783	63 610	63 610	42 893	26 300	20 899
<i>Power Plants</i>	341	–	–	–	–	–	–	–	–
<i>HV Substations</i>	–	70 679	26 249	18 000	17 000	17 000	–	–	–
<i>HV Switching Station</i>	26 873	13 662	30 457	9 550	15 257	15 257	–	–	–
<i>HV Transmission Conductors</i>	–	17 726	(13 609)	13 100	13 100	13 100	17 001	10 100	4 392
<i>MV Switching Stations</i>	3 855	–	–	–	–	–	–	–	–
<i>MV Networks</i>	3 821	6 894	11 894	35 095	13 953	13 953	21 163	16 200	12 207
<i>LV Networks</i>	–	3 906	1 866	7 038	4 300	4 300	4 730	–	4 300
Water Supply Infrastructure	23 481	37 042	139 798	85 000	84 639	84 639	112 000	110 129	125 000
<i>Reservoirs</i>	–	–	16 531	–	–	–	–	–	–
<i>Water Treatment Works</i>	–	5 784	60 777	4 000	822	822	–	–	–
<i>Bulk Mains</i>	–	21 680	29 740	–	–	–	–	–	–
<i>Distribution</i>	10 330	8 041	33 687	77 000	83 497	83 497	110 000	105 129	120 000
<i>Distribution Points</i>	13 150	1 537	(938)	4 000	320	320	2 000	5 000	5 000

Table MBRR Table SA34b – Capital expenditure on the renewal of existing assets by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Sanitation Infrastructure	1 858	8 279	30 307	9 600	29 812	29 812	39 000	7 500	10 500
<i>Pump Station</i>	1 858	–	28 823	9 100	29 312	29 312	39 000	7 000	10 000
<i>Reticulation</i>	–	1 263	–	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>	–	7 016	1 484	500	500	500	–	500	500
Coastal Infrastructure	425	–	542	1 131	1 131	1 131	–	97	81
<i>Piers</i>	425	–	542	1 131	1 131	1 131	–	97	81
Community Assets	4 589	1 869	–	23 500	16 371	16 371	2 650	1 454	350
Community Facilities	–	1 784	–	4 000	2 886	2 886	400	1 369	200
<i>Halls</i>	–	1 784	–	2 000	2 000	2 000	–	1 165	–
<i>Cemeteries/Crematoria</i>	–	–	–	2 000	886	886	400	204	200
Sport and Recreation Facilities	4 589	85	–	19 500	13 485	13 485	2 250	85	150
<i>Outdoor Facilities</i>	4 589	85	–	19 500	13 485	13 485	2 250	85	150

Table MBRR Table SA34b – Capital expenditure on the renewal of existing assets by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>									
<u>Investment properties</u>	–	–	–	–	884	884	–	–	–
Non-revenue Generating	–	–	–	–	884	884	–	–	–
Improved Property	–	–	–	–	884	884	–	–	–
<u>Other assets</u>	332	311	7 483	11 739	13 235	13 235	7 198	14 792	12 238
Operational Buildings	332	311	7 483	11 739	13 235	13 235	4 000	11 221	9 263
Municipal Offices	332	311	7 483	11 739	11 235	11 235	4 000	11 221	9 263
Depots	–	–	–	–	2 000	2 000	–	–	–
Housing	–	–	–	–	–	–	3 198	3 571	2 975
Social Housing	–	–	–	–	–	–	3 198	3 571	2 975
<u>Intangible Assets</u>	–	9 577	–	3 972	3 922	3 922	–	–	–
Licences and Rights	–	9 577	–	3 972	3 922	3 922	–	–	–
Water Rights	–	9 577	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	3 972	3 922	3 922	–	–	–
<u>Computer Equipment</u>	25	–	–	–	–	–	–	–	–
Computer Equipment	25	–	–	–	–	–	–	–	–
<u>Furniture and Office Equipment</u>	–	–	38	94	94	94	8	10	7
Furniture and Office Equipment	–	–	38	94	94	94	8	10	7
<u>Machinery and Equipment</u>	2 628	–	16 036	7 440	22 642	22 642	2 800	2 000	3 000
Machinery and Equipment	2 628	–	16 036	7 440	22 642	22 642	2 800	2 000	3 000
<u>Transport Assets</u>	625	–	–	–	–	–	–	–	–
Transport Assets	625	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	86 512	184 901	255 187	253 759	264 264	264 264	220 702	185 963	187 075
Renewal of Existing Assets as % of total capex	19.8%	27.6%	25.3%	31.6%	32.3%	32.3%	36.1%	30.1%	32.7%
Renewal of Existing Assets as % of deprecn"	24.8%	55.7%	81.8%	79.3%	82.5%	82.5%	72.1%	54.7%	49.2%

Table 67 MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	26 662	11 418	120 632	101 916	60 197	60 197	18 586	88 338	77 815
Roads Infrastructure	(1 757)	38	1 258	11 869	2 369	2 369	–	23 643	25 643
Roads	(1 757)	38	1 258	11 869	2 369	2 369	–	23 643	25 643
Electrical Infrastructure	2 870	402	–	–	–	–	–	7 500	–
MV Networks	2 870	402	–	–	–	–	–	7 500	–
Water Supply Infrastructure	3 907	–	33 069	27 382	30 895	30 895	2 500	20 000	19 000
Reservoirs	–	–	–	5 982	–	–	–	–	–
Pump Stations	3 135	–	–	–	5 626	5 626	–	1 000	–
Water Treatment Works	–	–	2 799	15 900	16 834	16 834	1 000	12 000	17 000
Distribution	772	–	30 271	5 500	8 435	8 435	1 500	7 000	2 000
Sanitation Infrastructure	20 136	9 792	82 533	54 541	23 429	23 429	2 000	21 000	18 200
Pump Station	–	–	29 345	–	–	–	–	–	–
Reticulation	692	2 853	623	5 000	–	–	–	–	–
Waste Water Treatment Works	18 758	–	30 464	7 700	5 216	5 216	–	8 000	5 200
Outfall Sewers	686	6 938	22 101	41 841	18 213	18 213	2 000	13 000	13 000
Solid Waste Infrastructure	137	552	1 449	4 724	24	24	9 586	9 195	9 972
Waste Transfer Stations	137	552	1 449	4 724	24	24	9 586	9 195	9 972
Information and Communication Infrastructure	1 369	634	2 323	3 400	3 480	3 480	4 500	7 000	5 000
Data Centres	1 369	634	2 323	3 400	3 480	3 480	4 500	7 000	5 000

Table MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Community Assets	17 532	11 586	19 792	38 191	53 567	53 567	21 451	12 434	5 289
Community Facilities	5 165	574	6 018	31 641	25 591	25 591	19 201	9 780	971
Halls	1 222	–	99	2 000	1 000	1 000	4 201	–	971
Fire/Ambulance Stations	–	–	60	–	–	–	–	–	–
Libraries	–	416	–	250	200	200	–	–	–
Taxi Ranks/Bus Terminals	3 944	158	5 860	29 391	24 391	24 391	15 000	9 780	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	12 367	11 012	13 773	6 550	27 976	27 976	2 250	2 654	4 318
Indoor Facilities	–	–	–	1 000	–	–	–	–	2 113
Outdoor Facilities	12 367	11 012	13 773	5 550	27 976	27 976	2 250	2 654	2 205
Investment properties	–	–	10 776	5 444	9 740	9 740	3 999	4 777	4 532
Revenue Generating	–	–	10 776	5 444	7 644	7 644	500	2 612	4 532
Improved Property	–	–	10 776	5 444	7 644	7 644	500	2 612	4 532
Non-revenue Generating	–	–	–	–	2 096	2 096	3 499	2 165	–
Improved Property	–	–	–	–	2 096	2 096	3 499	2 165	–
Other assets	4 633	8 329	21 461	8 000	7 080	7 080	3 200	3 787	1 839
Operational Buildings	2 850	8 329	21 461	8 000	7 080	7 080	3 200	3 787	1 839
Municipal Offices	2 686	8 329	21 291	7 800	6 300	6 300	3 100	3 500	1 600
Yards	–	–	170	200	200	200	100	287	239
Stores	164	–	–	–	–	–	–	–	–
Depots	–	–	–	–	580	580	–	–	–
Housing	1 783	–	–	–	–	–	–	–	–
Staff Housing	1 783	–	–	–	–	–	–	–	–
Intangible Assets	53 992	40 769	47 662	–	–	–	7 564	19 228	16 951
Licences and Rights	53 992	40 769	47 662	–	–	–	7 564	19 228	16 951
Computer Software and Applications	53 992	40 769	47 662	–	–	–	7 564	19 228	16 951
Total Capital Expenditure on upgrading of existing a	102 819	72 101	220 322	153 551	130 585	130 585	54 800	128 564	106 426
Upgrading of Existing Assets as % of total capex	23.5%	10.8%	21.8%	19.1%	16.0%	16.0%	9.0%	20.8%	18.6%
Upgrading of Existing Assets as % of deprecn"	29.5%	21.7%	70.6%	48.0%	40.8%	40.8%	17.9%	37.8%	28.0%

Table 68 MBRR Table SA34c – Repairs and maintenance expenditure by asset class

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	279 307	301 476	355 031	318 669	331 554	331 554	407 680	461 323	498 801
Roads Infrastructure	64 252	62 247	71 418	78 235	92 766	92 766	92 543	102 283	109 545
<i>Roads</i>	61 543	56 682	65 761	66 607	81 138	81 138	78 336	86 722	92 953
<i>Road Structures</i>	412	1 054	529	2 226	2 226	2 226	2 559	2 818	3 009
<i>Road Furniture</i>	2 297	4 511	5 128	9 402	9 402	9 402	11 648	12 742	13 584
Storm water Infrastructure	7 846	2 447	9 871	13 583	13 374	13 374	15 064	16 643	17 827
<i>Drainage Collection</i>	5 104	1 727	7 648	7 012	7 358	7 358	12 438	9 353	10 135
<i>Storm water Conveyance</i>	2 742	720	2 222	6 571	6 016	6 016	2 626	7 290	7 692
Electrical Infrastructure	55 323	77 197	99 816	86 414	86 804	86 804	119 384	135 839	147 264
<i>HV Transmission Conductors</i>	4 786	5 291	7 904	8 237	9 537	9 537	8 423	8 819	9 233
<i>MV Substations</i>	841	–	–	804	2 784	2 784	1 767	1 850	1 936
<i>MV Networks</i>	46 759	52 733	72 866	54 174	50 984	50 984	83 188	95 233	103 489
<i>LV Networks</i>	2 937	19 173	19 046	23 199	23 499	23 499	26 006	29 939	32 605
Water Supply Infrastructure	107 326	117 126	133 824	87 784	87 784	87 784	118 082	135 841	147 769
<i>Boreholes</i>	–	623	–	359	359	359	377	394	413
<i>Water Treatment Works</i>	–	5 144	944	1 484	1 484	1 484	1 557	1 630	1 707
<i>Distribution</i>	106 650	109 403	131 429	83 604	83 604	83 604	114 305	131 858	143 571
<i>Distribution Points</i>	676	1 956	1 451	2 337	2 337	2 337	1 843	1 959	2 079
Sanitation Infrastructure	44 290	41 781	39 400	50 190	49 501	49 501	61 216	69 261	74 871
<i>Pump Station</i>	7 250	11 936	11 890	13 673	13 673	13 673	22 966	26 783	29 287
<i>Reticulation</i>	23 134	20 413	16 387	22 111	22 111	22 111	23 381	26 911	29 285
<i>Waste Water Treatment Works</i>	13 906	5 839	5 577	8 080	8 080	8 080	8 232	8 619	9 024
<i>Toilet Facilities</i>	–	3 594	5 546	6 327	5 637	5 637	6 637	6 949	7 275

Table MBRR Table SA34c – Repairs and maintenance expenditure by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Rail Infrastructure	271	677	702	1 326	1 326	1 326	1 391	1 457	1 525
<i>Rail Lines</i>	271	677	702	1 326	1 326	1 326	1 391	1 457	1 525
Coastal Infrastructure	–	–	–	1 137	–	–	–	–	–
<i>Revetments</i>	–	–	–	1 137	–	–	–	–	–
<u>Community Assets</u>	27 933	45 625	54 766	50 905	51 688	51 688	77 052	89 424	97 712
Community Facilities	26 510	44 364	53 892	48 525	49 326	49 326	74 623	86 734	94 832
<i>Halls</i>	732	627	256	914	985	985	774	862	925
<i>Fire/Ambulance Stations</i>	82	149	18	250	280	280	2 076	2 180	2 285
<i>Libraries</i>	171	385	184	464	464	464	368	427	467
<i>Cemeteries/Crematoria</i>	1 653	1 287	488	2 072	2 072	2 072	1 622	1 759	1 867
<i>Parks</i>	23 833	41 856	52 935	44 717	45 417	45 417	69 749	81 469	89 248
<i>Public Open Space</i>	–	–	–	25	25	25	–	–	–
<i>Public Ablution Facilities</i>	–	58	12	80	80	80	34	38	40
<i>Taxi Ranks/Bus Terminals</i>	39	2	–	2	2	2	–	–	–
Sport and Recreation Facilities	1 424	1 262	874	2 380	2 362	2 362	2 429	2 690	2 880
<i>Outdoor Facilities</i>	1 424	1 262	874	2 380	2 362	2 362	2 429	2 690	2 880
<u>Heritage assets</u>	–	20	–	26	26	26	12	14	15
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	20	–	26	26	26	12	14	15

Table MBRR Table SA34c – Repairs and maintenance expenditure by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
<u>Other assets</u>	7 527	9 003	7 015	11 597	11 947	11 947	10 925	12 060	12 878
Operational Buildings	7 210	8 929	6 944	11 515	11 865	11 865	10 787	11 897	12 698
Municipal Offices	7 210	8 929	6 944	11 515	11 865	11 865	10 787	11 897	12 698
Housing	316	74	71	82	82	82	138	163	179
Social Housing	316	74	71	82	82	82	138	163	179
<u>Computer Equipment</u>	1 740	4 861	4 641	8 115	8 115	8 115	8 512	8 912	9 331
Computer Equipment	1 740	4 861	4 641	8 115	8 115	8 115	8 512	8 912	9 331
<u>Furniture and Office Equipment</u>	–	–	7	80	80	80	84	88	93
Furniture and Office Equipment	–	–	7	80	80	80	84	88	93
<u>Machinery and Equipment</u>	16 080	28 313	21 022	24 496	24 490	24 490	25 809	26 987	28 208
Machinery and Equipment	16 080	28 313	21 022	24 496	24 490	24 490	25 809	26 987	28 208
<u>Transport Assets</u>	36 415	37 182	52 708	51 085	51 313	51 313	77 288	87 675	94 972
Transport Assets	36 415	37 182	52 708	51 085	51 313	51 313	77 288	87 675	94 972
Total Repairs and Maintenance Expenditure	369 002	426 478	495 190	464 972	479 213	479 213	607 362	686 484	742 010
R&M as a % of PPE & Investment Property	6.1%	6.7%	7.0%	6.1%	6.4%	6.4%	7.7%	8.4%	8.9%
R&M as % Operating Expenditure	10.2%	10.1%	10.4%	9.4%	9.1%	9.1%	14.6%	12.3%	12.5%

Table 69 MBRR Table SA34d – Depreciation by asset class

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Depreciation by Asset Class/Sub-class</u>									
Infrastructure	245 605	217 591	195 483	184 464	184 666	184 666	178 619	198 637	217 014
Roads Infrastructure	52 015	51 166	51 661	54 284	54 551	54 551	41 605	46 356	34 874
<i>Roads</i>	42 497	42 818	43 542	45 036	45 303	45 303	35 567	40 265	28 762
<i>Road Structures</i>	3 995	3 868	3 681	4 330	4 330	4 330	3 621	3 689	3 726
<i>Road Furniture</i>	5 523	4 480	4 438	4 918	4 918	4 918	2 418	2 402	2 386
Storm water Infrastructure	17 144	16 694	17 035	17 110	17 096	17 096	18 102	19 202	26 724
<i>Drainage Collection</i>	3 491	3 456	3 403	3 364	3 402	3 402	3 431	3 231	3 212
<i>Storm water Conveyance</i>	13 645	13 231	13 628	13 738	13 687	13 687	14 668	15 967	23 508
<i>Attenuation</i>	7	7	4	7	7	7	4	4	4
Electrical Infrastructure	23 712	25 685	29 383	25 132	25 098	25 098	23 390	24 815	29 350
<i>HV Substations</i>	9 533	10 224	8 041	9 842	9 842	9 842	9 135	11 242	16 343
<i>HV Switching Station</i>	70	37	6 939	82	–	–	–	–	–
<i>HV Transmission Conductors</i>	1 075	1 611	1 705	1 790	1 790	1 790	1 264	1 124	1 134
<i>MV Substations</i>	1 725	1 781	1 588	1 693	1 693	1 693	1 588	1 588	1 395
<i>MV Networks</i>	8 444	8 491	8 048	8 468	8 482	8 482	8 240	7 684	7 603
<i>LV Networks</i>	2 866	3 539	3 061	3 258	3 291	3 291	3 163	3 178	2 874
Water Supply Infrastructure	86 786	72 677	59 096	55 197	54 811	54 811	56 328	65 079	78 027
<i>Boreholes</i>	81	81	43	99	89	89	64	98	114
<i>Reservoirs</i>	12 885	8 234	6 557	8 353	7 852	7 852	6 261	6 261	6 024
<i>Pump Stations</i>	203	224	221	272	272	272	383	474	529
<i>Water Treatment Works</i>	7 703	6 728	5 793	6 877	6 949	6 949	5 834	5 689	5 141
<i>Bulk Mains</i>	50 612	38 589	26 389	25 717	25 746	25 746	26 317	31 765	41 513
<i>Distribution</i>	15 301	18 820	20 092	13 879	13 904	13 904	17 470	20 793	24 706

Table MBRR Table SA34d – Depreciation by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Depreciation by Asset Class/Sub-class</u>									
Sanitation Infrastructure	62 310	47 167	35 016	28 324	28 886	28 886	35 804	39 480	44 311
<i>Pump Station</i>	3 648	3 763	4 464	3 201	3 477	3 477	4 898	4 819	4 193
<i>Reticulation</i>	54 925	37 988	24 486	20 504	20 504	20 504	24 296	27 954	34 215
<i>Waste Water Treatment Works</i>	2 233	3 232	4 335	3 027	3 345	3 345	4 783	4 841	4 215
<i>Outfall Sewers</i>	1 503	2 183	1 731	1 592	1 560	1 560	1 827	1 866	1 688
Solid Waste Infrastructure	544	535	476	574	608	608	518	571	602
<i>Waste Transfer Stations</i>	40	40	41	85	85	85	53	109	142
<i>Waste Separation Facilities</i>	504	495	436	489	522	522	464	462	461
Rail Infrastructure	88	96	85	178	80	80	112	192	254
<i>Rail Lines</i>	88	96	85	80	80	80	85	85	81
<i>Rail Structures</i>	–	–	–	98	–	–	27	107	173
Coastal Infrastructure	651	1 265	465	1 218	1 196	1 196	466	469	381
<i>Sand Pumps</i>	–	–	–	9	–	–	1	2	8
<i>Piers</i>	–	–	–	13	–	–	0	1	2
<i>Promenades</i>	651	1 265	465	1 196	1 196	1 196	465	465	372
Information and Communication Infrastructure	2 356	2 307	2 266	2 448	2 341	2 341	2 294	2 472	2 492
<i>Data Centres</i>	–	–	–	107	–	–	27	205	295
<i>Core Layers</i>	2 356	2 307	2 266	2 341	2 341	2 341	2 267	2 267	2 197

Table MBRR Table SA34d – Depreciation by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Community Assets</u>	24 888	24 859	20 667	23 074	23 103	23 103	20 904	21 391	24 748
Community Facilities	12 907	13 100	10 705	11 623	11 592	11 592	10 812	9 722	9 134
Halls	3 017	2 903	2 518	2 605	2 510	2 510	2 523	2 077	1 834
Centres	–	–	–	206	–	–	–	–	–
Crèches	221	218	214	217	217	217	215	132	129
Clinics/Care Centres	229	248	120	151	151	151	120	97	92
Fire/Ambulance Stations	1 388	1 332	1 153	1 265	1 265	1 265	1 156	851	713
Libraries	1 146	1 131	906	851	852	852	907	713	688
Cemeteries/Crematoria	847	838	767	798	799	799	769	752	728
Parks	2 853	2 847	2 251	2 848	2 848	2 848	2 251	2 243	2 237
Public Ablution Facilities	417	425	327	387	424	424	354	300	283
Stalls	–	–	–	165	–	–	2	8	12
Airports	90	86	47	71	71	71	114	148	142
Taxi Ranks/Bus Terminals	2 699	3 070	2 401	2 060	2 455	2 455	2 402	2 402	2 276
Sport and Recreation Facilities	11 981	11 759	9 962	11 451	11 511	11 511	10 092	11 669	15 614
Indoor Facilities	–	–	–	3	–	–	–	–	12
Outdoor Facilities	11 981	11 759	9 962	11 448	11 511	11 511	10 092	11 669	15 602
<u>Investment properties</u>	520	495	463	497	497	497	407	424	427
Revenue Generating	520	495	463	497	497	497	407	424	427
Improved Property	520	495	463	497	497	497	407	424	427

Table MBRR Table SA34d – Depreciation by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Other assets</u>	26 278	19 103	18 404	19 615	19 405	19 405	18 280	15 278	15 218
Operational Buildings	15 807	11 353	10 293	11 760	11 427	11 427	10 943	8 986	8 911
<i>Municipal Offices</i>	13 002	9 134	7 852	9 498	9 183	9 183	8 685	7 019	6 854
<i>Workshops</i>	23	50	52	64	64	64	50	40	40
<i>Yards</i>	2 783	2 170	2 389	2 182	2 181	2 181	2 209	1 927	2 017
<i>Depots</i>	–	–	–	16	–	–	–	–	–
Housing	10 471	7 749	8 111	7 855	7 978	7 978	7 337	6 292	6 307
<i>Staff Housing</i>	1 374	1 081	1 349	1 083	1 215	1 215	1 117	986	984
<i>Social Housing</i>	9 097	6 668	6 762	6 772	6 762	6 762	6 220	5 306	5 324
<u>Intangible Assets</u>	10 944	30 120	34 518	37 270	37 219	37 219	37 532	48 003	44 753
Licences and Rights	10 944	30 120	34 518	37 270	37 219	37 219	37 532	48 003	44 753
<i>Water Rights</i>	–	92	239	240	240	240	239	239	239
<i>Computer Software and Applications</i>	10 944	30 029	34 279	37 031	36 979	36 979	37 293	47 764	44 513
<u>Computer Equipment</u>	2 620	2 686	2 926	3 836	3 837	3 837	4 042	4 673	4 243
Computer Equipment	2 620	2 686	2 926	3 836	3 837	3 837	4 042	4 673	4 243
<u>Furniture and Office Equipment</u>	1 850	1 689	1 564	1 762	1 767	1 767	1 568	1 227	937
Furniture and Office Equipment	1 850	1 689	1 564	1 762	1 767	1 767	1 568	1 227	937
<u>Machinery and Equipment</u>	25 351	24 773	27 111	36 580	36 604	36 604	32 597	36 911	50 910
Machinery and Equipment	25 351	24 773	27 111	36 580	36 604	36 604	32 597	36 911	50 910
<u>Transport Assets</u>	11 066	10 903	10 915	13 062	13 062	13 062	12 001	13 712	22 250
Transport Assets	11 066	10 903	10 915	13 062	13 062	13 062	12 001	13 712	22 250
Total Depreciation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500

Table 70 MBRR Table SA35 – Future financial implications of the capital budget

Vote Description R thousand	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
Capital expenditure							
Vote 1 - CITY DEVELOPMENT	38 443	4 403	3 667	3 938	3 883	3 883	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	30 893	23 900	15 743	13 800	15 788	15 788	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	89	100	83	89	89	89	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	23 980	39 129	32 316	34 739	34 719	34 719	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	17 016	16 716	14 410	12 699	12 534	12 534	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	34 725	38 773	32 295	34 677	34 201	34 201	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	153	171	142	153	151	151	–
Vote 8 - FINANCIAL SERVICES	109	–	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	100 402	94 403	74 289	50 174	93 462	93 462	–
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	2	2	2	2	2	2	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	345 822	364 859	368 184	388 343	364 956	364 956	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	8	10	7	8	8	8	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	52	58	47	52	51	51	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	0
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	19 300	35 000	31 388	30 000	30 000	30 000	0
Total Capital Expenditure	610 994	617 524	572 573	568 673	589 844	589 844	0

Table MBRR Table SA35 – Future financial implications of the capital budget (continued)

Vote Description R thousand	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
Future operational costs by vote							
Vote 1 - CITY DEVELOPMENT	211 193	182 055	204 356	210 740	217 418	217 418	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	373 205	390 964	408 540	428 185	448 450	448 450	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	161 604	168 320	174 839	182 517	190 567	190 567	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	336 716	352 218	369 978	386 284	397 959	397 959	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	42 499	43 112	44 960	47 059	49 264	49 264	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	53 997	63 783	77 369	80 383	81 355	81 355	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	12 177	12 609	13 100	13 702	14 343	14 343	–
Vote 8 - FINANCIAL SERVICES	20 716	26 896	27 837	28 927	30 079	30 079	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	2 401 291	2 593 391	2 823 440	3 009 728	3 182 842	3 182 842	–
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	19 896	20 773	21 614	22 534	23 572	23 572	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 865 631	1 998 500	2 114 618	2 219 234	2 324 504	2 324 504	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	9 914	10 379	10 738	11 211	11 719	11 719	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	65 091	67 637	70 427	73 691	77 170	77 170	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	0
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	15 990	21 882	27 328	22 921	23 415	23 415	0
Total future operational costs	5 589 918	5 952 519	6 389 144	6 737 116	7 072 657	7 072 657	0

Table MBRR Table SA35 – Future financial implications of the capital budget (continued)

Vote Description	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand							
<u>Future revenue by source</u>							
Exchange Revenue						–	–
Service charges - Electricity	2 542 822	2 767 000	3 013 264	3 224 192	3 417 643	3 417 643	–
Service charges - Water	643 500	676 962	712 164	749 197	788 155	788 155	–
Service charges - Waste Water Management	132 282	138 896	145 841	153 133	160 789	160 789	–
Service charges - Waste Management	120 402	126 422	132 743	139 380	146 349	146 349	–
Sales of Goods and Rendering of Services	75 526	45 930	63 313	63 670	64 038	64 038	
Agency services	8 365	8 365	8 365	8 365	8 365	8 365	–
Interest Earned From Receivables	29	31	32	34	36	36	–
Interest Earned From Current And Non Current Assets	45 000	50 000	55 000	60 000	65 000	65 000	–
Rent On Land	1 912	2 007	2 108	2 213	2 324	2 324	–
Rental From Fixed Assets	19 840	20 833	21 874	22 968	24 805	24 805	–
Operational Revenue	11 627	11 672	11 672	11 672	11 672	11 672	–
Total future revenue	3 601 305	3 848 118	4 166 376	4 434 823	4 689 176	4 689 176	–
Net Financial Implications	2 599 608	2 721 926	2 795 341	2 870 966	2 973 324	2 973 324	0

Table 71 MBRR Table SA36 – Detailed capital budget per municipal vote

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:														
Community and Social Services	COMPACTION OF RICHARDSBAY AND ESIKHALENI	PC002002001002001011000000000000000000_00001	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/ Crematoria	Whole of the Municipality	-	886	-	-	-
Community and Social Services	CEMET: PLANNING : CREMATORIUM	PC002002001002001011000000000000000000_00003	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/ Crematoria	Whole of the Municipality	-	-	200	-	-
Community and Social Services	CEMET: COMPACTION R/BAY & ESIKHALENI CEM	PC002002001002001011000000000000000000_00004	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/ Crematoria	Whole of the Municipality	-	-	200	204	200
Community and Social Services	EMPEMBENI CEMETERY FENCE	PC002003002001011000000000000000000000_00001	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/ Crematoria	Whole of the Municipality	-	130	-	-	-
Community and Social Services	CEMET: EMPEMBENI CEMETERY FENCING	PC002003002001011000000000000000000000_00002	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/ Crematoria	Whole of the Municipality	-	-	-	150	95
Community and Social Services	BUILDING MAINTENANCE EQUIPMENT	PC002003009000000000000000000000000000_00176	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	2	2	2
Community and Social Services	HLANGANANI: REFURBISHMENT OF HALL	PC002002001002001001000000000000000000_00002	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	1 000	-	-	-
Community and Social Services	UMSASANDLA THUSONG: CENTRE FENCING	PC002002001002001001000000000000000000_00007	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	400	-	-	-
Community and Social Services	EMPANGENI: REFURBISHMENT CIVIC HALL	PC002002001002001001000000000000000000_00009	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	500	-	-	-
Community and Social Services	REPLACEMENT: OF WATER PUMP: RURAL HALL	PC002002001002001001000000000000000000_00013	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	100	-	-	-
Community and Social Services	HALLS: REFURBISHMENT OF AQUADENE HALL	PC002002001002001001000000000000000000_00014	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	-	1 165	-
Community and Social Services	ENSELENI: HALL UPGRADE	PC002002002002001001000000000000000000_00003	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	99	-	-	-	-
Community and Social Services	AQUADENE: REFURBISHMENT OF HALL	PC002002002002001001000000000000000000_00009	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Umlhathuze:Ward:Ward 26	-	-	1 000	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Community and Social Services	REFURBISHMENT OF NEW HALL (WARD 17)	PC0020020020020010010000000000000000_00012	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	1 000	–	–	971	
Community and Social Services	HALLS: IMPROVEMENT/RENOVATION HLANGANANI HALL	PC0020020020020010010000000000000000_00015	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	–	3 201	–	–	
Community and Social Services	LIGHT PROTECT-HALLS & THUSONG CENTRES	PC0020030020010010000000000000000000_00002	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	350	–	–	–	
Community and Social Services	PH 1 CONSTITUTION DUMISANI MAKHAYE VILLAGE MALL	PC0020030020010010000000000000000000_00009	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	1 500	–	–	–	
Community and Social Services	CONSTRUCTION HALL IN WARD 11 NHLANGENYUKE AREA	PC0020030020010010000000000000000000_00010	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	1 500	–	–	–	
Community and Social Services	PH 1 CONSTITUTION DUMISANI MAKHAYE VILLAGE HALL	PC0020030020010010000000000000000000_00011	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	1 480	–	–	–	
Community and Social Services	R/BAY C/MC: AIRCON COOLING TOWERS	PC0020020010030010010000000000000000_00010	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	299	–	–	–	–	
Community and Social Services	R/BAY C/MC: RENOVATIONS TO C/MC CENTRE	PC0020020010030010010000000000000000_00031	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	3 189	–	11 121	9 263	
Community and Social Services	R/BAY C/MC: AIRCON NEW INSTALLATIONS	PC0020020010030010010000000000000000_00035	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	165	–	–	–	–	
Community and Social Services	EMPANGENI: RENOVATIONS TO C/MC 2	PC0020020010030010010000000000000000_00043	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	–	–	–	
Community and Social Services	REFURBISHMENT OF COUNCIL CHAMBER	PC0020020010030010010000000000000000_00045	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	6 900	–	–	–	–	
Community and Social Services	REFURBISHMENT/STORAGE FACILITY (ALTON)	PC0020020010030010010000000000000000_00047	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	500	–	–	–	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	REPLACE STOLEN AIRCONDS - ESIKHALENI R&S	PC0020020010030010010000000000000000_00048	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	50	-	-	-
Community and Social Services	AIRCON REPL: NORTH SERV ELECT S/BY QUART	PC0020020010030010010000000000000000_00049	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	85	-	-	-
Community and Social Services	AIRCON REPLACEMENT: ELECTRICAL W/SHOP	PC0020020010030010010000000000000000_00050	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	60	-	-	-
Community and Social Services	R/BAY CIVIC: REPLACEMENT OF LIFTS	PC0020020010030010010000000000000000_00051	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	4 000	-	-	-
Community and Social Services	RENOVATIONS - FS EXPENDITURE SECTION	PC0020020010030010010000000000000000_00053	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	3 351	4 000	-	-
Community and Social Services	MUN BLD: REP AIRCONS ESIKHALENI R&S	PC0020020010030010010000000000000000_00054	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	100	-
Community and Social Services	EMPANGENI WEST: SER DEPOT ROOF COVER	PC0020020010030010100000000000000000_00002	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	-	1 500	-	-	-
Community and Social Services	ESIKHATHI: SER DEPOT ROOF COV & STR REPAIR	PC0020020010030010100000000000000000_00003	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	-	500	-	-	-
Community and Social Services	EMPANGENI: REFURBISHMENT FIRE STATION	PC0020020020020010050000000000000000_00002	Upgrading	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Fire/Ambulance Stations	Community Facilities	Fire/Ambulance Stations	Whole of the Municipality	60	-	-	-	-
Community and Social Services	DISASTER MANAGEMENT RENOVATIONS TO BUILDINGS	PC0020020020030010010000000000000000_00003	Upgrading	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	323	-	-	-	-
Community and Social Services	R/BAY CIVIC: STRUCTURAL REPAIRS	PC0020020020030010010000000000000000_00010	Upgrading	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	14 310	-	-	-	-
Community and Social Services	R/BAY CIVIC: RENOVATIONS TO CIVIC CENTRE	PC0020020020030010010000000000000000_00012	Upgrading	An efficient and responsive economic infrastructure network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	UPGRD AND RENOV TO ROADS AND S WATER DEP	PC0020020020030010010000000000000000_00022	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	230	-	-	-
Community and Social Services	RENOVATIONS & REFURB OF OTHER FACILITIES	PC0020020020030010010000000000000000_00032	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	6 658	3 500	-	-	-
Community and Social Services	CONSTR VULINDELELA CUSTOMER CARE CENTRE	PC0020020020030010010000000000000000_00034	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	2 070	-	-	-
Community and Social Services	MUN BLD: UPG & REN ABLUTION FAC DEPOTS	PC0020020020030010010000000000000000_00037	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	100	500	600
Community and Social Services	UPGRADE & RENOV TO ROADS & STORMMW DEPOTS	PC0020020020030010100000000000000000_00002	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	-	580	-	-	-
Community and Social Services	DESIGN/CONS OF SMME R PARKS (ESIKH) -PH1	PC0020030020010180000000000000000000_00002	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umlhathuze:Ward:Ward 21	-	2 800	-	-	-
Community and Social Services	DESIGN/CONS OF SMME R PARKS (ESIKH) -PH1	PC0020030020010180000000000000000000_00003	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umlhathuze:Ward:Ward 21	3 698	24 279	-	-	-
Community and Social Services	MUNICIPAL BUILDINGS: RURAL ROADS OFFICES	PC0020030030010010000000000000000000_00034	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	57	800	-	200	-
Community and Social Services	REPL AIR CONDITIONERS: ECONOMIC DEVELOPM	PC0020030030010010000000000000000000_00048	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	352	-	-	-	-
Community and Social Services	AIR CONDITIONERS: SCIENTIFIC SERVICES LB	PC0020030030010010000000000000000000_00052	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	105	-	-	-
Community and Social Services	CCTV & BIOMETRIC SYSTEMS	PC0020030030010010000000000000000000_00053	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	1 064	-	-	-	-
Community and Social Services	NEW AIRCONDS EXPEND SECTION (CRED & SAL)	PC0020030030010010000000000000000000_00056	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	80	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	NEW AIRCON NGWELEZANE SUB/ST S/BY QUART	PC0020030030010010000000000000000000_00057	New	An efficocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	55	-	-	-
Community and Social Services	MUN BLD: SCM FENCING	PC0020030030010010000000000000000000_00060	New	An efficocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	500	-	-
Community and Social Services	CONSTRUCTION OF MUNICIPAL HOUSING	PC0020030030020020000000000000000000_00001	New	An efficocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Housing:Social Housing	Housing	Social Housing	Whole of the Municipality	-	-	-	-	-
Community and Social Services	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC0020030090000000000000000000000000_00044	New	An efficocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Community and Social Services	R/BAY: LIBRARY - UPGR AND RENOV	PC0020020020020010100000000000000000_00001	Upgrading	A diverse, socially cohesive society with a common	Growth	infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	-	200	-	-	-
Community and Social Services	LIGHTNING PROTECTION: ALL LIBRARIES	PC0020030020010100000000000000000000_00003	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	-	165	-	-	-
Community and Social Services	AQUADENE: LIBRARY FIT EMERGENCY EXIT DR	PC0020030020010100000000000000000000_00005	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	-	42	-	-	-
Community and Social Services	ENSELENI: LIBRARY ISSUE DESK	PC0020030050000000000000000000000000_00009	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	200	-	-	-
Community and Social Services	ALL LIBRARIES: STAFF CHAIRS	PC0020030050000000000000000000000000_00010	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	170	-	-	-
Community and Social Services	LIBRARIES: DIGITAL CAMERA	PC0020030050000000000000000000000000_00012	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	10	-	-	-
Community and Social Services	ALL LIBRARIES: CASH REGISTERS	PC0020030050000000000000000000000000_00013	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	30	18	-	-
Community and Social Services	LIBRARIES: FURNITURE AND EQUIPMENT	PC0020030050000000000000000000000000_00014	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	100	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	LIBRARIES: FURNITURE AND EQUIPMENT	PC00200300500000000000000000000000_00058	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	-	508	423
Community and Social Services	170L REFRIGERATOR FOR MUSEUM	PC00200300500000000000000000000000_00022	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	20	-	-	-
Community and Social Services	DISASTER MANAGEMENT BUILDING FURNITURE	PC00200300500000000000000000000000_00001	New	Prctc & enh our environm assets & natural resource	Spatial integration	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	37	23	14	16	13
Community and Social Services	GENERATORS: DISASTER CENTRE	PC00200300900000000000000000000000_00184	New	Prctc & enh our environm assets & natural resource	Spatial integration	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	35	14	15	13
Energy Sources	TOOLS FOR CUSTOMER SERV AND PLANNING	PC00200300900000000000000000000000_00001	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	8	14	15	13
Energy Sources	FURNITURE: ELECTRICITY SERVICES	PC00200300500000000000000000000000_00051	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	1	4	5	4
Energy Sources	132/11KV POLARIS SUBSTATION REFURB	PC0010010010010020000000000000000000_00004	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	3 610	-	-	-	-
Energy Sources	132/11KV HERCULES SUBSTATION REFURB	PC0010010010010020000000000000000000_00008	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	1 198	-	-	-	-
Energy Sources	132/11KV SCORPIO SUBSTATION REFURB	PC0010010010010020000000000000000000_00009	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	21 441	17 000	-	-	-
Energy Sources	132/11KV 30MVA CYGNUS TRANSFORMER INST	PC0010010010010030000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Switching Station	Electricity	Switching Station	Whole of the Municipality	30 457	15 257	-	-	-
Energy Sources	132/11KV 30MVA CYGNUS TRANSFORMER INST	PC0010010010010030000000000000000000_00002	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Switching Station	Electricity	Switching Station	Whole of the Municipality	-	-	-	-	-
Energy Sources	132KV OIL FILLED CABLES SOUTH DUNES	PC0010010010010040000000000000000000_00004	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	Transmission Conductors	Whole of the Municipality	(15 718)	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Energy Sources	132KV OVERH LINE REFUR-IMPALA TO SCORPIO	PC0010010010010040000000000000000000_00008	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	-	3 500	-	2 000	-	
Energy Sources	132KV OVERH LINE REFUR IMPALA TO POLARIS	PC0010010010010040000000000000000000_00009	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	2 108	-	-	-	-	
Energy Sources	132KV OIL FILLED CABLES SOUTH DUNES	PC0010010010010040000000000000000000_00010	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	-	-	-	-	-	
Energy Sources	132/11KV SCORPIO SUB REFURBISHMENT	PC0010010010010040000000000000000000_00012	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	-	-	1 588	-	-	
Energy Sources	132KV OVERH LINE REFUR-IMPALA TO SCORPIO	PC0010010010010040000000000000000000_00013	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	-	9 600	14 300	8 100	4 392	
Energy Sources	132kv LN REFURB IMPALA - SCORPIO/NEPTUNE	PC0010010010010040000000000000000000_00014	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	-	-	1 113	-	-	
Energy Sources	MV ELECTRICAL NETWORK REFURBISHMENT	PC0010010010010070000000000000000000_00002	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	-	-	
Energy Sources	ARIES SWISTATION MV SWITCHGEARS RETROFIT	PC0010010010010070000000000000000000_00009	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	279	-	-	-	
Energy Sources	INDUS PEGUSUS MV CABLE FEEDER INSTALL	PC0010010010010070000000000000000000_00012	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	478	-	-	-	-	
Energy Sources	132/11KV CORVUS SWITCHING STATION REFURB	PC0010010010010070000000000000000000_00013	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	5 000	5 207	
Energy Sources	132/11KV PHOENIX SUBSTATION REFURB	PC0010010010010070000000000000000000_00015	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	5 546	-	-	-	-	
Energy Sources	ANDROS: 11KV SWITCHING STATION	PC0010010010010070000000000000000000_00016	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	4 200	4 500	
Energy Sources	DUNE ROAD 3RMU SUPPLY TO MZINGAZI AREA	PC0010010010010070000000000000000000_00018	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	2 500	2 500	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Energy Sources	MANDLAZINI/VEGA MV NETW REFURB (BORROW)	PC00100100100700000000000000000000_00022	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	5 870	-	-	-	-
Energy Sources	ARIES SWITCH STATION MV SWITCHGEARS RETROFIT	PC00100100100700000000000000000000_00023	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	2 500	-	-
Energy Sources	MANDLAZINI/VEGA MV NETWORK REFURBISH	PC00100100100700000000000000000000_00026	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	8 437	-	-	-
Energy Sources	MANDLAZINI/VEGA MV NETWORK REFURBISHMENT	PC00100100100700000000000000000000_00027	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	2 738	-	-	-
Energy Sources	SIRIUS MV SWITCHGEARS REFURBISHMENT	PC00100100100700000000000000000000_00030	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	2 500	-	-	-
Energy Sources	LOKOZA SWITCH STAT MV SWITCHGEAR REPLACE	PC00100100100700000000000000000000_00031	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	1 500	-	-
Energy Sources	CASTOR SWITCH STAT MV SWITCHGEAR REPLACE	PC00100100100700000000000000000000_00032	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	1 500	-	-
Energy Sources	SUBSTATIONS PROTECTION RELAY REPLACEMENT	PC00100100100700000000000000000000_00033	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	2 000	-	-
Energy Sources	SUBSTATIONS DC SYSTEM REPLACEMENT	PC00100100100700000000000000000000_00034	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	1 500	-	-
Energy Sources	WEST SWITCH STAT MV SWITCHGEARS REPLACE	PC00100100100700000000000000000000_00035	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	10 500	4 500	-
Energy Sources	ORION SWITCH STAT MV SWITCHGEARS REPLACE	PC00100100100700000000000000000000_00036	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	1 500	-	-
Energy Sources	SIRIUS MV SWITCHGEAR REFURBISHMENT	PC00100100100700000000000000000000_00038	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	163	-	-
Energy Sources	FORMAL HAULT CABLE UPGRADE	PC00100100200100700000000000000000_00006	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	7 500	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Energy Sources	EST SECOND 132KV SUPPLY CYGNUS SUBST	PC00100200100200000000000000000000_00004	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	-	-	-	9 587	-
Energy Sources	PHOENIX SECOND 132/11KV TRANSF INSTALL	PC00100200100200000000000000000000_00005	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	-	-	-	-	7 331
Energy Sources	EMPANGENI: ELECTRIF OF MEGA HOUSING PH 1	PC00100200100700000000000000000000_00001	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	10 700	3 000	6 500	7 500
Energy Sources	AQUADENE: DEVELOPMENT	PC00100200100700000000000000000000_00013	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	3 263	-	10 605	9 195	9 972
Energy Sources	132/11KV PHOENIX SUBSTATION REFURB	PC00100200100700000000000000000000_00014	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	13 270	10 724	2 950	-	-
Energy Sources	DMV PHASE 6 & 8 DEVELOPMENT	PC00100200100700000000000000000000_00015	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	1 521	496	1 967	1 000	-
Energy Sources	AQUADENE: DEVELOPMENT	PC00100200100700000000000000000000_00017	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	(3 263)	-	-	-	-
Energy Sources	WARD 18 AND 22 ELECTRIFICATION	PC00100200100700000000000000000000_00020	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	9 000	-	-	-
Energy Sources	IYATHI 11 KV SWITCHING STATION ESTAB	PC00100200100700000000000000000000_00021	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	5 000	-	-	-
Energy Sources	LOKOZA - MHLATHUZE MV OVERHEAD INSTALL	PC00100200100700000000000000000000_00024	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	3 500	-	-
Energy Sources	WARD 22 & WARD 30 ELECTRIFICATION	PC00100200100700000000000000000000_00025	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	9 850	-	-
Energy Sources	ENERGY SAVING INITIATIVE	PC00100200100800000000000000000000_00002	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	(0)	-	-	-	-
Energy Sources	EMPEMBENI: INSTALL ELECT CONNECTION	PC00100200100800000000000000000000_00019	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 13	55	-	-	-	-
Energy Sources	ENERGY SAVING INITIATIVE	PC00100200100800000000000000000000_00022	New	An efficient and responsive network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	1 106	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Energy Sources	NEW FURNITURE & OFFICE EQUIPMENT	PC00200300500000000000000000000000_00041	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	80	4	-	-	-
Energy Sources	REPL OF STREETLIGHTS - TUZI GAZI AREA	PC00100100100800000000000000000000_00021	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 1	1 866	-	-	-	-
Energy Sources	VELDENVLE: REPLACEMENT OF STREETLIGHTS	PC00100100100800000000000000000000_00022	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 3	-	3 000	-	-	-
Energy Sources	MANDLAZINI: REPLACEMENT OF STREETLIGHTS	PC00100100100800000000000000000000_00023	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 4	-	-	-	-	2 150
Energy Sources	REPLACEMENT OF STREETLIGHTS - DMV	PC00100100100800000000000000000000_00024	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 9	-	1 300	-	-	-
Energy Sources	EMPANGENI: REPL OF STREETLIGHTS PANORAMA	PC00100100100800000000000000000000_00025	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 24	-	-	-	-	2 150
Energy Sources	REPLACE STREETLIGHTS - BRACKENHAM	PC00100100100800000000000000000000_00035	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	-	2 730	-	-
Energy Sources	REPLACE STREETLIGHTS EMP & BULLION BOULE	PC00100100100800000000000000000000_00036	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	-	2 000	-	-
Energy Sources	HIGH MAST LIGHTING INSTALL (TRADITIONAL)	PC00100200100800000000000000000000_00003	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	879	3 090	1 093	1 221	1 017
Energy Sources	HIGH MAST LIGHTING INSTALL (TRADITIONAL)	PC00100200100800000000000000000000_00004	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	-	-	-	-
Energy Sources	INSTALLATION OF HIGH MAST STRUCTURES	PC00100200100800000000000000000000_00014	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	-	-	-	-
Energy Sources	REPLACEMENT STREETLIGHTS TUZI GAZI AREA	PC00100200100800000000000000000000_00024	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 1	2 063	-	-	-	-
Energy Sources	FURNITURE: THE ELECTRICAL DEPARTMENT	PC00200300500000000000000000000000_00046	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	33	-	-	-	-
Energy Sources	TOOLS FOR ELECTRICAL DEPARTMENT	PC00200300900000000000000000000000_00192	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	231	150	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Energy Sources	INSTALLATION OF APN CONNECTIVITY SYSTEM	PC0020020010070200400000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	1 240	-	-		
Energy Sources	SCADA DEPLOYMENT FOR 132KV SUBSTATIONS	PC0020020010070200400000000000000000_00002	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	2 682	-	-	-	
Energy Sources	INSTALL OF APN CONNECTIVITY SYSTEM	PC0020030070020040000000000000000000_00001	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	814	909	757	
Environmental Protection	REPLACEMENT: OF AIR CONDITIONERS	PC002002001003001001000000000000000000_00042	Renewal	Respons, account, effective and effic local govern	Spatial integration	Non- infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	119	-	-	-	-	
Environmental Protection	ARBORETUM: INSTALL ALARM: AIR QUALITY	PC002003003001001000000000000000000000_00044	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	22	-	-	-	-	
Environmental Protection	BRACKENHAM: INSTALL ALARM: AIR QUALITY	PC002003003001001000000000000000000000_00045	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	22	-	-	-	-	
Environmental Protection	ESIKHALENI: INSTALL ALARM: AIR QUALITY	PC002003003001001000000000000000000000_00046	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	22	-	-	-	-	
Environmental Protection	PURCH & INSTALL OF AIR QUALITY MON EQ	PC002003009000000000000000000000000000_00145	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	117	-	-	-	
Environmental Protection	INSTALL OF AIR QUALITY MONITORING EQUIP	PC002003009000000000000000000000000000_00183	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	3 331	78	87	72	
Executive and Council	COST FURNITURE AND EQUIPMENT	PC002003005000000000000000000000000000_00016	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	95	25	28	23	
Executive and Council	FURNITURE: OFFICE OF MUNICIPAL MANAGER	PC002003005000000000000000000000000000_00028	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	31	28	-	-	-	
Executive and Council	NEW RECORDER FOR MEETINGS	PC002003009000000000000000000000000000_00153	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	6	-	11	12	10	
Finance and Administration	COST FURNITURE AND EQUIPMENT	PC002003005000000000000000000000000000_00017	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	65	-	-	-	-	
Finance and Administration	REPLACEMENT: OF OFFICE EQUIPMENT	PC002003005000000000000000000000000000_00029	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	26	17	18	15	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	REFUSE TRUCKS	PC002002001090000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Machinery and Equipment			Umhlathuze:Ward:Ward 2	16 036	21 142	-	-	-
Finance and Administration	3 X 10 TON TIPPER TRUCK	PC002003009000000000000000000000_00002	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	2 000	-	-	-
Finance and Administration	REPLACEMENT:YELLOW PLANT (CRR FUNDED)	PC002003009000000000000000000000_00105	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	(189)	-	-	-	-
Finance and Administration	REFUSE TRUCKS	PC002003009000000000000000000000_00137	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	5 729	-	-	-	-
Finance and Administration	1800L WATER TANKERS	PC002003009000000000000000000000_00175	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	4 400	-	-	-
Finance and Administration	TOOLS FOR FLEET MANAGEMENT	PC002003009000000000000000000000_00180	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	319	647	4 600	1 500	500
Finance and Administration	3 X TRACTORS FOR SPORT FACILITIES	PC002003009000000000000000000000_00181	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	1 775	-	-	-	-
Finance and Administration	TRACTORS FOR ECONOMIC DEVELOPMENT	PC002003009000000000000000000000_00193	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	1 207	-	-	-
Finance and Administration	WATER TANKER AND JETTING MACHINE	PC002003009000000000000000000000_00195	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	7 929	1 920	-	-	-
Finance and Administration	10M3 TIPPER TRUCK & CRANE TRUCK	PC002003009000000000000000000000_00196	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	9 125	1 000	-	-	-
Finance and Administration	NPR 400 AMT CREW CAB WITH RIGID CRANE	PC002003009000000000000000000000_00197	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	3 965	-	-	-	-
Finance and Administration	REPLACEMENT: TRACTORS	PC002003009000000000000000000000_00198	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	682	900	-	-
Finance and Administration	REPLACEMENT: 3 TON TRUCKS	PC002003009000000000000000000000_00199	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	572	3 812	7 871	6 500
Finance and Administration	REPLACEMENT: CHERRY PICKER	PC002003009000000000000000000000_00201	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	1 540	1 500	1 600	2 596
Finance and Administration	2 X TLB 4 X 4 (URBAN WATER & SANITATION)	PC002003009000000000000000000000_00211	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Umhlathuze:Ward:Ward 2	-	1 000	-	-	-
Finance and Administration	REPLACEMENT: 3-TONNE BUSH TRUCK PER PARK	PC002003009000000000000000000000_00218	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	805	-	-	-
Finance and Administration	TRACTORS FOR SMMS	PC002003009000000000000000000000_00220	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	315	-	-	-
Finance and Administration	NEW VEHICLES: REPLACE VEHICLES	PC002003010000000000000000000000_00022	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	751	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	REPLACEMENT: DOUBLE CABS 4X4	PC00200301000000000000000000000000_00027	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	-	3 500	7 200	6 000
Finance and Administration	REPLACEMENT: MINIBUS	PC00200301000000000000000000000000_00028	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	-	1 000	1 200	1 000
Finance and Administration	REPLACEMENT: PERSONNEL CARRIERS	PC00200301000000000000000000000000_00029	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	1 760	2 800	300	2 000
Finance and Administration	REPLACEMENT: SEDANS	PC00200301000000000000000000000000_00030	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	-	-	4 196	3 000
Finance and Administration	REPLACEMENT: SINGLE CABS 4X2	PC00200301000000000000000000000000_00031	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	1 617	3 200	4 304	3 000
Finance and Administration	NEW VEHICLES: LIBRARY	PC00200301000000000000000000000000_00034	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	84	-	-	-	-
Finance and Administration	EMBENBENI LIBRARY SEDAN VEHICLE	PC00200301000000000000000000000000_00035	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Umhlatuze:Ward:Ward 13	557	-	-	-	-
Finance and Administration	NEW VEHICLES: 3X BMW	PC00200301000000000000000000000000_00036	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	1 620	-	-	-	-
Finance and Administration	NEW VEHICLES: 1 X TOYOTA FORTUNER	PC00200301000000000000000000000000_00037	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	1 604	-	-	-	-
Finance and Administration	2 X 22 SEATER PASSENGER CARRIER	PC00200301000000000000000000000000_00044	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	4 795	-	-	-	-
Finance and Administration	2 X TOYOTA PRADO'S	PC00200301000000000000000000000000_00045	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	2 691	-	-	-	-
Finance and Administration	REPLACEMENT: PANEL VANS	PC00200301000000000000000000000000_00046	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	-	1 000	2 000	1 000
Finance and Administration	REPLACEMENT: 7 SEATERS	PC00200301000000000000000000000000_00047	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	-	1 400	2 000	1 200
Finance and Administration	REPLACEMENT OF V1377 NRB 89525	PC00200301000000000000000000000000_00052	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	299	-	-	-
Finance and Administration	REPLACEMENT OF V0278 NRB 63458	PC00200301000000000000000000000000_00053	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	221	-	-	-
Finance and Administration	REPLACEMENT OF V1379 NRB 89520	PC00200301000000000000000000000000_00054	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	272	-	-	-
Finance and Administration	REPLACEMENT OF V0259 NRB 78160	PC00200301000000000000000000000000_00055	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	145	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	REPLACEMENT OF V1372 NRB 89191	PC00200301000000000000000000000000_00056	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	299	–	–	–
Finance and Administration	REPLACEMENT OF V1490 - NRB 91079	PC00200301000000000000000000000000_00057	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	609	–	–	–
Finance and Administration	REPLACEMENT OF V1485 - NRB 94189	PC00200301000000000000000000000000_00058	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	330	–	–	–
Finance and Administration	REPLACEMENT OF V1441 - NRB 86487	PC00200301000000000000000000000000_00059	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	391	–	–	–
Finance and Administration	VEHICLES FOR TRAFFIC SERVICES HULAMIN	PC00200301000000000000000000000000_00068	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	2 194	–	–	–
Finance and Administration	22 SEATER PASSENGER CARRIER (PARKS)	PC00200301000000000000000000000000_00071	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	1 500	–	–	–
Finance and Administration	FURNITURE: HCM OFFICE	PC00200300500000000000000000000000_00047	New	A skilled and capable wforce to support an igrowth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	3	3	2	2
Finance and Administration	MANAGEMENT SERVICES: OFFICE FURNITURE	PC00200300500000000000000000000000_00048	New	A skilled and capable wforce to support an igrowth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	1	–	–	–
Finance and Administration	OFFICE FURNITURE FOR OCCUPATIONAL CLINIC	PC00200300500000000000000000000000_00023	New	A skilled and capable wforce to support an igrowth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	47	180	75	84	69
Finance and Administration	OCCUPATIONAL HEALTH CLINIC EQUIP	PC00200300900000000000000000000000_00135	New	A skilled and capable wforce to support an igrowth	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	90	161	75	83	70
Finance and Administration	OFFICE FURNITURE: HUMAN RESOURCES	PC00200300500000000000000000000000_00018	New	Quality basic education	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	13	–	2	1
Finance and Administration	NETWORK INFRASTRUCTURE UPGRD	PC0010010020090010000000000000000000_00001	Upgrading	Respons, account, effective and effci local govern	Governance	Infrastructure:Existing:Upgrading:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	2 323	3 480	–	5 519	–
Finance and Administration	IT: NETWORK INFRASTRUCTURE UPGRADE	PC0010010020090010000000000000000000_00002	Upgrading	Respons, account, effective and effci local govern	Governance	Infrastructure:Existing:Upgrading:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	–	–	4 500	1 481	5 000
Finance and Administration	UMH 554 PUBLIC WIFI	PC0010020090010000000000000000000000_00001	New	Respons, account, effective and effci local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	2 321	–	–	–	–
Finance and Administration	DATA POINTS NEW / ADDITIONAL	PC0010020090010000000000000000000000_00002	New	Respons, account, effective and effci local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	–	20	70	71	73
Finance and Administration	RADIO NETWORK UPGRADE	PC0010020090020000000000000000000000_00003	New	Respons, account, effective and effci local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Core Layers	Information and Communication	Core Layers	Whole of the Municipality	–	–	–	–	–

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	EMPEMBENI: INSTALL ICT CONNECTIVITY LIBR	PC00100200903000000000000000000000_00001	New	Respons, account, effective and effic local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Distribution Layers	Information and Communication	Distribution Layer	Umhlathuze:Ward:Ward 13	66	-	-	-	-
Finance and Administration	SAP FINANCIAL ERP SYSTEM (AM)	PC00200200200700200400000000000000_00001	Upgrading	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:Existing:Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	47 662	-	-	-	-
Finance and Administration	SAP FINANCIAL ERP SYSTEM (BD)	PC00200200200700200400000000000000_00002	Upgrading	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:Existing:Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	-	-	-
Finance and Administration	EDRMS UPGRADE	PC00200200200700200400000000000000_00004	Upgrading	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:Existing:Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	-	19 228	-
Finance and Administration	IT: EDRMS UPGRADE	PC00200200200700200400000000000000_00005	Upgrading	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:Existing:Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	7 564	-	16 951
Finance and Administration	COMPUTER EQUIPM: WATER AND SANITATION	PC00200300400000000000000000000000_00001	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	164	200	-	-	-
Finance and Administration	NEW & REPLACE OF IT RELATED EQUIP	PC00200300400000000000000000000000_00003	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	3 360	3 472	-	-	-
Finance and Administration	LAPTOPS: INTEL I7	PC00200300400000000000000000000000_00009	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	-	-	-	-
Finance and Administration	ICT RESEARCH & DEVELOPMENT	PC00200300400000000000000000000000_00025	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	32	15	-	-	-
Finance and Administration	ICT RELATED EQUIPM FOR WWTW FACILITIES	PC00200300400000000000000000000000_00026	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	200	-	-	-
Finance and Administration	ICT RELATED EQUIPMENT FOR WTW FACILITIES	PC00200300400000000000000000000000_00027	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	200	-	-	-
Finance and Administration	MUNICIPAL BUILDINGS: IT EQUIPMENT	PC00200300400000000000000000000000_00028	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	131	-	-	-	-
Finance and Administration	LAPTOPS: FINANCIAL SERVICES	PC00200300400000000000000000000000_00030	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	141	-	-	-	-
Finance and Administration	NEW IT EQUIPM FOR SAFER CITY CCTV CENTRE	PC00200300400000000000000000000000_00031	New	Respons, account, effective and effic local govern	Governance	Non-Infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	1 247	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	ROADS&STORMW: NEWREPLACEMENT OF IT EQUIP	PC002003004000000000000000000000_00033	Planned	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	198	-	-	-
Finance and Administration	IT: ICT RESEARCH & DEVELOPMENT	PC002003004000000000000000000000_00035	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	-	265	265	273
Finance and Administration	IT: NEW & REPLACEMENT IT RELATED EQUIPM	PC002003004000000000000000000000_00036	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	-	4 500	2 468	2 542
Finance and Administration	ESS FIRE SYSTEM PHASE II	PC0020030070020040000000000000000_00010	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	81	100	-	-	-
Finance and Administration	ICT VULNERABILITY SCANS	PC0020030070020040000000000000000_00012	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	200	-	-	-
Finance and Administration	ICT CYBERSECURITY SYSTEM	PC0020030070020040000000000000000_00013	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	4 200	-	8 241	-
Finance and Administration	IT: ICT CYBER SECURITY	PC0020030070020040000000000000000_00016	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	-	13 956	-	6 456
Finance and Administration	IT: ICT VULNERABILITY TOOLS	PC0020030070020040000000000000000_00017	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	-	190	-	-
Finance and Administration	IT: INTEGRATED GRC AND AUDIT SYSTEM	PC0020030070020040000000000000000_00018	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	-	680	-	-
Finance and Administration	IT: MOBILE APPLICATION	PC0020030070020040000000000000000_00019	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	-	1 500	-	-
Finance and Administration	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC0020030090000000000000000000000_00051	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	(220)	-	-	-	-
Finance and Administration	CCTV AND BIOMETRIC SECURITY	PC0020030090000000000000000000000_00149	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Finance and Administration	AUDIO VISUAL SYSTEMS AND EQUIPMENT	PC0020030090000000000000000000000_00150	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	1 887	3 100	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	IT: AUDIO VISUAL SYSTEMS AND EQUIPMENT	PC00200300900000000000000000000000_00227	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	1 500	1 500	1 000
Finance and Administration	OFFICE FURNITURE AND EQUIPMENT	PC00200300500000000000000000000000_00038	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	3	1	–	–	–
Finance and Administration	NEW CAMERA FOR COUNCIL ACTIVITIES	PC00200300900000000000000000000000_00154	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	20	12	14	11
Finance and Administration	NEW REFRIGERATOR FOR OFFICE USE	PC00200300500000000000000000000000_00036	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	4	–	4	4	3
Finance and Administration	9MM PISTOLS	PC00200300900000000000000000000000_00037	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	77	–	–	–
Finance and Administration	SECURITY: NEW FIREARMS	PC00200300900000000000000000000000_00217	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	253	19	21	18
Finance and Administration	SCM FURNITURE & OFFICE EQUIPMENT	PC00200300500000000000000000000000_00039	New	An effici effecti and developm-orien public service	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	10	70	–	–	–
Housing	HOUSING: REFURB ESIKHALENI FLATS WARD 20	PC0020020010030020020000000000000000_00002	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Other Assets:Housing:Social Housing	Housing	Social Housing	Umhlathuze:Ward:Ward 20	–	–	3 198	3 571	2 975
Other	RICHARDS BAY AIRPORT REFURBISHMENT	PC0020020010080020010000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Renewal:Investment Property:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	–	884	–	–	–
Other	R/BAY AIRPORT: BACKUP SYSTEM	PC0020020020080010010000000000000000_00002	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	2 212	–	–	–	–
Other	R/BAY AIRPORT: FENCING	PC0020020020080010010000000000000000_00003	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	4 148	4 644	–	–	–
Other	R/BAY AIRPORT: AIR SIDE PAVEMENTS	PC0020020020080010010000000000000000_00004	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	1 679	3 000	–	–	–
Other	R/BAY AIRPORT: REFURB/STRUCTURAL REPAIR	PC0020020020080010010000000000000000_00005	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	2 736	–	–	–	1 803
Other	AIR TRANSPORT: R/B CONSTR SECURITY FENCE	PC0020020020080010010000000000000000_00009	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	–	–	500	2 612	2 729
Other	R/BAY AIRPORT: PARKHOME OFFICES	PC0020020020080020010000000000000000_00001	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	–	79	–	–	–

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Other	R/BAY AIRPORT: REFURBISH FIRE STAT&TOWER	PC00200200200800200100000000000000_00004	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	-	-	2 165	-	
Other	R/BAY AIRPORT: BACKUP WATER TANKS	PC00200200200800200100000000000000_00005	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	157	-	-	-	
Other	R/BAY AIRPORT: AIRSIDE PAVEMENTS	PC00200200200800200100000000000000_00006	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	-	3 499	-	-	
Other	R/BAY AIRPORT: BACKUP SYSTEM	PC00200200200800200100000000000000_00007	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	1 060	-	-	-	
Other	R/BAY AIRPORT: AIRFIELD GROUND LIGHTING	PC00200200200800200100000000000000_00009	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	800	-	-	-	
Other	R/BAY AIRPORT: AIRFIELD GROUND LIGHTING	PC00200300800200100000000000000000_00002	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	2 800	8 400	-	-	
Planning and Development	DESIGNS AND PLANS FOR WATERFRONT AREA	PC00100200800200000000000000000000_00005	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	209	4 650	3 000	-	-	
Planning and Development	DESIGNS AND PLANS FOR WATERFRONT AREA	PC00100200800200000000000000000000_00006	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	(209)	-	-	-	-	
Planning and Development	EMPANGENI: CBD MARKET STALLS	PC00200300200101800000000000000000_00004	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umhlatuze:Ward:Ward 23	3 509	9 881	12 000	-	-	
Planning and Development	SUP/INSTALL CONCRETE MARKET TABLES WRD20	PC00200300200101800000000000000000_00006	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umhlatuze:Ward:Ward 20	-	-	667	745	620	
Planning and Development	ECON DEV: PURCHASED LAND AIRPORT RELOCAT	PC00200300200101200000000000000000_00002	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Airports	Community Facilities	Airports	Whole of the Municipality	-	-	19 500	-	-	
Planning and Development	FURNITURE: CITY DEVELOPMENT	PC00200300500000000000000000000000_00008	New	A skilled and capable wforce to support an igrowth	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	20	152	-	-	-	
Planning and Development	REPL OF FURNITURE FOR ENG SERVICES	PC00200200100500000000000000000000_00003	Renewal	Decent employment through inclusive growth	Growth	Non- infrastructure:Existing:Renewal:Furniture and Office Equipment			Whole of the Municipality	38	94	8	10	7	
Public Safety	UPGRADING OF TRAINING YARD	PC00200200200300100500000000000000_00001	Upgrading	An effici effeci and developm-orien public service	Inclusion and access	Non- infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Yards	Operational Buildings	Yards	Whole of the Municipality	170	200	-	-	-	
Public Safety	FIRE FIGHTING: UPGRADING TRAINING YARD	PC00200200200300100500000000000000_00002	Upgrading	An effici effeci and developm-orien public service	Inclusion and access	Non- infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Yards	Operational Buildings	Yards	Whole of the Municipality	-	-	100	287	239	
Public Safety	ENSELENTI PARK HOME (FIRE SECTION)	PC00200300300100100000000000000000_00035	New	Respons, account, effective and effic local govern	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	236	-	-	-	-	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Public Safety	FIRE FIGHTING EQUIP	PC00200300900000000000000000000000_00006	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	868	996	-	-	-
Public Safety	EMPANGENI: GENERATOR FIRE STATION	PC00200300900000000000000000000000_00186	New	Respons, account, effective and effic local govern	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	200	-	-	-
Public Safety	FIRE FIGHTING: GENERATOR EMPG FIRE STAT	PC00200300900000000000000000000000_00228	New	An effici effecti and developm-orien public service	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	130	287	239
Public Safety	FIRE FIGHTING: FIRE FIGHTING EQUIPMENT	PC00200300900000000000000000000000_00229	New	An effici effecti and developm-orien public service	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	400	287	239
Road Transport	MEERENSEE: ROADS RESEALING (DUNE ROUTE)	PC0010010010060010000000000000000000_00006	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 1	-	15 000	5 000	8 000	5 000
Road Transport	ALTON: ROADS RESEALING MONDI ROAD	PC0010010010060010000000000000000000_00007	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 2	-	6 000	8 953	8 953	6 000
Road Transport	REHAB URBAN ROADS: ALUMINA & BULLION	PC0010010010060010000000000000000000_00010	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	949	5 851	-	-	-
Road Transport	ANNUAL KERB REPLACE CONTR (REPLACE 161)	PC0010010010060020000000000000000000_00003	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	1 369	1 000	-	-	-
Road Transport	ANNUAL WALKWAY REHAB (REPL VCNBDA1.162)	PC0010010010060020000000000000000000_00004	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	618	-	-	-	-
Road Transport	CONSTRUCTION OF STEEL BRIDGE	PC0010010010060020000000000000000000_00005	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Umhlathuze:Ward:Ward 2	1 190	74	-	4 228	-
Road Transport	ANNUAL KERB REPLACEMENT (BORROWINGS)	PC0010010010060020000000000000000000_00007	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	-	1 000	1 500
Road Transport	URBAN ROADS: ANNUAL WALKWAY REHABILATION	PC0010010010060020000000000000000000_00008	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	-	1 000	1 500
Road Transport	ESIKHALENI: INTERSECTION UPGRADE RECONS	PC0010010020060010000000000000000000_00003	Upgrading	An efficcompet and responsi econ inf network	Growth	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	335	-	-	-	-
Road Transport	UPGRD & SIGN 1 INTERSECT KNORH & ANGLERS	PC0010010020060010000000000000000000_00005	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 1	361	1 000	-	-	-
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010020060010000000000000000000_00006	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	448	-	-	-	-
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010020060010000000000000000000_00007	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	1 000	-	15 000	15 643
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010020060010000000000000000000_00008	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	115	369	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Road Transport	ESIKHALENI: MALL ROAD SAFETY	PC0010020060010000000000000000000000_00004	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	1 015	-	-	-	-
Road Transport	DESIGN&CONSTR; CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000_00028	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	5 198	3 000	-	-	-
Road Transport	AQUADENE: HOUSING ACCESS ROADS	PC0010020060010000000000000000000000_00050	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	1 194	11 976	9 300	-	-
Road Transport	DESIGN&CONSTR; CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000_00051	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	28 537	27 245	20 000	-	-
Road Transport	DESIGN&CONSTR; CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000_00058	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	(2 022)	-	-	-	-
Road Transport	DESG&CONSTR: CENTRAL INDUST AREA LINK RD	PC0010020060010000000000000000000000_00059	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	6 467	4 500	-	-	-
Road Transport	URBAN ROADS: AQUADENE HOUSING ACCESS RDS	PC0010020060010000000000000000000000_00065	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	187	-	-
Road Transport	URBAN ROADS: ARTERIAL FRAMEWORK PLAN REN	PC0010020060010000000000000000000000_00066	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	-	2 000	-
Road Transport	BUS SHELTERS & LAY BYES - ALL AREAS	PC0010020060020000000000000000000000_00004	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	549	500	-	-	-
Road Transport	TRAFFIC CALMING	PC0010020060020000000000000000000000_00005	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	2 423	1 000	-	-	-
Road Transport	WALKWAYS (REPLACE PROJECT V/CNBDAL1.184)	PC0010020060020000000000000000000000_00006	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	440	1 000	-	-	-
Road Transport	PEDESTRIAN BRIDGES	PC0010020060020000000000000000000000_00007	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	140	1 000	1 000	5 000
Road Transport	TRAFFIC CALMING	PC0010020060020000000000000000000000_00008	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	967	-	-	500	2 000
Road Transport	WALKWAYS	PC0010020060020000000000000000000000_00010	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	-	500	-
Road Transport	ENSELENI: CONSTR PEDESTRIAN BRIDGE WARD9	PC0010020060020000000000000000000000_00011	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	4 000	-	-	-
Road Transport	EMPANGENI: CONSTR PEDESTR BRIDGE DUMISAN	PC0010020060020000000000000000000000_00012	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	3 000	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Road Transport	URBAN ROADS: BUS SHELTERS&LAYBYES AAREAS	PC00100200600200000000000000000000_00013	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	-	500	3 000
Road Transport	COASTAL EROSION PROTECTION	PC00100200800100000000000000000000_00001	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Coastal Infrastructure:Sand Pumps	Coastal	Sand Pumps	Whole of the Municipality	417	1 000	-	-	-
Road Transport	URBAN ROADS: COASTAL EROSION PROTECTION	PC00100200800100000000000000000000_00002	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Coastal Infrastructure:Sand Pumps	Coastal	Sand Pumps	Whole of the Municipality	-	-	200	200	1 000
Road Transport	URBAN ROADS FURNITURE	PC00200300500000000000000000000000_00006	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	69	500	49	154	45
Road Transport	ROADS: MACHINERY & EQUIPMENT: BORROWINGS	PC00200300900000000000000000000000_00141	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	530	802	50	50	246
Road Transport	NSELENI: PHASE 1	PC00100100200600100000000000000000_00009	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	-	8 643	10 000
Road Transport	MANDLAZINI: PHASE 1B	PC00100200600100000000000000000000_00053	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	-	-	-
Road Transport	SUST RURAL ROADS (NGAMILA ROAD - ENIME)	PC00100200600100000000000000000000_00063	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 30	-	20 000	259	290	241
Road Transport	MANDLAZINI: PHASE 1B	PC00100200600100000000000000000000_00064	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	225	-	-	-	-
Road Transport	RURAL ROADS: MANDLAZINI - PHASE 1B	PC00100200600100000000000000000000_00067	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	9 000	-	-
Road Transport	EMPANGENI: A TAXI RANK	PC00200200200200102100000000000000_00008	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathuze:Ward:Ward 5	1 717	-	-	3 000	-
Road Transport	R/BAY: TAXI RANK - PHASE 2	PC00200200200200102100000000000000_00009	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	769	13 500	-	-	-
Road Transport	EMPANGENI: B TAXI RANK	PC00200200200200102100000000000000_00010	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	2 979	6 391	15 000	6 780	-
Road Transport	EMPANGENI: A TAXI RANK	PC00200200200200102100000000000000_00011	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathuze:Ward:Ward 5	394	2 000	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Road Transport	R/BAY: TAXI RANK: PHASE 2	PC00200200200200102100000000000000_00012	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Co mmunity Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	-	2 500	-	-	-
Public Safety	FURNITURE: TRAFFIC SECTION	PC002003005000000000000000000000_00020	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	25	75	-	51	-
Public Safety	EQUIP FOR TRAFFIC	PC002003009000000000000000000000_00007	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	14	45	45	-	-
Public Safety	CAMERAS FOR EVIDENCE COLLECTION	PC002003009000000000000000000000_00008	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	10	-	-	-
Public Safety	DIGITAL RADIOS: TRAFFIC ADMIN	PC002003009000000000000000000000_00038	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	20	-	-	42
Public Safety	REPLACE SPEED LASER (PROLASER)	PC002003009000000000000000000000_00179	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	19	-	-	-
Road Transport	FURNITURE: TRAFFIC LICENCING	PC002003005000000000000000000000_00004	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	60	34	-	-	-
Road Transport	TRAFFIC REGULATION: FURNITURE LICENSING	PC002003005000000000000000000000_00063	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	13	14	12
Road Transport	TRAFFIC REGULATION: EQUIPMENT LICENSING	PC002003009000000000000000000000_00237	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	13	14	12
Sport and Recreation	ALKANTSTRAND: UPGRADE RECREATIONAL AREA	PC002002002002002002000000000000_00025	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Co mmunity Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	200	-	-	-
Sport and Recreation	BEACHES: ALKANTSTR UPG RECREATIONAL AREA	PC002002002002002002000000000000_00030	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Co mmunity Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	-	50	240	250
Sport and Recreation	ALKANTSTRAND: BUILDING & STRUCT REPAIR	PC002003002002002000000000000000_00003	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	2 476	-	-	-	-
Sport and Recreation	BEACHES: OFFICE FURNITURE & EQUIPMENT	PC002003005000000000000000000000_00044	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	170	-	-	-
Sport and Recreation	BEACHES: OFFICE FURNITURE & EQUIPMENT	PC002003005000000000000000000000_00059	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	100	164	220

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Sport and Recreation	BEACHES: MACHINERY AD EQUIPMENT	PC00200300900000000000000000000000_00187	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	300	22	–	–
Sport and Recreation	BEACHES: MACHINERY AND EQUIPMENT	PC00200300900000000000000000000000_00230	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	28	340	150
Sport and Recreation	FURNITURE & OFFICE EQUIPM: PARKS SECTION	PC00200300500000000000000000000000_00034	New	An effici effeci and developm-orien public service	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	21	19	57	101	–
Sport and Recreation	VARIOUS SMALL MACHINERY (HORTICULTURE)	PC00200300900000000000000000000000_00013	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	350	–	300	333
Sport and Recreation	RIDE ON MOWERS	PC00200300900000000000000000000000_00039	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	1 962	700	–	–	–
Sport and Recreation	REPLACEMENT : SLASHERS	PC00200300900000000000000000000000_00136	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Umlathuze:Ward:Ward 26	–	200	200	200	1 000
Sport and Recreation	COMM PARKS: RIDE ON MOWERS (PARKS)	PC00200300900000000000000000000000_00231	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	1 000	1 000	–
Sport and Recreation	PARKS ADMIN: FURNITURE & OFFICE EQUIPM	PC00200300500000000000000000000000_00049	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	4	1	1	1
Sport and Recreation	AQUADENE: RENOVATION OF POOL	PC00200200100200200200000000000000_00018	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	–	–	–
Sport and Recreation	SWIM POOLS: RENOVATION AQUADENE POOL	PC00200200100200200200000000000000_00025	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	250	85	150
Sport and Recreation	EMPANGENI: POOL UPGRADE/RENOVATIONS	PC00200200200200200200000000000000_00012	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	4 056	–	–	–
Sport and Recreation	ARBORETUM: IMPROV/RENOVATIONS TO POOL	PC00200200200200200200000000000000_00023	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	720	–	–	–
Sport and Recreation	SWIMMING POOL - VULINDLELA	PC00200200200200200200000000000000_00028	Upgrading	A diverse, socially cohesive society with a common	3	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	2 502	7 300	–	–	–
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV ARBORETUM POOL	PC00200200200200200200000000000000_00031	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	1 000	1 000	350

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV ESKHALEN POOL	PC00200200200200200200000000000000_00032	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	300	50	450
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV EMPANGENI POOL	PC00200200200200200200000000000000_00033	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	–	350	150
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV BRACKENHM POOL	PC00200200200200200200000000000000_00034	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	200	500	550
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV MEERENSEE POOL	PC00200200200200200200000000000000_00035	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	700	514	455
Sport and Recreation	KWADLANGEZWA: SWIMMING POOL	PC00200300200200200000000000000000_00021	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	4 443	1 500	–	200	450
Sport and Recreation	KWADLANGEZWA: SWIMMING POOL	PC00200300200200200000000000000000_00024	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	11 770	1 884	–	250	150
Sport and Recreation	VULINDLELA/KWADLANGEZWA SWIMMING POOL	PC00200300200200200000000000000000_00026	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	13 305	–	–	–	–
Sport and Recreation	VULINDLELA/KWADLANGEZWA SWIMMING POOL	PC00200300200200200000000000000000_00029	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(5 412)	–	–	–	–
Sport and Recreation	POOLS: OFFICE FURNITURE & EQUIPMENT	PC00200300500000000000000000000000_00045	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	17	–	–	–
Sport and Recreation	SWIM POOLS: OFFICE FURNITURE & EQUIP	PC00200300500000000000000000000000_00060	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	200	750	100
Sport and Recreation	LANE REELS	PC00200300900000000000000000000000_00014	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	344	–	–	–
Sport and Recreation	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC00200300900000000000000000000000_00061	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	220	–	–	–	–

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Sport and Recreation	SAFES : SWIMMING POOLS	PC00200300900000000000000000000000_00140	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	350	300	250
Sport and Recreation	POOLS: MACHINERY AND EQUIPMENT	PC00200300900000000000000000000000_00189	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	799	75	750	200
Sport and Recreation	SWIM POOLS: LANE REELS	PC00200300900000000000000000000000_00232	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	200	150	400
Sport and Recreation	UPGRADE OF RECREATIONAL FACILITIES	PC00200200100200200200000000000000_00008	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	200	-	-	-
Sport and Recreation	SPORT DEV: REFUR KHAYALETHU ABLUTION FAC	PC00200200100200200200000000000000_00026	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 20	-	-	2 000	-	-
Sport and Recreation	UPGRADE : BHUCANANA SPORT CENTRE	PC00200200200200200200000000000000_00001	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Indoor Facilities	Recreational Facilities	Indoor Facilities	Whole of the Municipality	-	-	-	-	2 113
Sport and Recreation	RESURF: 4 X VOLLEYBALL COURT - CENT CMPL	PC00200200200200200200000000000000_00002	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	3 800	-	-	-
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC00200200200200200200000000000000_00015	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	-	-	-	-
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC00200200200200200200000000000000_00021	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	5 223	7 900	-	-	-
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC00200200200200200200000000000000_00024	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	6 049	4 000	-	-	-
Sport and Recreation	NTAMBANANA: NEW ASTROTURF SOCCER FIELD	PC00200300200200200000000000000000_00028	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 32	-	2 000	-	2 357	-
Sport and Recreation	RIDE ON MOWERS (SPORTS)	PC00200300900000000000000000000000_00168	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	79	-	-	-	-
Sport and Recreation	UMHLATHUZE: FENCING FOR STADIUM	PC00200200100200200200000000000000_00003	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	1 000	-	-	-
Sport and Recreation	REFURBISHMENT OF STADIUM	PC00200200100200200200000000000000_00015	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	11 985	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Sport and Recreation	UMHLATHUZE: STADIUM MASTER PLAN	PC00200300200200200000000000000000_00025	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 2	130 330	27 831	12 628	27 500	22 905
Waste Management	ALTON: UPGR TRANSFER STATION (PHASE 1&2)	PC00100100200200200000000000000000_00003	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	1 184	24	5 386	-	5 472
Waste Management	NSELENI: UPGR MATERIAL RECOVERY FACILITY	PC00100100200200200000000000000000_00004	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	-	2 500	1 874	2 500
Waste Management	MEERENSEE: UPGRADE BUY BACK CENTRE	PC00100100200200200000000000000000_00006	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	-	-	5 321	-
Waste Management	MZINGAZI: UPGRADE OF RECOVERY CENTRE	PC00100100200200200000000000000000_00007	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	31	-	-	-	-
Waste Management	NSELENI: UPGR MATERIAL RECOVERY FACILITY	PC00100100200200200000000000000000_00009	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	234	-	-	-	-
Waste Management	SOLID WASTE: ALTON UPG TRANSFER STATION	PC00100100200200200000000000000000_00010	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	-	1 700	2 000	2 000
Waste Management	EMPANGENI: EST MATERIAL RECOVERY FACL	PC00100200200200000000000000000000_00004	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	4 000	-	-	-
Waste Management	NGWELEZANE: EST MATERIAL RECOVERY FACL	PC00100200200200000000000000000000_00005	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	386	2 000	-	-	-
Waste Management	ESIKHALENI: EST MATERIAL RECOVERY FACL	PC00100200200200000000000000000000_00007	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	-	2 719	2 000	2 000
Waste Management	SKIPS	PC00200200100900000000000000000000_00016	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Machinery and Equipment			Umhlathuze:Ward:Ward 2	-	1 500	-	-	-
Waste Management	SOLID WASTE: SKIPS	PC00200200100900000000000000000000_00018	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Machinery and Equipment			Umhlathuze:Ward:Ward 2	-	-	2 800	2 000	3 000
Waste Management	SOLID WASTE: FURNITURE WASTE MANAGEMENT	PC00200300500000000000000000000000_00061	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	100	-	-
Waste Management	REPLACEMENT: FURNITURE FOR WASTE DEPOTS	PC00200300500000000000000000000000_00050	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	6	30	33	28
Waste Water Management	NGWELEZANE: REPLACEMENT OF WATER PUMPS	PC00100100100400500000000000000000_00010	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	2 887	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes	2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Waste Water Management	REPLACE OF PUMPS	PC0010010010050010000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlatuze:Ward:Ward 2	21 380	27 438	39 000	7 000	10 000
Waste Water Management	REPLACEMENT OF PUMPS	PC0010010010050010000000000000000000_00002	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlatuze:Ward:Ward 2	7 443	1 873	-	-	-
Waste Water Management	UPGRADING OF MS 2 PUMP STATION CAP RB	PC0010010020050010000000000000000000_00004	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlatuze:Ward:Ward 2	1 811	-	-	-	-
Waste Water Management	UPGRADE OF NKONINGA PUMPSTATION	PC0010010020050010000000000000000000_00008	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	4 995	-	-	-	-
Waste Water Management	ARBORETUM: UPGRADE OF WASTE WATER PUMP	PC0010010020050010000000000000000000_00009	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	7 597	-	-	-	-
Waste Water Management	ESIKHALEN: TRANSFER PUMPSTATION	PC0010010020050010000000000000000000_00010	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	1 116	-	-	-	-
Waste Water Management	UPGRADING OF FELIXTON MAIN PUMPSTATION	PC0010010020050010000000000000000000_00011	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	495	-	-	-	-
Waste Water Management	PEARCE CRESCENT PUMP STATION UPGRADE	PC0010010020050010000000000000000000_00013	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	13 331	-	-	-	-
Waste Water Management	UPGRADE OF NKONINGA PUMPSTATION	PC0010020040040000000000000000000000_00004	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	2 470	-	-	-
Waste Water Management	MECHANICAL EQUIPM UPGRADE - MZINGAZI WTW	PC0020030090000000000000000000000000_00169	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	1 000	3 000	3 000
Waste Water Management	MECHANICAL EQUIPMENT UPGRADE - MZINGAZI	PC0020030090000000000000000000000000_00170	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Waste Water Management	MECHANICAL EQUIPMENT UPGRADE - NGWELEZAN	PC0020030090000000000000000000000000_00172	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	2 385	-	-	-
Waste Water Management	PUMP STATION: MECH EQUIPM UPG ESKHAW WTW	PC0020030090000000000000000000000000_00238	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	1 000	1 000
Waste Water Management	PUMP STATION: MECH EQUIPM UPG NGWELE WTW	PC0020030090000000000000000000000000_00239	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	1 000	1 000
Waste Water Management	VULINDELA: UPGRADE SEWER PIPELINE	PC0010010020050020000000000000000000_00001	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Umhlatuze:Ward:Ward 30	-	-	-	-	-
Waste Water Management	VULINDELA: UPGRADE SEWER PIPELINE	PC0010010020050020000000000000000000_00002	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	623	-	-	-	-
Waste Water Management	EMPANG UPGR OF WASTE WATER TREATM PLANT	PC0010010020050030000000000000000000_00006	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	19 084	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Waste Water Management	MZINGAZI: SEWER RETICULATION	PC00100100200500400000000000000000_00003	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	103	-	-	-	-
Waste Water Management	MZINGAZI: SEWER RETICULATION	PC00100100200500400000000000000000_00008	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	-	13 652	-	-	-
Waste Water Management	NSELENI: UPGRADE SEWER	PC00100100200500400000000000000000_00009	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Umhlatuze:Ward:Ward 6	3 951	-	2 000	10 000	10 000
Waste Water Management	DUMISANI MAKAHYE: VILLAGE BULK SERVICES	PC00100200500200000000000000000000_00012	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	6	-	-	-	-
Waste Water Management	RURAL SANITATION	PC00100200500200000000000000000000_00014	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	3 606	1 500	-	36 193	49 861
Waste Water Management	SEWER MASTER PLAN	PC00100200500200000000000000000000_00015	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	-	1 000	2 000	1 000	1 000
Waste Water Management	RURAL SANITATION	PC00100200500200000000000000000000_00016	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	1 143	-	-	-	-
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00003	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	-	-	-	-	-
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00004	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	2 677	-	-	-	-
Waste Water Management	MANDLANZINI AGRI VILLAGE SEWER	PC00100200500400000000000000000000_00005	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	7 659	-	-	-	-
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00006	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	(2 677)	-	-	-	-
Waste Water Management	MANDLANZINI: AGRI VILLAGE SEWER	PC00100200500400000000000000000000_00007	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	2 836	-	-	-	-
Waste Water Management	FURNITURE: WATER AND SANITATION SECTION	PC00200300500000000000000000000000_00003	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	166	125	-	-	-
Waste Water Management	SEW NETWORK: FURNITURE WATER&SANITAT SEC	PC00200300500000000000000000000000_00064	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	100	100	100
Waste Water Management	DUNFORD ROAD CULVERT REHABILITATION	PC00100100100700100000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Storm water Infrastructure:Drainage Collection	Stormwater	Drainage Collection	Whole of the Municipality	-	-	200	500	1 000
Waste Water Management	AQUADENE: BULK STORMWATER INFRASTRUCTURE	PC00100200700200000000000000000000_00003	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Storm water Infrastructure:Storm water Conveyance	Stormwater	Conveyance	Whole of the Municipality	705	4 000	6 245	7 033	5 274
Waste Water Management	STORM WATER MGMT: AQUADENE BULK INFRAST	PC00100200700200000000000000000000_00004	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Storm water Infrastructure:Storm water Conveyance	Stormwater	Conveyance	Whole of the Municipality	-	-	7 270	-	-
Waste Water Management	EMPANGENI: W/WATER TREATM WORKS (WULA)	PC00100100100500300000000000000000_00003	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	-	-
Waste Water Management	ALTON: W/WATER TREATM WORKS MACER (WULA)	PC00100100100500300000000000000000_00004	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	-	-
Waste Water Management	ARBORETUM: W/WATER TREATM WORKS MAC WULA	PC00100100100500300000000000000000_00006	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Waste Water Management	ESIKHALENI: WWATER TREATM WORKS (WULA)	PC0010010010050030000000000000000000_00007	Renewal	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	–	–
Waste Water Management	VULINDLELA: WWATER TREATM WORKS (WULA)	PC0010010010050030000000000000000000_00008	Renewal	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 484	500	–	–	–
Waste Water Management	NSELENI: WWATER TREATMENT WORKS (WULA)	PC0010010010050030000000000000000000_00009	Renewal	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	–	–
Waste Water Management	WT-TM: W-WATER TREATMENT WORKS VULINDLEL	PC0010010010050030000000000000000000_00027	Renewal	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	500	500
Waste Water Management	WASTE WATER TREATMENT PLANTS AUTOMATION	PC0010010020050030000000000000000000_00009	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 965	2 000	–	–	–
Waste Water Management	ARBORETUM: UPGR WWATER PUMP MAC WWTW	PC0010010020050030000000000000000000_00010	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 577	–	–	–	–
Waste Water Management	ESIKHALENI: UPGR WWATER PUMP WWTW	PC0010010020050030000000000000000000_00011	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	1 670	–	–	–
Waste Water Management	NGWELEZANE: UPGRADE WWATER PUMP WWTW	PC0010010020050030000000000000000000_00012	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 709	–	–	–	–
Waste Water Management	UPGR WIWATER PUMP NSELEN WWTW	PC0010010020050030000000000000000000_00013	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	985	571	–	–	–
Waste Water Management	ALTON: UPGR WWATER PUMP MACERATOR	PC0010010020050030000000000000000000_00014	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	3 789	975	–	–	–
Waste Water Management	WT-TM: UPG W-WATER PUMP ALTON MACERATOR	PC0010010020050030000000000000000000_00015	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	500	500
Waste Water Management	WT-TM: UPG W-WATER PUMP ARBORE MACERATOR	PC0010010020050030000000000000000000_00016	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	500	500
Waste Water Management	WT-TM: UPG W-WATER PUMP ESIKHALENI WORKS	PC0010010020050030000000000000000000_00017	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	1 000	1 000
Waste Water Management	WT-TM: UPG W-WATER PUMP NGWELEZANE WORKS	PC0010010020050030000000000000000000_00018	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	500	500
Waste Water Management	WT-TM: UPG W-WATER PUMP NSELEN WORKS	PC0010010020050030000000000000000000_00019	Upgrading	An efficompert and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	700	700

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Waste Water Management	WT-TM: W-WATER TREATM PLANTS AUTOMATION	PC0010010020050300000000000000000000_00020	Upgrading	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	4 800	2 000	
Waste Water Management	EMPANGENI: UPRG WASTE WATER TREATM PLANT	PC0010010020050400000000000000000000_00010	Upgrading	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	18 047	4 561	-	3 000	3 000	
Waste Water Management	WULA: ALTON MACER: WATER RIGHTS	PC002002001007002001000000000000000000_00002	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(194)	-	-	-	-	
Waste Water Management	WULA: ARBORET MACER: WATER RIGHTS	PC002002001007002001000000000000000000_00004	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(333)	-	-	-	-	
Waste Water Management	ESIKHALENI: WULA: WATER RIGHTS	PC002002001007002001000000000000000000_00007	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(135)	-	-	-	-	
Waste Water Management	ENSELENI: WULA: WATER RIGHTS	PC002002001007002001000000000000000000_00011	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(85)	-	-	-	-	
Waste Water Management	WULA: NGWELEZANA: WATER RIGHTS	PC002002001007002001000000000000000000_00012	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(259)	-	-	-	-	
Waste Water Management	NGWELEZANE: W/WATER TREATM WORKS (WULA)	PC002002001007002001000000000000000000_00013	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	259	-	-	-	-	
Waste Water Management	ENSELENI: W/WATER TREATM WORKS (WULA)	PC002002001007002001000000000000000000_00014	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	85	-	-	-	-	
Waste Water Management	ESIKHALENI: W/WATER TREATM WORKS (WULA)	PC002002001007002001000000000000000000_00015	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	135	-	-	-	-	
Waste Water Management	W/WATER TREATM WORKS ARBORET MACER (WULA)	PC002002001007002001000000000000000000_00016	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	333	-	-	-	-	
Waste Water Management	W/WATER TREATM WORKS ALTON MACER (WULA)	PC002002001007002001000000000000000000_00017	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	194	-	-	-	-	
Waste Water Management	SECURITY FENCE FOR WASTE WATER T/WORKS	PC002002002003001001000000000000000000_00033	Upgrading	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	500	-	-	-	
Waste Water Management	WT-TM: SECURETY FENCE WASTE WATER WORKS	PC002002002003001001000000000000000000_00036	Upgrading	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	3 000	3 000	1 000	
Waste Water Management	GENERATORS: WASTE WATER TREATMENT FAC	PC002003009000000000000000000000000000_00204	New	An efficompel and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	9 782	4 000	8 000	-	
Water Management	WATER QUALITY EQUIPMENT	PC002003009000000000000000000000000000_00019	New	An efficompel and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	354	-	-	-	
Water Management	LABORATORY EQUIPMENT	PC002003009000000000000000000000000000_00020	New	An efficompel and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	855	-	-	-	-	
Water Management	LAB EQUIPMENT FOR VARIOUS WWTW AND WTW	PC002003009000000000000000000000000000_00159	New	An efficompel and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	123	-	5 000	5 000	
Water Management	WATER QUALITY EQUIPMENT	PC002003009000000000000000000000000000_00205	New	An efficompel and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	5 000	5 000	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	WATER RETICULATION SYSTEM: WARD 18 & 22	PC0010010020040070000000000000000000_00012	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	28 718	4 500	-	-	-
Water Management	NTAMBANANA: BOREHOLES	PC0010020040020000000000000000000000_00003	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Boreholes	Water	Boreholes	Whole of the Municipality	-	-	4 000	5 000	3 000
Water Management	CONSTRUCTION OF 3ML RESERVOIR FOR NTAMBA	PC0010020040030000000000000000000000_00020	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	(6 674)	-	-	-	-
Water Management	NTAMBANANA: CONSTR OF 3ML RESERVOIR	PC0010020040030000000000000000000000_00022	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	22 685	-	-	-	-
Water Management	PUMPSTATION - FOREST RESERVOIR TO VULIND	PC0010020040040000000000000000000000_00005	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	1 000	5 000	-	-
Water Management	NTAMBANANA: BULK WATER SUPPLY	PC0010020040060000000000000000000000_00005	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	(11 167)	-	-	-	-
Water Management	NTAMBANANA: BULK WATER SUPPLY	PC0010020040060000000000000000000000_00007	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	24 724	-	9 419	5 614	5 971
Water Management	NTAMBANANA: BULK WATER SUPPLY	PC0010020040060000000000000000000000_00009	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	(2 500)	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE R	PC0010020040070000000000000000000000_00017	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-
Water Management	WATER RETICULATION SYSTEM WARD 18 & 22	PC0010020040070000000000000000000000_00047	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	16 541	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE R	PC0010020040070000000000000000000000_00062	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	646	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE G	PC0010020040070000000000000000000000_00063	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	14 000	-	-	-
Water Management	MKHWANAZI NORTH: ZONE Z	PC0010020040070000000000000000000000_00065	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	10 000	10 000
Water Management	MKHWANAZI NORTH: ZONE S	PC0010020040070000000000000000000000_00066	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	21 163	23 918
Water Management	WATER RETIC SYSTEM FOR WARD 18 & 22	PC0010020040070000000000000000000000_00067	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	36 831	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE R	PC0010020040070000000000000000000000_00072	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	1 545	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE G	PC0010020040070000000000000000000000_00078	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-
Water Management	5ML PACKAGE PLANT AND 2 X 3ML RESERVOIRS	PC0010020040070000000000000000000000_00079	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	18 766	-	-	-
Water Management	INSTALLATION OF PREPAID WATER METERS	PC0010020040080000000000000000000000_00010	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	5 907	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	INSTALLATION OF NEW INLETS FOR RESERVOIR	PC0010010010040030000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	16 531	–	–	–	–
Water Management	BHEKIZITHA: REPL 600 WITH 630 HDPE PIPE	PC0010010010040060000000000000000000_00002	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	14 401	–	–	–	–
Water Management	EMPANGENI: 450MM BULK LINE REPLACEMENT	PC0010010010040060000000000000000000_00008	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	7 789	–	–	–	–
Water Management	EMPANGENI: 450MM BULK LINE REPLACEMENT	PC0010010010040060000000000000000000_00009	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	7 550	–	–	–	–
Water Management	ALTON: NORTH & SOUTH WATER PIPE REPLACEM	PC0010010010040070000000000000000000_00012	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	31 937	40 000	30 000	–	–
Water Management	BRDSWOOD: PIPE REPLACEMENT	PC0010010010040070000000000000000000_00013	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 4	–	–	10 000	20 000	20 000
Water Management	AQUADENE: PIPE REPLACEMENT	PC0010010010040070000000000000000000_00015	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 26	–	–	10 000	20 000	20 000
Water Management	VELDENVLE: PIPE REPLACEMENT (WSIG) PH I	PC0010010010040070000000000000000000_00018	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	–	–	–	10 129	20 000
Water Management	REPLACEMENT OF 600MM AC PIPE WITH HDPE	PC0010010010040070000000000000000000_00025	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	6 865	–	–	–
Water Management	NGWELEZANE: 250MM AC PIPE: WTW TO RESERV	PC0010010010040070000000000000000000_00031	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	2 372	–	–	–
Water Management	PIPE REPLACEMENT FOR VARIOUS AREAS	PC0010010010040070000000000000000000_00032	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	3 000	–	–	–
Water Management	BRACKENHAM: PIPE REPLACEMENT (WSIG)	PC0010010010040070000000000000000000_00033	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	–	–	10 000	20 000	20 000
Water Management	REPLACEMENT OF 600MM AC PIPE AT SALIGNA	PC0010010010040070000000000000000000_00034	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	1 750	–	–	–	–
Water Management	PIPE REPLACEMENT FOR VARIOUS AREAS	PC0010010010040070000000000000000000_00037	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	21 707	50 000	35 000	40 000
Water Management	REPLACEMENT OF OUTLET VALVE AT PEARCE CR	PC0010010010040070000000000000000000_00039	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	2 070	–	–	–
Water Management	REPLACE 600MM PIPE/630M HDPE PIPE MZINGW	PC0010010010040070000000000000000000_00040	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	7 484	–	–	–
Water Management	P/CRESCENT: UPGR WATER PUMPSTN ELEC INFR	PC0010010020040040000000000000000000_00001	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	–	5 626	–	1 000	–

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	U-WATER: NGWE MAD RES UPG W- WORKS EL INF	PC0010010020040050000000000000000000_00006	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Umhlatiuze:Ward:Ward 2	-	-	-	2 000	2 000
Water Management	ESIKHALENI: UPRG OF VALVES	PC0010010020040070000000000000000000_00002	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	500	4 000	-
Water Management	ESIKHALENI: UPGRADING OF VALVES	PC0010010020040070000000000000000000_00003	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	3 935	-	-	-
Water Management	VULINDELA: UPGRD W/WORKS IN ELECT INFRA	PC0010010020040070000000000000000000_00007	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	2 000	2 000
Water Management	UPGRADE OF JOHN ROSS WATER SUPPLY LINE	PC0010010020040070000000000000000000_00011	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	1 553	-	-	-	-
Water Management	UB WT: UPGRADING VALVES IN RICHARDS BAY	PC0010010020040070000000000000000000_00014	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	1 000	1 000	-
Water Management	EMPANGENI: MEGA HOUSING BULK SERV WATER	PC0010020040060000000000000000000000_00006	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	291	-	-	-	-
Water Management	REDUCTION OF NON-REVENUE (WSKG)	PC0010020040070000000000000000000000_00010	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	5 062	-	-	-	-
Water Management	NTAMBANANA: WATER RETICULATION	PC0010020040070000000000000000000000_00025	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	34 898	24 000	12 100	29 233	10 000
Water Management	200 STATIC TANKS	PC0010020040070000000000000000000000_00026	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatiuze:Ward:Ward 2	360	500	-	-	-
Water Management	ASSET TAKE-ON ACQUISITION: INFRASTR	PC0010020040070000000000000000000000_00028	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-
Water Management	REDUCTION OF NON-REVENUE (CRR)	PC0010020040070000000000000000000000_00045	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(2 099)	-	-	4 000	1 000
Water Management	PACKAGE PLANT	PC0010020040070000000000000000000000_00051	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(18)	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	ESHIKHALENI: BULK INFR WATER SUPPLY:BD CONSTR 5ML PACKAGE PLANT & 2 X 3ML RES	PC0010020040070000000000000000000000_00060	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Whole of the Municipality	232	-	-	-	-
Water Management		PC0010020040070000000000000000000000_00068	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Distribution Infrastructure:New:Water Supply	Water	Distribution	Whole of the Municipality	6 328	17 800	-	-	-
Water Management	REDUCTION OF NON-REVENUE	PC0010020040070000000000000000000000_00074	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Whole of the Municipality	-	500	5 000	7 000	8 000
Water Management	CONSTRUCTION OF PACKAGE PLANT	PC0010020040070000000000000000000000_00075	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Whole of the Municipality	25 126	34 700	62 211	-	-
Water Management	NTAMBANANA: WATER RETICULATION	PC0010020040070000000000000000000000_00077	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Whole of the Municipality	433	-	-	-	-
Water Management	U-WATER: 200 STATIC TANKS	PC0010020040070000000000000000000000_00081	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Umhlatuze:Ward:Ward 2	-	-	200	1 000	1 000
Water Management	INSTALLATION OF PREPAID WATER METERS	PC0010020040080000000000000000000000_00009	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Whole of the Municipality	-	10 000	10 000	8 279	9 355
Water Management	U-WATER: INSTALL PREPAID WATER METERS	PC0010020040080000000000000000000000_00012	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Umhlatuze:Ward:Ward 2	-	-	-	-	11 750
Water Management	SECURITY FENCE FOR WATER TREATMENT WORKS	PC002003003001001000000000000000000000_00028	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	300	2 500	-	-	-
Water Management	U-WATER: SECURITY FENCE WT TM WORKS	PC002003003001001000000000000000000000_00059	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	2 329	1 000	1 000
Water Management	TOOLS FOR WATER AND SANITATION	PC002003009000000000000000000000000000_00040	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	485	300	-	-	-
Water Management	U-WATER: DATA LOGGERS	PC002003009000000000000000000000000000_00235	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	750	500	500
Water Management	U-WATER: TOOLS WATER AND SANITATION	PC002003009000000000000000000000000000_00236	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	500	500	500
Water Management	REPLACEMENT: BULK WATER METERS	PC001001001004008000000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply	Water	Distribution	Whole of the Municipality	(938)	-	-	-	-
Water Management	REPLACEMENT BULK WATER METERS	PC001001001004008000000000000000000000_00005	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply	Water	Distribution	Whole of the Municipality	-	320	2 000	5 000	5 000
Water Management	MEERENSEE: CONSTR OF 2ND RESERVOIR	PC001002004003000000000000000000000000_00013	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Reservoirs	Umhlatuze:Ward:Ward 2	3 439	-	-	-	-
Water Management	BULK MASTER PLAN	PC001002004007000000000000000000000000_00011	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Umhlatuze:Ward:Ward 2	-	500	-	-	-
Water Management	NEW WATER METERS	PC001002004007000000000000000000000000_00013	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply	Water	Distribution	Umhlatuze:Ward:Ward 2	(2 715)	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Water Management	EMPEMBENI: KWADUBE WATER UPGRADE	PC0010020040070000000000000000000000_00056	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 13	57 771	10 000	10 000	15 000	11 388	
Water Management	KWADUBE: WATER IMPROVEMENT RETICULATION	PC0010020040070000000000000000000000_00076	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	5 953	–	–	–	–	
Water Management	NEW WATER METERS	PC0010020040080000000000000000000000_00002	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlatuze:Ward:Ward 2	–	–	7 300	5 000	5 000	
Water Management	NEW WATER METERS (REPLACE I/DOBD02.253)	PC0010020040080000000000000000000000_00003	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlatuze:Ward:Ward 2	8 791	–	–	–	–	
Water Management	REFURBISHMENT OF WATER TREATMENT WORKS	PC0010010010040050000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	3 222	822	–	–	–	
Water Management	NGWELEZANE: REPLACEMENT OF PUMPS AT WTW	PC0010010010040050000000000000000000_00006	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	(935)	–	–	–	–	
Water Management	ESIKHALENI: WATER TREATMENT WORK ELEC RP	PC0010010010040050000000000000000000_00008	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	27 993	–	–	–	–	
Water Management	ESIKHALENI: WTW LAKE PUMPS REPLACEMENT	PC0010010010040050000000000000000000_00009	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	27 610	–	–	–	–	
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC0010010020040050000000000000000000_00003	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	1 298	720	–	–	–	
Water Management	REFURBISHMENT OF WATER TREATMENT WORKS	PC0010010020040050000000000000000000_00004	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	1 500	13 900	–	5 000	10 000	
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC0010010020040050000000000000000000_00005	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	–	2 215	–	–	–	
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC0010010020040050000000000000000000_00007	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	–	–	1 000	5 000	5 000	
Water Management	ESIKHALENI: WATER WORKS SPILLAGE CONTAIN	PC0010010020050030000000000000000000_00008	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Treatment Works	Whole of the Municipality	1 355	–	–	–	–	
Water Management	GENERATORS FOR WATER TREATMENT FACIL	PC0020030090000000000000000000000000_00163	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	10 174	–	–	–	
Water Management	GENERATORS: WATER TREATMENT FACILITIES	PC0020030090000000000000000000000000_00209	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	3 000	5 000	–	
Water Management	GENERATOR	PC0020030090000000000000000000000000_00215	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	806	–	–	–	–	
Finance and Administration	REPLACE EQUIP ALL FS SECTIONS	PC0020030050000000000000000000000000_00027	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	113	–	–	–	
Finance and Administration	REPLACEMENT: FURNITURE ALL DEPARTMENTS	PC0020030050000000000000000000000000_00031	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	149	–	109	–	–	
Finance and Administration	NEW MACHINERY & EQUIPMENT	PC0020030090000000000000000000000000_00182	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	20	–	–	–	
Environmental Protection	ALKANTSTRAND: STAIRCASE,VIEWING DECK,RAM	PC0010010010080020000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	542	1 131	–	97	81	
Parent Capital expenditure										1 010 422	817 407	610 994	617 524	572 573	
Total Capital expenditure										1 010 422	817 407	610 994	617 524	572 573	

Table 72 MBRR Table SA37 - Projects delayed from previous financial year

R thousand Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Previous target year to complete	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
											Original Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality: None															

2.12 Legislation compliance status

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

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the City's website.

2. Internship programme

The City is participating in the Municipal Financial Management Internship programme and has employed seven interns undergoing training in various divisions of the Financial Services Department. From the onset of this programme, Council has appointed twenty six interns on a permanent basis.

3. Budget and Treasury Office

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

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Enterprise Risk Management Committee

A ERM committee has been established and is fully functional

6. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2024/25 MTREF in May 2024 directly aligned and informed by the 2024/25 MTREF.

7. Annual Report

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

8. MFMA Training

The MFMA training module in electronic format is presented at the City's internal centre and training is ongoing.

2.13 Other supporting documents

Table 73 MBRR Table SA1 - Supporting detail to budgeted financial performance

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
REVENUE ITEMS:									
<u>Non-exchange revenue by source</u>									
Exchange Revenue									
<i>Total Property Rates</i>	592 011	581 374	688 609	1 050 823	1 024 502	1 024 502	1 111 040	1 167 050	1 225 883
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	(40 838)	(13 931)	(72 802)	(313 994)	(310 535)	(310 535)	(332 817)	(349 915)	(367 891)
Net Property Rates	551 173	567 444	615 808	736 829	713 967	713 967	778 224	817 135	857 992
Exchange revenue service charges									
<i>Service charges - Electricity</i>									
<i>Total Service charges - Electricity</i>	1 580 664	1 667 511	1 852 467	2 199 813	2 340 313	2 340 313	2 595 666	2 822 691	3 071 679
per month)	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kw/h per indigent household per month)	-	(7 154)	(423)	(49 482)	(49 482)	(49 482)	(52 844)	(55 690)	(58 416)
<u>Net Service charges - Electricity</u>	1 580 664	1 660 357	1 852 044	2 150 331	2 290 831	2 290 831	2 542 822	2 767 000	3 013 264
<i>Service charges - Water</i>									
<i>Total Service charges - Water</i>	497 941	765 636	574 535	731 902	672 732	672 732	719 662	757 144	796 294
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	(494)	(95 192)	(20 045)	(91 679)	(36 479)	(36 479)	(21 427)	(22 499)	(23 624)
<u>Net Service charges - Water</u>	497 446	557 136	547 397	588 970	585 000	585 000	643 500	676 962	712 164
<i>Service charges - Waste Water Management</i>									
<i>Total Service charges - Waste Water Management</i>	103 961	131 454	114 499	230 046	230 626	230 626	250 151	263 114	276 138
Less Revenue Foregone (in excess of free sanitation service to indigent households)	49	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)	-	(23 301)	(6 770)	(110 370)	(110 370)	(110 370)	(117 870)	(124 218)	(130 298)
<u>Net Service charges - Waste Water Management</u>	104 010	108 153	107 728	119 676	120 256	120 256	132 282	138 896	145 841
Service charges - Waste Management									
<i>Total refuse removal revenue</i>	101 599	161 720	138 220	214 797	214 674	214 674	227 202	238 562	250 804
<i>Total landfill revenue</i>	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)	-	(58 800)	(30 965)	(100 005)	(100 005)	(100 005)	(106 800)	(112 140)	(118 061)
<u>Net Service charges - Waste Management</u>	101 599	102 920	107 256	114 792	114 669	114 669	120 402	126 422	132 743

Table MBRR Table SA1 - Supporting detail to budgeted financial performance (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
EXPENDITURE ITEMS:									
<u>Employee related costs</u>									
Basic Salaries and Wages	519 608	564 852	595 612	666 096	664 888	664 888	731 956	765 480	803 537
Pension and UIF Contributions	108 223	114 337	123 426	155 221	137 293	137 293	163 841	171 765	180 365
Medical Aid Contributions	47 312	46 778	49 887	63 642	53 614	53 614	70 527	74 028	77 734
Overtime	69 189	80 234	99 095	81 857	90 845	90 845	58 273	60 219	63 110
Performance Bonus	44 005	46 326	48 454	55 351	54 254	54 254	59 001	61 840	64 935
Motor Vehicle Allowance	52 896	56 736	62 008	72 864	70 809	70 809	71 886	75 483	79 260
Cellphone Allowance	6 077	6 439	5 246	7 887	6 121	6 121	8 193	8 606	9 040
Housing Allowances	4 046	3 987	3 454	4 981	3 505	3 505	4 822	5 056	5 299
Other benefits and allowances	24 152	25 486	26 041	27 709	26 691	26 691	19 257	20 220	21 232
Payments in lieu of leave	31 403	23 444	27 338	40 701	40 753	40 753	28 651	30 088	31 596
Long service awards	10 733	23 224	5 209	992	516	516	720	792	871
Post-retirement benefit obligations	38 876	40 452	30 869	35 259	35 574	35 574	38 021	39 923	41 919
Acting and post related allowance	–	–	–	–	1 831	1 831	1 920	2 010	2 104
<u>sub-total</u>	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–	–	–
Total Employee related costs	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001

Table MBRR Table SA1 - Supporting detail to budgeted financial performance (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
<u>Depreciation and amortisation</u>									
Depreciation of Property, Plant & Equipment	336 973	300 552	267 412	282 890	282 941	282 941	268 418	292 252	335 747
Lease amortisation	10 944	30 120	34 518	37 270	37 219	37 219	37 532	48 003	44 753
Capital asset impairment	1 206	1 548	10 122	–	–	–	–	–	–
Total Depreciation and amortisation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
<u>Bulk purchases - electricity</u>									
Electricity Bulk Purchases	1 072 631	1 151 971	1 250 740	1 492 128	1 627 634	1 627 634	1 802 031	1 962 412	2 137 066
Total bulk purchases	1 072 631	1 151 971	1 250 740	1 492 128	1 627 634	1 627 634	1 802 031	1 962 412	2 137 066
<u>Transfers and grants</u>									
Cash transfers and grants	9 663	7 483	6 350	12 332	6 177	6 177	4 546	4 760	4 984
Non-cash transfers and grants	124	1 796	2 422	2 427	3 783	3 783	3 036	3 178	3 328
Total transfers and grants	9 787	9 279	8 772	14 759	9 960	9 960	7 582	7 938	8 311

Table MBRR Table SA1 - Supporting detail to budgeted financial performance (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
<u>Contracted Services</u>									
Outsourced Services	51 906	59 344	65 018	80 748	82 054	82 054	82 731	81 784	86 193
Consultants and Professional Services	55 654	186 242	275 971	119 739	201 132	201 132	181 046	156 323	179 338
Contractors	140 309	208 072	239 317	208 730	209 872	209 872	212 019	222 210	232 621
Total contracted services	247 868	453 658	580 306	409 217	493 057	493 057	475 795	460 317	498 152
<u>Operational Costs</u>									
Collection costs	7 148	7 363	6 948	9 099	9 099	9 099	9 000	9 423	9 866
Audit fees	5 008	5 655	6 115	6 506	6 506	6 506	6 435	6 738	7 055
Other Operational Costs	262 131	320 947	323 220	328 124	361 754	361 754	374 461	390 090	408 784
Total Operational Costs	274 287	333 965	336 284	343 730	377 359	377 359	389 896	406 252	425 704
Repairs and Maintenance by Expenditure Item									
Employee related costs	206 323	220 438	245 860	238 025	238 025	238 025	370 577	438 460	482 306
Inventory Consumed (Project Maintenance)	76 080	74 449	98 706	95 173	104 094	104 094	100 324	106 179	111 226
Contracted Services	84 361	131 383	144 663	130 365	131 685	131 685	133 305	139 797	146 333
Operational Costs	2 239	207	5 961	1 409	5 409	5 409	3 156	2 048	2 144
Total Repairs and Maintenance Expenditure	369 002	426 478	495 190	464 972	479 213	479 213	607 362	686 484	742 010
<u>Inventory Consumed</u>									
Inventory Consumed - Water	118 549	402 961	308 418	306 540	306 540	306 540	325 340	351 370	374 758
Inventory Consumed - Other	129 011	143 920	200 872	154 439	188 232	188 232	167 548	176 240	184 648
Total Inventory Consumed & Other Material	247 560	546 881	509 290	460 979	494 772	494 772	492 888	527 610	559 406

Table 74 MBRR Table SA2 - Matrix financial performance budget (revenue source/expenditure type and department)

Description	Vote 1 - CITY DEVELOPMENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	Vote 5 - CORPORATE SERVICES - ADMINISTRATION	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	Total
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity	-	-	-	-	-	-	-	-	2 542 822	-	-	-	-	-	-	2 542 822
Service charges - Water	-	-	-	-	-	-	-	-	-	-	643 500	-	-	-	-	643 500
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	132 282	-	-	-	-	132 282
Service charges - Waste Management	-	120 402	-	-	-	-	-	-	-	-	-	-	-	-	-	120 402
Sale of Goods and Rendering of Services	68 148	458	157	1 647	-	-	31	1 845	0	23	-	-	3 217	-	-	75 526
Agency services	-	-	8 365	-	-	-	-	-	-	-	-	-	-	-	-	8 365
Interest earned from Receivables	-	-	-	-	-	-	-	29	-	-	-	-	-	-	-	29
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	45 000	-	-	-	-	-	-	-	45 000
Rent on Land	1 912	-	-	0	-	-	-	-	-	-	-	-	-	-	-	1 912
Rental from Fixed Assets	2	-	-	9 741	9 641	-	4	-	-	-	453	-	-	-	-	19 840
Operational Revenue	32	118	31	201	784	554	978	4 222	4 116	11	526	11	23	1	22	11 627
Non-Exchange Revenue																
Property rates	-	-	-	-	-	-	-	778 224	-	-	-	-	-	-	-	778 224
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	3 726	-	-	-	2 482	6 208
Fines, penalties and forfeits	0	0	8 228	23	-	-	-	2 563	1 133	-	306	-	30	-	-	12 284
Licence or Permits	-	-	3 632	-	-	-	-	-	-	-	-	-	-	-	-	3 632
Transfer and subsidies - Operational	7 103	106 800	-	13 146	-	-	-	226 502	53 614	-	172 605	7 575	-	-	-	587 345
Interest	-	-	-	-	-	-	-	870	-	-	-	-	-	-	-	870
Other Gains	1 128	5 609	1 829	4 886	700	259	573	753	2 416	478	588 608	164	696	96	1 391	609 585
Total Revenue (excluding capital transfers and contributions)	78 326	233 387	22 240	29 644	11 125	814	1 587	1 060 008	2 604 101	511	1 542 004	7 750	3 966	96	3 895	5 599 452

Table MBRR Table SA2 - Matrix financial performance budget (revenue source/expenditure type and department) (continued)

Description	Vote 1 - CITY DEVELOPMENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	Vote 5 - CORPORATE SERVICES - ADMINISTRATION	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	Total
R thousand																
Expenditure																
Employee related costs	80 032	186 178	90 727	159 429	37 125	23 034	28 610	133 495	123 327	22 374	245 259	14 217	77 215	13 924	22 122	1 257 068
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	35 203	-	-	35 203
Bulk purchases - electricity	-	-	-	-	-	-	-	-	1 802 031	-	-	-	-	-	-	1 802 031
Inventory Consumed	484	14 991	3 734	7 057	1 248	578	373	2 817	51 451	1 083	405 964	181	1 761	28	1 084	492 834
Debt impairment	-	8 428	10 655	-	-	-	-	23 347	177 998	-	54 305	-	-	-	-	274 733
Depreciation and amortisation	7 538	5 573	204	18 950	11 895	44 488	328	426	59 132	94	147 227	10	98	-	9 988	305 950
Interest	255	20 550	424	4 209	2 761	2 092	128	2	59 082	-	88 550	0	4	-	767	178 824
Contracted services	73 844	4 963	8 876	35 624	30 398	44 974	5 221	89 843	55 520	3 843	100 513	325	13 584	4 824	3 444	475 795
Transfers and subsidies	915	511	296	2 055	-	-	-	-	-	-	225	-	3 580	-	-	7 582
Operational costs	48 126	132 012	46 688	109 392	(40 928)	(61 169)	(22 484)	(229 269)	72 750	(7 497)	453 640	(4 819)	(66 353)	(18 775)	(21 416)	389 896
Other Losses	-	-	-	-	-	-	-	55	-	-	369 950	-	-	-	-	370 004
Total Expenditure	211 193	373 205	161 604	336 716	42 499	53 997	12 177	20 716	2 401 291	19 896	1 865 631	9 914	65 091	-	15 990	5 589 918
Surplus/(Deficit)	(132 867)	(139 818)	(139 364)	(307 072)	(31 374)	(53 183)	(10 590)	1 039 292	202 811	(19 385)	(323 627)	(2 165)	(61 124)	96	(12 095)	9 534
Transfers and subsidies - capital (monetary allocations)	3 000	25 605	-	-	500	-	-	-	25 185	-	164 713	-	-	-	-	219 003
Surplus/(Deficit) after capital transfers & contributions	(129 867)	(114 213)	(139 364)	(307 072)	(30 874)	(53 183)	(10 590)	1 039 292	227 996	(19 385)	(158 914)	(2 165)	(61 124)	96	(12 095)	228 537

Table 75 MBRR Table SA3 - Supporting detail to Statement of Financial Position

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
ASSETS									
Trade and other receivables from exchange transactions									
Electricity	206 380	180 036	300 044	202 618	398 573	398 573	512 480	644 699	792 485
Water	397 588	588 637	427 579	651 482	449 212	449 212	480 300	507 775	536 813
Waste	19 468	34 075	34 060	45 318	39 906	39 906	46 302	53 190	60 432
Waste Water	16 516	30 054	37 627	40 410	43 099	43 099	49 041	55 931	63 179
Other trade receivables from exchange transactions	111 293	130 464	183 316	164 180	292 178	292 178	380 170	433 832	507 159
Gross: Trade and other receivables from exchange transactions	751 245	963 267	982 625	1 104 007	1 222 968	1 222 968	1 468 294	1 695 427	1 960 068
Less: Impairment for debt	(340 317)	(276 210)	(120 000)	(529 214)	(318 538)	(318 538)	(559 269)	(818 918)	(1 099 199)
Impairment for Electricity	(51 568)	(65 750)	(31 600)	(214 032)	(175 203)	(175 203)	(353 201)	(546 891)	(757 819)
Impairment for Water	(233 999)	(173 990)	(58 400)	(247 715)	(97 595)	(97 595)	(142 640)	(190 027)	(239 879)
Impairment for Waste	(10 798)	(7 450)	(5 800)	(22 787)	(13 483)	(13 483)	(21 911)	(30 760)	(40 052)
Impairment for Waste Water	(9 876)	(8 400)	(3 900)	(24 061)	(11 957)	(11 957)	(21 217)	(30 940)	(41 148)
Impairment for Other trade receivables from exchange transactions	(34 077)	(20 620)	(20 300)	(20 620)	(20 300)	(20 300)	(20 300)	(20 300)	(20 300)
Total net Trade and other receivables from Exchange Transactions	410 928	687 057	862 625	574 793	904 430	904 430	909 026	876 509	860 869
Receivables from non-exchange transactions									
Property rates	99 028	184 955	209 519	246 401	223 075	223 075	247 292	272 676	299 286
Less: Impairment of Property rates	(56 803)	(39 680)	(32 761)	(99 235)	(45 447)	(45 447)	(68 794)	(93 308)	(119 047)
Net Property rates	42 225	145 275	176 758	147 167	177 628	177 628	178 498	179 368	180 238
Other receivables from non-exchange transactions	124 396	126 632	71 863	63 475	23 825	23 825	30 381	30 372	30 362
Impairment for other receivables from non-exchange transactions	(96 606)	(96 606)	(41 652)	(67 283)	(10 826)	(10 826)	(28 037)	(38 693)	(49 358)
Net Other receivables from non-exchange transactions	27 789	30 026	30 210	(3 808)	12 999	12 999	2 344	(8 321)	(18 996)
Total net Receivables from non-exchange transactions	70 015	175 301	206 969	143 359	190 627	190 627	180 842	171 047	161 242

Table MBRR Table SA3 - Supporting detail to Statement of Financial Position (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Inventory									
Water									
Opening Balance	1 611	2 552	(7 768)	3 513	4 784	4 784	4 784	4 784	4 784
System Input Volume	119 491	637 869	854 886	650 150	650 150	650 150	695 290	752 389	803 645
Water Treatment Works	118 549	501 783	707 438	508 219	508 219	508 219	581 745	633 507	679 176
Bulk Purchases	942	136 086	147 449	141 932	141 932	141 932	113 545	118 882	124 469
Natural Sources	-	-	-	-	-	-	-	-	-
Authorised Consumption	(118 549)	(402 961)	(330 051)	(306 540)	(306 540)	(306 540)	(325 340)	(351 370)	(374 758)
Billed Authorised Consumption	(118 549)	(399 148)	(326 783)	(300 039)	(300 039)	(300 039)	(318 387)	(343 846)	(366 722)
Billed Metered Consumption	(118 549)	(399 148)	(326 783)	(300 039)	(300 039)	(300 039)	(318 387)	(343 846)	(366 722)
Free Basic Water	-	-	38	-	-	-	-	-	-
Subsidised Water	-	-	(18)	-	-	-	-	-	-
Revenue Water	(118 549)	(399 148)	(326 803)	(300 039)	(300 039)	(300 039)	(318 387)	(343 846)	(366 722)
Billed Unmetered Consumption	-	-	-	-	-	-	-	-	-
Free Basic Water	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption	-	(3 813)	(3 268)	(6 502)	(6 502)	(6 502)	(6 953)	(7 524)	(8 037)
Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption	-	(3 813)	(3 268)	(6 502)	(6 502)	(6 502)	(6 953)	(7 524)	(8 037)
Water Losses	-	(245 229)	(523 434)	(343 610)	(343 610)	(343 610)	(369 950)	(401 019)	(428 887)
Apparent losses	-	(34 054)	(71 403)	(48 013)	(48 013)	(48 013)	(51 686)	(56 034)	(59 934)
Unauthorised Consumption	-	(11 983)	(24 294)	(17 088)	(17 088)	(17 088)	(18 391)	(19 943)	(21 334)
Customer Meter Inaccuracies	-	(22 071)	(47 109)	(30 925)	(30 925)	(30 925)	(33 296)	(36 092)	(38 600)
Real losses	-	(211 175)	(452 031)	(295 596)	(295 596)	(295 596)	(318 264)	(344 985)	(368 952)
Leakage on Transmission and Distribution Mains	-	(144 006)	(310 652)	(202 327)	(202 327)	(202 327)	(217 842)	(236 132)	(252 537)
Leakage and Overflows at Storage Tanks/Reservoirs	-	(13 683)	(20 937)	(13 921)	(13 921)	(13 921)	(14 988)	(16 247)	(17 375)
Leakage on Service Connections up to the point of Customer	-	(52 633)	(120 441)	(79 349)	(79 349)	(79 349)	(85 433)	(92 606)	(99 040)
Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	-	(852)	-	-	-	-	-	-	-
Non-revenue Water	-	(249 042)	(526 702)	(350 111)	(350 111)	(350 111)	(376 903)	(408 543)	(436 923)
Closing Balance Water	2 552	(7 768)	(6 367)	3 513	4 784	4 784	4 784	4 784	4 784

Table MBRR Table SA3 - Supporting detail to Statement of Financial Position (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Consumables									
Standard Rated									
Opening Balance	8 930	6 889	7 029	4 992	4 726	4 726	4 726	4 726	4 726
Acquisitions	53 474	70 515	74 342	32 862	57 003	57 003	39 880	41 679	43 614
Issues	(54 356)	(69 738)	(74 486)	(32 862)	(57 003)	(57 003)	(39 880)	(41 679)	(43 614)
Adjustments	(1 159)	(637)	(122)	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated	6 889	7 029	6 762	4 992	4 726	4 726	4 726	4 726	4 726
Materials and Supplies									
Opening Balance	11 783	12 945	38 294	29 175	31 454	31 454	31 439	31 425	31 407
Acquisitions	75 817	99 236	42 934	121 577	131 214	131 214	127 654	134 544	141 014
Issues	(74 655)	(74 182)	(40 472)	(121 577)	(131 228)	(131 228)	(127 668)	(134 561)	(141 034)
Adjustments	-	295	(187)	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies	12 945	38 294	40 569	29 175	31 439	31 439	31 425	31 407	31 388
Land									
Opening Balance	31 471	93 307	93 307	93 307	93 307	93 307	93 307	93 307	93 307
Acquisitions	-	-	-	-	-	-	-	-	-
Sales	61 836	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-
Correction of Prior period errors	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Closing Balance - Land	93 307	93 307	93 307	93 307	93 307	93 307	93 307	93 307	93 307
Closing Balance - Inventory & Consumables	115 692	130 861	134 270	130 988	134 255	134 255	134 241	134 224	134 204
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	14 649 946	15 195 755	15 839 441	17 021 014	16 609 695	16 609 695	17 183 587	17 767 956	18 311 833
Leases recognised as PPE	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	8 680 192	8 916 289	8 903 041	9 501 889	9 185 485	9 185 485	9 453 496	9 745 324	10 080 644
Total Property, plant and equipment (PPE)	5 969 754	6 279 466	6 936 400	7 519 125	7 424 210	7 424 210	7 730 091	8 022 632	8 231 189

Table MBRR Table SA3 - Supporting detail to Statement of Financial Position (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
LIABILITIES									
Current liabilities - Financial liabilities									
Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities	-	109 923	167 192	211 207	206 972	206 972	247 333	228 310	267 493
Total Current liabilities - Financial liabilities	-	109 923	167 192	211 207	206 972	206 972	247 333	228 310	267 493
Trade and other payables from exchange transactions									
Trade and other payables from exchange transactions	498 191	681 408	661 705	753 366	720 050	720 050	748 701	778 789	810 385
Other trade payables from exchange transactions	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional	12 439	11 800	40 335	11 800	40 335	40 335	40 335	40 335	40 335
Trade payables from Non-exchange transactions: Other	-	-	-	-	-	-	-	-	-
VAT	66 364	58 064	67 568	24 751	60 122	60 122	100 260	151 307	221 203
Total Trade and other payables from exchange transactions	576 994	751 272	769 608	789 917	820 507	820 507	889 296	970 431	1 071 923
Non current liabilities - Financial liabilities									
Borrowing	630 858	806 303	1 238 007	1 429 322	1 457 370	1 457 370	1 615 228	1 772 110	1 854 809
Other financial liabilities	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities	630 858	806 303	1 238 007	1 429 322	1 457 370	1 457 370	1 615 228	1 772 110	1 854 809
Provisions									
Retirement benefits	321 646	254 366	271 881	269 578	263 422	263 422	267 496	271 773	276 265
Total Provisions	321 646	254 366	271 881	269 578	263 422	263 422	267 496	271 773	276 265

Table MBRR Table SA3 - Supporting detail to Statement of Financial Position (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	5 496 618	5 480 297	5 951 184	6 151 241	6 224 390	6 224 390	6 279 520	6 636 602	6 886 637
GRAP adjustments	-	-	-	-	-	-	-	-	-
Restated balance	5 496 618	5 480 297	5 951 184	6 151 241	6 224 390	6 224 390	6 279 520	6 636 602	6 886 637
Surplus/(Deficit)	131 410			213 263	55 130	55 130	228 537	215 035	240 758
Transfers to/from Reserves	-	-	-	(5 701)	-	-	128 545	35 000	11 890
Depreciation offsets	-	-	-	-	-	-	-	-	-
Other adjustments	(144 502)	476 175	284 453	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	5 483 525	5 956 472	6 235 637	6 358 803	6 279 520	6 279 520	6 636 602	6 886 637	7 139 285
Reserves									
Housing Development Fund	3 265	3 265	3 545	3 265	3 545	3 545	-	-	-
Capital replacement	578 371	303 745	180 000	182 626	180 000	180 000	55 000	20 000	8 110
Self-insurance	-	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
Other reserves	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Total Reserves	581 636	312 010	188 545	190 891	188 545	188 545	60 000	25 000	13 110
TOTAL COMMUNITY WEALTH/EQUITY	6 065 161	6 268 482	6 424 182	6 549 694	6 468 065	6 468 065	6 696 602	6 911 637	7 152 395

Table 76 MBRR Table SA9 - Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		2011 Census	289	332	334	334	410	410	410	410	410	410
Females aged 5 - 14		2011 Census	32	37	31	31	47	47	47	47	47	47
Males aged 5 - 14		2011 Census	32	35	31	31	45	45	45	45	45	45
Females aged 15 - 34		2011 Census	61	38	74	74	84	84	84	84	84	84
Males aged 15 - 34		2011 Census	56	70	69	70	79	79	79	79	79	79
Unemployment		2011 Census	46	46	39	39	39	39	39	39	39	39
Monthly household income (no. of households)	1, 12											
No income		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	18 231	4 806	136 821	136 821	136 821	136 821	136 821	136 821	136 821	136 821
R1 - R1 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	5 310	14 200	93 085	93 085	93 085	93 085	93 085	93 085	93 085	93 085
R1 601 - R3 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	10 370	4 597	16 998	16 998	16 998	16 998	16 998	16 998	16 998	16 998
R3 201 - R6 400		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	13 948	13 948	13 948	13 948	13 948	13 948	13 948	13 948
R6 401 - R12 800		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	15 364	15 364	15 364	15 364	15 364	15 364	15 364	15 364
R12 801 - R25 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	12 373	12 373	12 373	12 373	12 373	12 373	12 373	12 373
R25 601 - R51 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659
R52 201 - R102 400		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	864	864	864	864	864	864	864	864
R102 401 - R204 800		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	388	388	388	388	388	388	388	388
R204 801 - R409 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	253	253	253	253	253	253	253	253
R409 601 - R819 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	–	–	–	–	–	–	–	–
> R819 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	–	–	–	–	–	–	–	–

Table MBRR Table SA9 - Social, economic and demographic statistics and assumptions (continued)

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	-	0.00	-1.00	0.00	0.00	0.00	0.00	0.00
Household/demographics (000)												
Number of people in municipal area			289	332	334	334	410	410	410	410	410	410
Number of poor people in municipal area		Individual with no income and income below R800pm counted. Increase annually of 1.45% projected	251	267	267	202	211	211	211	211	211	211
Number of households in municipal area		Increase of 1.45% projected	67	81	81	87	91	91	91	91	91	91
Number of poor households in municipal area			-	-	-	52	54	54	54	54	54	54
Definition of poor household (R per month)			>R1100/pmnt	>R1000/pmnt	>R1000/pmnt	>R1000/pmnt	>R1000/pmnt	>R1000/pmnt	>R1000/pmnt	>R1000/pmnt	>R1000/pmnt	>R1000/pmnt
Housing statistics	3											
Formal		Included census figure not mentioned under informal hereunder. Annual increase of 1.45% applied	52	64	64	76	80	80	80	80	80	80
Informal		Included census figure for traditional dwellings, informal dwellings, caravan/tent and other as a possible indication of need/demand. Annual increase of 1.45% applied	6	3	3	10	11	11	11	11	11	11
Total number of households			57	67	67	87	91	91	91	91	91	91
Dwellings provided by municipality	4	N/A. Funding streams from province				1	0	0	0	0	0	0
Dwellings provided by province/s		As per government funded projects. Estimated number of houses completed by end Dec 2012 Urban represents total				1	1	1	1	1	1	1
Dwellings provided by private sector	5					-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	1	1	1	1	1	1	1
Economic	6											
Inflation/inflation outlook (CPIX)						3.2%	4.6%	7.0%	7.2%	7.2%	7.2%	7.2%
Interest rate - borrowing						9.0%	9.0%	8.9%	9.1%	9.2%	9.2%	9.2%
Interest rate - investment						6.8%	4.8%	4.2%	6.6%	6.6%	6.6%	6.6%
Remuneration increases						6.5%	6.3%	3.5%	4.9%	5.0%	5.0%	5.0%
Consumption growth (electricity)						1.0%	1.5%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)						1.0%	1.5%	1.0%	1.0%	1.0%	1.0%	1.0%
Collection rates	7											
Property tax/service charges						98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Rental of facilities & equipment						98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						9.0%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
Revenue from agency services						98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%

Table 77 MBRR Table SA32 - List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Africa Consulting Engineers	Mths	12	Construction of eSikhaleni Business Centre (Turnkey)	30 November 2024	154 605
Jack's B Construction	Mths	12	Construction of Empangeni CBD Revitalisation	13 December 2024	57 761
Dlaminidlovu Consulting Engineers and Project Manager	Mths	12	Upgrading of Richards Bay Taxi Rank and bus terminals	24 February 2024	27 324
C&M Consulting Engineers	Mths	12	Supply, delivery, installation and commissioning of ambient air quality monitoring station Richards Bay CBD	30 June 2024	1 901
Terra Analytics	Mths	34	Perform the function of Municipal Valuer for maintenance of the valuation roll for three years	30 June 2025	4 069
Delta Built Environment Consultants	Mths	36	Procurement of transaction advisor to conduct a feasibility study for the proposed relocation and redevelopment of the Richards Bay Airport for uMhlathuze Municipality	21 October 2023	8 209
Envelo Quality and Environmental Consultant	Mths	12	Establishment of a panel of Municipal planning professional (Built Environment) for a period of (3) years as and when required. Project to undertake an environmental impact assessment and water use license for the truck staging on a portion of the remainder of erf 5333 Richards Bay	25 March 2024	570
HN Consulting (Pty) Ltd	Mths	43	Tender 8/2/1/UMH338 - 18/19: Updating and implementation of projects related to built Environment Engineering	31 May 2025	11 802
Scribante Mining (Pty) Ltd	Mths	32	Tender 8/2/1/UMH605 - 19/20: The establishment of the Central Industrial Area (CIA) - Phase 1: The construction of a Link Road with Bulk services in the City of uMhlathuze	15 April 2024	14 858
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/2/1/UMH338 - 18/19: Provision of Professional engineering services for Updating and implementation of projects related to built Environment Engineering Consultants - Mzingazi River Bridge Project	21 July 2023	14 909
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/2/1/UMH324 - 17/18: Development and upgrade of Rural Road Infrastructure - Phase 3	31 May 2024	2 154
Ilifa Africa Engineers	Yrs	3	Tender 8/2/1/UMH490 - 17/18 Empangeni A Rank upgrade	31 May 2024	8 122
Jamjo Civil	Yrs	1	Tender 8/2/1/UMH483 - 18/19: Provision of Professional engineering services for Updating and implementation of projects related to built Environment Engineering Consultants -	31 December 2024	52 146
Amaphiko Ejuba Enterprise	Yrs	3	Tender 8/2/1/UMH1030 - 21/22: Construction of Sustainable Roads selected Layerworks for the unpaved rural roads as and when required by the City of uMhlathuze	01 December 2026	90 500
Projecon CC	Yrs	6	Tender 8/2/1/UMH1225 - 2022/2023: Aquadene Phase 2 Development: MR 231 / Aquadene Road Intersection	16 January 2024	35 338
Mega Roads	Yrs	3	Tender 8/2/1/UMH1155 - 2022/2023: Provision of Road Marking, Road Studs and Sand Blasting	30 September 2026	5
Tamasco	Mths	10	Tender 8/2/1/UMH757-20/21: Construction of 8 Pedestrian bridges	31 August 2024	18 146
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/2/1/UMH324 - 17/18: Development and upgrade of Rural Road Infrastructure - Phase 3	31 May 2024	2 154
Ilifa Africa Engineers	Yrs	3	TENDER 8/2/1/UMH490 - 17/18 Empangeni A Rank upgrade	31 May 2024	8 122
Ilifa Engineering	Yrs	3	Empangeni A Rank upgrade	31 July 2025	33 148
Sparks and Ellis	Yrs	3	Supply of Traffic Uniform	01 June 2027	11 274
Durban Snax (Animal Pound)	Yrs	3	Animal Pound	01 August 2024	2 378
Enelad	Mths	12	Alton North and CBD Pipe Replacement	30 August 2024	52 078
Silver Streak	Mths	12	Alton South Pipe Replacement	30 August 2024	71 858
Zana Manzi	Mths	12	KwaDube Water Improvements: Construction of Pump Station	30 June 2024	57 605
CMS Water Engineering	Mths	12	Ntambanana Water Improvements: Bulk Water Supply Pipeline	30 August 2024	88 134
Siyaroro Trading	Mths	12	Ntambanana Water Improvements: SML Reservoir	31 May 2024	27 238

Table 78 MBRR Table SA38 - Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Community and Social Services	RECOVERIES CEMETERIES	P000000000000000000000000000000000000	Default Project (P0)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	3 348	4 713	4 554	4 722	4 818		
Community and Social Services	PREV INTVL CEMETERIES	P000100201001002001010020000000000000_00001	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	481	1 179	1 220	1 278	1 338		
Community and Social Services	COST PREV INTVL CEMETERIES	P000100201001002001010020000000000000_00002	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	20	811	382	470	517		
Community and Social Services	COST CORRECT EMERGENCY CEMETERIES	P000100202002002001010020000000000000_00002	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	8	82	10	12	13		
Community and Social Services	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P000100202002002000000000000000000000_00001	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	1	5	5	5		
Community and Social Services	HR COST CEMETERIES	P000200000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	6 921	5 944	6 102	6 438	6 788		
Community and Social Services	OP COST CEMETERIES	P000200000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	3 587	3 694	3 644	3 953	4 084		
Community and Social Services	OP COST BURIAL SERVICES	P000300070130000000000000000000000000_00002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development/Burials	Whole of the Municipality	797	-	-	-	-		
Community and Social Services	RECOVERIES BUILDINGS	P000000000000000000000000000000000000	Default Project (P0)	An efficient and responsible network	Inclusion and access	Default Transactions	Whole of the Municipality	3 633	38	3 082	2 612	2 324		
Community and Social Services	PREV INTVL MUNICIPAL BUILDINGS	P000100201001002001001002000000000000_00001	Preventative Maintenance: Interval Based	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	187	346	265	214		
Community and Social Services	COST PREV INTVL MUNICIPAL BUILDINGS	P000100201001002001001002000000000000_00025	Preventative Maintenance: Interval Based	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	71	60	72	79		
Community and Social Services	CORRECT EMERGENCY MUNICIPAL BUILDINGS	P000100202002002001001002000000000000_00001	Corrective Maintenance: Emergency	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	453	255	497	521		
Community and Social Services	COST CORRECT EMERGENCY MUN BUILDINGS	P000100202002002001001002000000000000_00018	Corrective Maintenance: Emergency	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	2 431	4 147	3 756	4 446	4 891		
Community and Social Services	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P000100202002002000000000000000000000_00013	Corrective Maintenance: Emergency	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	12	0	13	14		
Community and Social Services	HR COST BUILDINGS	P000200000000000000000000000000000000	Human Resources	An efficient and responsible network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	9 979	10 812	11 358	11 926	12 523		
Community and Social Services	OP COST BUILDINGS	P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsible network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	654	865	927	885	926		
Community and Social Services	RECOVERIES HALLS	P000000000000000000000000000000000000	Default Project (P0)	An efficient and responsible network	Inclusion and access	Default Transactions	Whole of the Municipality	10 132	13 525	12 643	13 235	13 384		
Community and Social Services	PREV INTVL HALL BUILDINGS	P000100201001002001001002000000000000_00001	Preventative Maintenance: Interval Based	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Halls Buildings	Whole of the Municipality	75	328	344	360	377		
Community and Social Services	COST PREV INTVL HALL BUILDINGS	P000100201001002001001002000000000000_00002	Preventative Maintenance: Interval Based	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Halls Buildings	Whole of the Municipality	3	45	137	164	181		
Community and Social Services	CORRECT EMERGENCY HALL BUILDINGS	P000100202002002001001002000000000000_00001	Corrective Maintenance: Emergency	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Halls Buildings	Whole of the Municipality	-	65	62	65	68		
Community and Social Services	COST CORRECT EMERGENCY HALL BUILDINGS	P000100202002002001001002000000000000_00003	Corrective Maintenance: Emergency	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Halls Buildings	Whole of the Municipality	178	548	231	272	300		
Community and Social Services	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P000100202002002000000000000000000000_00014	Corrective Maintenance: Emergency	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	7	7	8	8		
Community and Social Services	HR COST HALLS	P000200000000000000000000000000000000	Human Resources	An efficient and responsible network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	13 611	15 378	15 675	16 458	17 281		
Community and Social Services	OP COST HALLS	P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsible network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	12 083	12 366	12 641	12 750	13 021		
Community and Social Services	FUNCTIONS AND EVENTS: CIVIC FUNCTIONS	P000381701000000000000000000000000000_00001	Typical Work Streams	An efficient and responsible network	Inclusion and access	Typical Work Streams Functions and Events/Civic Functions	Whole of the Municipality	6	-	-	-	-		
Community and Social Services	RECOVERIES MUNICIPAL BUILDINGS	P000000000000000000000000000000000000	Default Project (P0)	An efficient and responsible network	Inclusion and access	Default Transactions	Whole of the Municipality	(32 571)	(37 200)	(45 076)	(44 739)	(46 480)		
Community and Social Services	PREV INTVL MUNICIPAL BUILDINGS	P000100201001002001001002000000000000_00002	Preventative Maintenance: Interval Based	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	1 113	1 396	1 444	1 512	1 583		
Community and Social Services	CORRECT EMERGENCY MUNICIPAL BUILDINGS	P000100202002002001001002000000000000_00010	Corrective Maintenance: Emergency	An efficient and responsible network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	3 142	4 400	3 727	3 903	4 096		
Community and Social Services	HR COST MUNICIPAL BUILDINGS	P000200000000000000000000000000000000	Human Resources	An efficient and responsible network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	2 778	2 884	3 345	3 513	3 689		
Community and Social Services	OP COST MUNICIPAL BUILDINGS	P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsible network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	40 407	45 736	49 367	47 863	49 595		
Community and Social Services	RECOVERIES LIBRARIES	P000000000000000000000000000000000000	Default Project (P0)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	9 750	12 182	11 872	12 450	12 338		
Community and Social Services	PREV INTVL LIBRARY BUILDINGS	P000100201001002001001002000000000000_00001	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Libraries Buildings	Whole of the Municipality	-	25	26	28	29		
Community and Social Services	COST PREV INTVL LIBRARY BUILDINGS	P000100201001002001001002000000000000_00002	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Libraries Buildings	Whole of the Municipality	4	22	67	80	88		
Community and Social Services	CORRECT EMERGENCY LIBRARY BUILDINGS	P000100202002002001001002000000000000_00001	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Libraries Buildings	Whole of the Municipality	-	35	37	39	41		
Community and Social Services	COST CORRECT EMERGENCY LIBRARY BUILDING	P000100202002002001001002000000000000_00002	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Libraries Buildings	Whole of the Municipality	180	382	238	281	308		
Community and Social Services	HR COST LIBRARIES	P000200000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	17 598	18 702	20 021	21 022	22 074		
Community and Social Services	HR COST LIBRARIES	P000200000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	-	713	746	779	779		
Community and Social Services	OP COST LIBRARIES	P000200000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	6 514	7 065	7 340	7 303	7 555		
Community and Social Services	OP COST LIBRARIES KZN GRANT 18	P000200000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	-	2	-	-	-		
Community and Social Services	LIBRARY WEEK	P000300070140000000000000000000000000_00003	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development/Library Programmes	Whole of the Municipality	11	-	-	-	-		
Community and Social Services	HR COST CYBER CADET	P000200000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	1 087	1 023	1 074	1 125	1 177		

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Energy Sources	HR COST ELECTRICAL AND GAS	P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	46 747	49 479	53 574	56 185	58 954		
Energy Sources	HR COST ELECTRICAL AND GAS, EESSM	P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	-	179	-	-	-		
Energy Sources	OP COST ELECT & GAS EFFICIENCY & DEMAND	P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	134	521	770	-	700		
Energy Sources	OP COST ELECTRICAL AND GAS	P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	89 288	236 147	273 852	296 482	323 687		
Energy Sources	PRIVATE JOBBING: EPW	P00020000000000000000000000000000	EPW Projects	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	648	419	408	427	447		
Energy Sources	STD CONNECTIONS: MUNICIPALITY FUND	P00020000000000000000000000000000	EPW Projects	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	-	221	213	223	233		
Energy Sources	RECOVERIES ELECTRICAL PLANNING	P00000000000000000000000000000000	Default Project (P)	An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	3 925	6 494	6 046	6 306	6 270		
Energy Sources	HR COST ELECTRICITY	P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	10 259	11 355	11 018	11 569	12 148		
Energy Sources	OP COST ELECTRICITY	P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	218	349	331	347	364		
Energy Sources	RECOVERIES STREET LIGHTS	P00000000000000000000000000000000	Default Project (P)	An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	(9 348)	(9 846)	(11 988)	(15 006)	(17 067)		
Energy Sources	PREV INTVL MV MINI-SUBSTATION	P00010010010010010070010000000000000003_0003	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance: Interval Based Electrical Infrastructure: MV Networks: MV Mini-substations	Whole of the Municipality	-	188	297	311	326		
Energy Sources	PREV INTVL LV CONDUCTOR	P00010010010010010080010000000000000000_0003	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance: Interval Based Electrical Infrastructure: LV Networks: LV Conductors	Whole of the Municipality	-	1 571	1 648	1 726	1 807		
Energy Sources	COST PREV INTVL LV CONDUCTOR	P00010010010010010080010000000000000005_0005	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance: Interval Based Electrical Infrastructure: LV Networks: LV Conductors	Whole of the Municipality	-	235	715	858	944		
Energy Sources	PREV INTVL PUBLIC LIGHTING	P00010010010010010080020000000000000000_0001	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance: Interval Based Electrical Infrastructure: LV Networks: Public Lighting	Whole of the Municipality	849	545	614	643	673		
Energy Sources	COST PREV INTVL PUBLIC LIGHTING	P00010010010010010080020000000000000002_0002	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance: Interval Based Electrical Infrastructure: LV Networks: Public Lighting	Whole of the Municipality	-	1 718	-	-	-		
Energy Sources	CORRECT EMERGENCY MV MINI-SUBSTATION	P00010010020020010070010000000000000004_0004	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance: Emergency Electrical Infrastructure: MV Networks: MV Mini-substations	Whole of the Municipality	-	89	93	97	102		
Energy Sources	CORRECT EMERGENCY LV CONDUCTOR	P00010010020020010080010000000000000002_0002	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance: Emergency Electrical Infrastructure: LV Networks: LV Conductors	Whole of the Municipality	-	670	703	736	770		
Energy Sources	COST CORRECT EMERGENCY LV CONDUCTOR	P00010010020020010080010000000000000004_0004	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance: Emergency Electrical Infrastructure: LV Networks: LV Conductors	Whole of the Municipality	-	4 534	1 078	1 294	1 423		
Energy Sources	CORRECT EMERGENCY PUBLIC LIGHTING	P00010010020020010080020000000000000001_0001	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance: Emergency Electrical Infrastructure: LV Networks: Public Lighting	Whole of the Municipality	1 692	1 404	1 472	1 542	1 614		
Energy Sources	COST CORRECT EMERGENCY PUBLIC LIGHTING	P00010010020020010080020000000000000003_0003	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance: Emergency Electrical Infrastructure: LV Networks: Public Lighting	Whole of the Municipality	14 087	10 888	19 313	21 610	23 771		
Energy Sources	HR COST STREET LIGHTS	P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	11 602	13 045	14 154	14 863	15 606		
Energy Sources	OP COST STREET LIGHTS	P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	3 878	5 447	4 913	5 129	5 332		
Energy Sources	RECOVERIES PROCESS CONTROL	P00000000000000000000000000000000	Default Project (P)	An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	4 048	4 556	6 065	6 306	6 484		
Energy Sources	PREV INTVL TRAFFIC SIGNS	P00010010010010020030020000000000000002_0002	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance: Interval Based Roads Infrastructure: Road Furniture: Traffic Signs	Whole of the Municipality	119	570	598	626	656		
Energy Sources	COST PREV INTVL TRAFFIC SIGNS	P00010010010010020030020000000000000005_0005	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance: Interval Based Roads Infrastructure: Road Furniture: Traffic Signs	Whole of the Municipality	-	58	-	-	-		
Energy Sources	CORRECT EMERGENCY TRAFFIC SIGNS	P00010010020020020030020000000000000002_0002	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance: Emergency Roads Infrastructure: Road Furniture: Traffic Signs	Whole of the Municipality	1 892	4 492	4 612	4 829	5 056		
Energy Sources	COST CORRECT EMERGENCY TRAFFIC SIGNS	P00010010020020020030020000000000000004_0004	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance: Emergency Roads Infrastructure: Road Furniture: Traffic Signs	Whole of the Municipality	-	415	1 260	1 512	1 663		
Energy Sources	PREV INTVL MACHINERY & EQUIPMENT	P00010020010010030000000000000000000000_0004	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance: Interval Based: Machinery and Equipment	Whole of the Municipality	14 061	14 735	14 616	15 303	16 022		
Energy Sources	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P00010020020002009000000000000000000005_0005	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Non-Infrastructure Corrective Maintenance: Emergency Machinery and Equipment	Whole of the Municipality	-	37	39	40	42		
Energy Sources	HR COST PROCESS CONTROL	P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	4 367	5 027	5 212	5 473	5 748		
Energy Sources	OP COST PROCESS CONTROL	P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	3 974	6 662	6 548	6 901	6 934		
Environmental Protection	RECOVERIES POLLUTION	P00000000000000000000000000000000	Default Project (P)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	2 554	2 633	2 806	2 712	2 712		
Environmental Protection	PREV INTVL MUNICIPAL BUILDINGS	P00010020010010030010010020000000000000_0006	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-Infrastructure Preventative Maintenance: Interval Based: Other Assets: Operational Buildings: Municipal Offices: Buildings	Whole of the Municipality	-	31	32	34	35		
Environmental Protection	CORRECT PLANNED PUBLIC OPEN SPACE LAND	P000100200200100200101040010000000000000_0001	Corrective Maintenance: Planned	A diverse, socially cohesive society with a common	Growth	Maintenance Non-Infrastructure Corrective Maintenance: Planned: Community Assets: Community Facilities: Public Open Space: Land	Whole of the Municipality	-	25	-	-	-		
Environmental Protection	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P00010020020020009000000000000000000001_0017	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance Non-Infrastructure Corrective Maintenance: Emergency Machinery and Equipment	Whole of the Municipality	77	37	65	69	72		
Environmental Protection	HR COST POLLUTION	P00020000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	4 059	3 738	4 462	4 665	4 820		
Environmental Protection	OP COST POLLUTION	P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	633	1 124	1 109	1 165	1 219		
Environmental Protection	AIR QUALITY AWARENESS	P00030150010000000000000000000000000001_0001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams: Environmental: Air Quality Management	Whole of the Municipality	16	-	-	-	-		
Environmental Protection	ALIEN AND INVASIVE TREES	P00030150080000000000000000000000000001_0001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams: Environmental: Alien and Invasive Trees	Whole of the Municipality	54	-	-	-	-		
Executive and Council	RECOVERIES MAYORAL	P00000000000000000000000000000000	Default Project (P)	Respons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(106 505)	(108 898)	(102 639)	(107 878)	(113 564)		

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousand	Fuction	Project Description	Project Number	Type	MTSF Service Outcome	IUOF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Executive and Council		REY MAYORAL SALES	P00000000000000000000000000000000	Debut Project (PD)	Respons, account, effective and effc local gov em	Governance	Debut Transactions	Whole of the Municipality	-	-	-	-	-	
Executive and Council		PREY INTVL, RAILS AND BALLAST	P0001001001001000000000000000000000	Preventative Maintenance: Interval Based	Respons, account, effective and effc local gov em	Governance	Maintenance Infrastructure Preventative Maintenance Interval Based Rail Infrastructure Rail Lines Rail Lines and Ballast	Whole of the Municipality	-	35	36	38	40	
Executive and Council		CORRECTIVE EMERGENCY MUNICIPAL BUILDINGS	P0001000020002000000000000000000000	Corrective Maintenance: Emergency	Respons, account, effective and effc local gov em	Governance	Maintenance Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	1	-	-	-	-	
Executive and Council		CORRECTIVE EMERGENCY MACHINERY & EQUIPMENT	P0001000020002000000000000000000000	Corrective Maintenance: Emergency	Respons, account, effective and effc local gov em	Governance	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	2	-	-	3	
Executive and Council		HR COST MAYORAL	P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local gov em	Governance	Municipal Running Cost	Whole of the Municipality	55 684	61 383	62 712	65 860	69 212	
Executive and Council		OP COST MAYORAL	P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local gov em	Governance	Municipal Running Cost	Whole of the Municipality	35 392	40 116	34 795	35 897	37 561	
Executive and Council		SP PROG-CHURCH-ENG-TEEN PREGN & HIV/AIDS	P0003000201000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams AIDS/HIV, Tuberculosis and Cancer-Awareness and Information	Whole of the Municipality	20	0	0	0	0	
Executive and Council		WORLD AIDS DAY	P0003000203000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams AIDS/HIV, Tuberculosis and Cancer-Aids Day	Whole of the Municipality	92	2	2	2	2	
Executive and Council		COMM ENGAGE COU POLICIES AND BY LAWS	P0003000623000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Communication and Public Participation By-laws Promulgation	Whole of the Municipality	-	1	9	9	9	
Executive and Council		EXECUTIVE MAYOR CAMPAIGNS	P0003000604000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Communication and Public Participation Mayor/Executive Mayor Campaigns	Whole of the Municipality	103	-	-	-	-	
Executive and Council		EXECUTIVE MAYOR CAMPAIGNS	P0003000604000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Communication and Public Participation Mayor/Executive Mayor Campaigns	Whole of the Municipality	1 175	-	-	-	-	
Executive and Council		PUBLIC PARTICIPATION ROADS SHOWS	P0003000606000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Communication and Public Participation Public Participation Meeting	Whole of the Municipality	-	9	9	9	9	
Executive and Council		PUBLIC PARTICIPATION MEETING	P0003000606000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Communication and Public Participation Public Participation Meeting	Whole of the Municipality	67	-	9	10	10	
Executive and Council		SP PROG-PARENT CHILDREN CHILD-HEAD FAM	P0003000701000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Child Programmes	Whole of the Municipality	15	2	15	16	17	
Executive and Council		SP PROG-TALENT SHW PEOPLE W DISABILITIES	P0003000704000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Disability	Whole of the Municipality	-	1	1	1	1	
Executive and Council		SP PROG-DISABILITY SUMMIT/AGM	P0003000704000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Disability	Whole of the Municipality	0	6	6	6	7	
Executive and Council		SP PROG-ALBINISM AWARENESS CAMPAIGN	P0003000704000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Disability	Whole of the Municipality	3	1	10	11	11	
Executive and Council		SP PROG-AW-AGAINST ABUSE OF SEN CITIZENS	P0003000707000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Elderly	Whole of the Municipality	-	1	6	6	6	
Executive and Council		SP PROG-SPORTS DAY FOR SEN CITIZENS	P0003000707000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Elderly	Whole of the Municipality	-	135	202	212	222	
Executive and Council		SP PROG-SENIOR CITIZENS SUMMIT/AGM	P0003000707000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Elderly	Whole of the Municipality	1	6	5	6	6	
Executive and Council		SP PROG-CHRISTMAS PARTY FOR SEN CITIZENS	P0003000707000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Elderly	Whole of the Municipality	-	860	1	1	1	
Executive and Council		YOUTH MANAGER - STRATEGIC PARTNERSHIP	P0003000701700200000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Youth Projects/Youth Development	Whole of the Municipality	137	-	35	37	38	
Executive and Council		YOUTH MANAGER - UNIVERSITY REGISTRATIONS	P0003000701700200000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Youth Projects/Youth Development	Whole of the Municipality	588	766	570	534	559	
Executive and Council		YOUTH MANAGER - COMM YOUTH MONTH CELEBR	P0003000701700200000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Youth Projects/Youth Development	Whole of the Municipality	455	1 638	1 460	1 528	1 600	
Executive and Council		YOUTH MANAGER- GALA DINNER TOP ACHIEVERS	P0003000701700200000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Youth Projects/Youth Development	Whole of the Municipality	19	380	187	196	205	
Executive and Council		YOUTH MANAGER - ANNUAL YOUTH SUMMIT	P0003000701700200000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Youth Projects/Youth Development	Whole of the Municipality	139	294	152	159	167	
Executive and Council		YOUTH MANAGER - CAREER EXPO	P0003000701700200000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Youth Projects/Youth Development	Whole of the Municipality	198	3	-	-	-	
Executive and Council		YOUTH MANAGER - SKILLS DEVELOPMENT	P0003000701700200000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Youth Projects/Youth Development	Whole of the Municipality	1	68	95	99	104	
Executive and Council		STEM- MATHS AND SCIENCE PROGRAM	P0003000701700200000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Community Development/Youth Projects/Youth Development	Whole of the Municipality	-	-	33	35	37	
Executive and Council		SURUMA SAKHE - LTT MEETING	P0003001700300000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Events and Organisations	Whole of the Municipality	4	4	4	4	5	
Executive and Council		SURUMA SAKHE- LOCAL AIDS COUNCIL MEETING	P0003001700300000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Events and Organisations	Whole of the Municipality	-	16	11	11	12	
Executive and Council		SURUMA SAKHE - LAC QUART OUTREACH PROG	P0003001700300000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Events and Organisations	Whole of the Municipality	49	174	169	177	185	
Executive and Council		COUNCILLORS ANNUAL REVIEW	P0003001700300000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Events and Organisations	Whole of the Municipality	73	151	1	1	1	
Executive and Council		COUNCIL SUPP - STATE OF THE CITY ADDRESS	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	7	19	20	21	
Executive and Council		MAYORAL BUSINESS BREAKFAST	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	10	10	10	11	
Executive and Council		PHILA MAMA CAMPAIGN	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	2	2	2	2	
Executive and Council		2ND CAMP	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	1	1	1	1	
Executive and Council		TRAD LEAD -HLANGANA MHLATHI ONAZANYO	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	4	1	39	41	43	
Executive and Council		TRAD LEAD- PRACTITIONERS FORUM SUMMIT	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	6	5	6	6	
Executive and Council		SP PROG-HUMAN RIGHTS DAY AND FREEDOM DAY	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	1	35	37	38	
Executive and Council		SP PROG-MATHS & SCIENCE PROMOTION PROG	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	2	1	1	1	
Executive and Council		SP PROG-MATRIC EXAM PRAYER	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	2	21	22	23	
Executive and Council		SP PROG-MIENS SUMMIT	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	5	13	13	13	14	
Executive and Council		SP PROG- WOMENS SUMMIT	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	1	6	6	7	7	
Executive and Council		SP PROG-MANDELA DAY	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	421	707	671	702	736	
Executive and Council		MAYORAL CHARITY GOLF DAY	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	5	33	35	37	
Executive and Council		CIVIL FUNERALS FOR COUNCILLORS	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	281	141	94	98	103	
Executive and Council		FUNERALS- OTHER	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	41	-	-	-	-	
Executive and Council		SPECIAL EVENTS & FUNCTIONS	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	53	217	231	247	
Executive and Council		ROYAL HOUSEHOLD	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	20	233	244	256	
Executive and Council		STATE OF CITY	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	650	533	558	584	
Executive and Council		HR ROADSHOWS	P0003001700500000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	29	-	-	-	-	
Executive and Council		INDOMA FESTIVAL	P0003026010000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Music, Arts and Culture/Festivals	Whole of the Municipality	368	-	-	-	-	

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUOF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Executive and Council	BOYS TO MEN	P00032601000000000000000000000000_00005	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	123	215	-	-	-	-	
Executive and Council	GRLS TO WOMAN	P00032601000000000000000000000000_00006	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	123	215	-	-	-	-	
Executive and Council	EP ROAD SHOWS	P00034402000000000000000000000000_00001	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance CP Planning and Revision	Whole of the Municipality	1 202	1 562	1 512	1 583	1 657	1 657	
Executive and Council	STRATEGIC PARTNERSHIP	P00034401600100000000000000000000_00001	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	46	-	-	-	-	-	
Executive and Council	SUKUMA SAKHE - STRATEGIC PARTNERSHIP	P00034401600100000000000000000000_00001	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	13	-	-	-	-	-	
Executive and Council	COUNCIL SESSION CORP STRATEGIC PLAN PROG	P00034401600100000000000000000000_00003	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	5	-	-	-	-	
Executive and Council	STRATEGIC PLANNING WORKSHOPS & SESSIONS	P00034401600100000000000000000000_00004	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	284	160	228	239	250	250	
Executive and Council	STRATEGIC PARTNERSHIP	P00034401600100000000000000000000_00005	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	5	-	-	-	-	-	
Executive and Council	SUKUMA SAKHE - STRATEGIC PARTNERSHIP	P00034401600100000000000000000000_00006	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	-	13	14	15	15	
Executive and Council	STRATEGIC PARTNERSHIP	P00034401600100000000000000000000_00007	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	36	83	86	91	91	
Executive and Council	KNOW YOUR WARD CAMPAIGN	P00034480100000000000000000000000_00001	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Ward Committees Ward Initiatives	Whole of the Municipality	-	1	18	19	19	19	
Executive and Council	WARD COMMITTEE ANNUAL REVIEW	P00034480100000000000000000000000_00002	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Ward Committees Ward Initiatives	Whole of the Municipality	-	7	7	8	8	8	
Executive and Council	RECOVERIES DMM CORPORATE SERVICES	P00000000000000000000000000000000_00000	Default Project (PD)	Reasons, account, effective and effc local gov ern	Governance	Default Transactions	Whole of the Municipality	828	1 181	1 511	1 569	1 595	1 595	
Executive and Council	HR COST DMM CORP SERVICE	P00020000000000000000000000000000_00000	Human Resources	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	4 196	2 689	2 931	3 078	3 233	3 233	
Executive and Council	OP COST DMM CORP SERVICE	P00020000000000000000000000000000_00000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	82	133	140	147	154	154	
Executive and Council	RECOVERIES DMM ITS	P00000000000000000000000000000000_00000	Default Project (PD)	Reasons, account, effective and effc local gov ern	Governance	Default Transactions	Whole of the Municipality	1 746	1 994	2 704	2 796	2 834	2 834	
Executive and Council	HR COST DMM ITS	P00020000000000000000000000000000_00000	Human Resources	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	5 302	6 072	7 478	7 852	8 046	8 046	
Executive and Council	OP COST DMM ITS	P00020000000000000000000000000000_00000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	118	195	214	224	235	235	
Executive and Council	RECOVERIES MSI GRANT	P00000000000000000000000000000000_00000	Default Project (PD)	Reasons, account, effective and effc local gov ern	Governance	Default Transactions	Whole of the Municipality	1 151	1 446	1 366	1 417	1 419	1 419	
Executive and Council	HR COST MSI GRANT	P00020000000000000000000000000000_00000	Human Resources	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	2 228	2 994	3 133	3 285	3 449	3 449	
Executive and Council	OP COST MSI GRANT	P00020000000000000000000000000000_00000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	95	164	165	173	181	181	
Executive and Council	RECOVERIES DMM COMM SERVICE	P00000000000000000000000000000000_00000	Default Project (PD)	Reasons, account, effective and effc local gov ern	Governance	Default Transactions	Whole of the Municipality	1 219	1 746	1 759	1 822	1 838	1 838	
Executive and Council	HR COST DMM COMM SERVICE	P00020000000000000000000000000000_00000	Human Resources	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	4 383	5 513	6 607	6 938	7 286	7 286	
Executive and Council	OP COST DMM COMM SERVICE	P00020000000000000000000000000000_00000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	112	123	136	143	150	150	
Executive and Council	RECOVERIES MUNICIPAL MANAGER	P00000000000000000000000000000000_00000	Default Project (PD)	Reasons, account, effective and effc local gov ern	Governance	Default Transactions	Whole of the Municipality	(3 673)	(3 312)	(3 852)	(4 046)	(4 247)	(4 247)	
Executive and Council	HR COST MUNICIPAL MANAGER	P00020000000000000000000000000000_00000	Human Resources	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	2 973	3 163	3 658	3 840	4 035	4 035	
Executive and Council	OP COST MUNICIPAL MANAGER	P00020000000000000000000000000000_00000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	189	218	204	213	223	223	
Executive and Council	M-MAIN: SPECIAL EVENTS & FUNCTIONS	P00030170050000000000000000000000_00052	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	-	17	18	19	19	
Executive and Council	RECOVERIES PERFORMANCE MANAGEMENT	P00000000000000000000000000000000_00000	Default Project (PD)	Reasons, account, effective and effc local gov ern	Governance	Default Transactions	Whole of the Municipality	880	1 072	975	1 017	1 021	1 021	
Executive and Council	HR COST PERFORMANCE MANAGEMENT	P00020000000000000000000000000000_00000	Human Resources	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	2 113	2 491	2 802	2 733	2 870	2 870	
Executive and Council	OP COST PERFORMANCE MANAGEMENT	P00020000000000000000000000000000_00000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	134	655	655	686	718	718	
Finance and Administration	RECOVERIES ADMIN & CORP SUPPORT	P00000000000000000000000000000000_00000	Default Project (PD)	Reasons, account, effective and effc local gov ern	Governance	Default Transactions	Whole of the Municipality	(25 395)	(23 669)	(26 238)	(27 545)	(28 929)	(28 929)	
Finance and Administration	HR COST ADMIN AND CORPORATE SUPPORT	P00020000000000000000000000000000_00000	Human Resources	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	19 632	24 023	25 124	26 380	27 698	27 698	
Finance and Administration	OP COST ADMIN AND CORPORATE SUPPORT	P00020000000000000000000000000000_00000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	1 822	2 450	2 251	2 355	2 464	2 464	
Finance and Administration	STRATEGIC PLANNING WORKSHOPS AND SESSION	P00034401600100000000000000000000_00008	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	15	261	273	286	286	
Executive and Council	RECOVERIES FINANCE MANAGEMENT	P00000000000000000000000000000000_00000	Default Project (PD)	Reasons, account, effective and effc local gov ern	Governance	Default Transactions	Whole of the Municipality	1 334	1 834	1 621	1 903	1 907	1 907	
Executive and Council	HR COST DMM COO	P00020000000000000000000000000000_00000	Human Resources	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	4 389	5 765	6 358	6 677	7 012	7 012	
Executive and Council	OP COST DMM COO	P00020000000000000000000000000000_00000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local gov ern	Governance	Municipal Running Cost	Whole of the Municipality	98	116	129	136	142	142	
Executive and Council	DM-COD: SPECIAL EVENTS & FUNCTIONS	P00030170050000000000000000000000_00053	Typical Work Streams	Reasons, account, effective and effc local gov ern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	-	2	2	2	2	
Finance and Administration	EMBEENBEN LIBRARY SEDAN VEHICLE	PC00203010000000000000000000000000_00036	Capital Non-Infrastructure New	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Non-Infrastructure New Transport Assets	Umhlathuze Ward Ward 13	-	-	-	-	-	-	
Finance and Administration	NEW VEHICLES: 3X BMW	PC00203010000000000000000000000000_00036	Capital Non-Infrastructure New	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Non-Infrastructure New Transport Assets	Whole of the Municipality	-	-	-	-	-	-	
Finance and Administration	NEW VEHICLES: 1 X TOYOTA FORTUNER	PC00203010000000000000000000000000_00037	Capital Non-Infrastructure New	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Non-Infrastructure New Transport Assets	Whole of the Municipality	-	-	-	-	-	-	
Finance and Administration	RECOVERIES FLEET	P00000000000000000000000000000000_00000	Default Project (PD)	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Default Transactions	Whole of the Municipality	(62 327)	(56 517)	(118 437)	(140 004)	(153 960)	(153 960)	
Finance and Administration	PREVENT: INTERVAL MANTAIN FLEET	P00010020010010100000000000000000_00001	Vehicles: Preventative Maint: Int Based	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Transport Assets	Whole of the Municipality	304	5 137	-	-	-	-	
Finance and Administration	COSTING PREVENT: INTERVAL MANTAIN FLEET	P00010020010010100000000000000000_00003	Vehicles: Preventative Maint: Int Based	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Transport Assets	Whole of the Municipality	39 086	23 616	50 787	59 928	65 921	65 921	
Finance and Administration	PREVENT INTERVAL MANT FLEET ELECTRICITY	P00010020010010100000000000000000_00004	Vehicles: Preventative Maint: Int Based	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Transport Assets	Whole of the Municipality	-	-	379	397	416	416	
Finance and Administration	PREVENT INTERVAL MANT FLEET FIRE	P00010020010010100000000000000000_00005	Vehicles: Preventative Maint: Int Based	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Transport Assets	Whole of the Municipality	-	-	758	794	821	821	
Finance and Administration	PREVENT INTERVAL MANT FLEET REFUSE	P00010020010010100000000000000000_00006	Vehicles: Preventative Maint: Int Based	An efficiempeel and responsi econ inf netwo rk	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Transport Assets	Whole of the Municipality	-	-	896	907	950	950	

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
										Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUOF	Own Strategic Objectives	Ward Location							
Sport and Recreation	OP COST BEACHES	P00022000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	8 392	8 773	8 593	9 020	9 292		
Sport and Recreation	RECOVERIES COMMUNITY PARKS	P00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	(28 388)	(13 443)	(37 821)	(47 876)	(54 418)		
Sport and Recreation	PREV INTVL COMM PARKS, FIX CONTR	P001002001010020010130010000000000000001	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Parks Land	Whole of the Municipality	5 813	5 736	5 100	6 387	6 687		
Sport and Recreation	COST PREV INTVL COMM FACIL PARK LAND	P0001002001010020010130010000000000000002	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Parks Land	Whole of the Municipality	47 122	39 182	63 125	74 533	81 988		
Sport and Recreation	PREV INTVL ELEC FACILITIES PARK LAND	P0001002001010020010130010000000000000004	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Parks Land	Whole of the Municipality	-	500	525	549	575		
Sport and Recreation	PREV INTVL COMM PARKS, PRUNING & OTHER	P0001002001010020010130010000000000000005	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Parks Land	Whole of the Municipality	-	-	1 000	-	-		
Sport and Recreation	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0001002002002002090000000000000000000028	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	1 177	1 386	1 454	1 522	1 594		
Sport and Recreation	HR COST COMM PARKS	P00000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	54 247	55 052	63 377	65 544	69 889		
Sport and Recreation	OP COST COMM PARKS	P00022000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	12 169	14 279	13 222	13 522	14 185		
Sport and Recreation	SPECIAL EVENTS AND FUNCTIONS- ARBOR DAY	P0003017005000000000000000000000000000046	Typical Work Streams	Respons, account, effective and effc local gov em	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	50	35	35	38		
Public Safety	RECOVERIES LIC & CONTR ANIMALS	P00000000000000000000000000000000	Default Project (PD)	Create a better South Africa and contribute to a bet	Growth	Default Transactions	Whole of the Municipality	-	135	169	176	182		
Public Safety	OP COST LIC & CONTR ANIMALS	P00022000000000000000000000000000	Municipal Day to Day Running Cost	Create a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	706	827	868	909	951		
Community and Social Services	RECOVERIES CULTURAL MATTERS	P00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	737	981	1 109	1 152	1 198		
Community and Social Services	HR COST CULTURAL MATTERS	P00022000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	1 849	1 053	2 584	2 713	2 848		
Community and Social Services	OP COST CULTURAL MATTERS	P00022000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	2 209	866	1 422	1 469	1 558		
Community and Social Services	FILMING AND PRODUCTION SERVICES WORKSHOP	P0003007100300000000000000000000000000001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Community Development Initiatives	Whole of the Municipality	-	35	-	-	-		
Community and Social Services	LITERACY MONTH CELEBRATION	P0003007005000000000000000000000000000001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Education and Training	Whole of the Municipality	-	25	56	59	62		
Community and Social Services	ISIBAYA SAMACODA	P0003007011000000000000000000000000000002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Center Development	Whole of the Municipality	-	75	84	88	92		
Community and Social Services	LIBRARY WEEK CELEBRATION 20:26 MAR 2024	P0003007014000000000000000000000000000004	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Library Programmes	Whole of the Municipality	-	20	24	25	26		
Community and Social Services	TSHUSONG SERVICES CENTRES KUBANTU EVENT	P0003026010000000000000000000000000000000	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	106	-	-	-	-		
Community and Social Services	UMHLATHuze ANNUAL LOCAL REED DANCE CEREM	P0003026010000000000000000000000000000001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	374	1 033	1 082	1 133	1 186		
Community and Social Services	NRI AND MISS UMHLATHuze COMPETITION	P0003026010000000000000000000000000000002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	232	48	152	159	167		
Community and Social Services	TSHUSONG SERVICES CENTRES KUBANTU EVENT	P0003026010000000000000000000000000000003	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	76	188	129	135	141		
Community and Social Services	AMACKO	P0003026010000000000000000000000000000007	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	-	180	95	100	105		
Community and Social Services	DRAMA	P0003026010000000000000000000000000000008	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	-	180	95	100	105		
Community and Social Services	CHORAL MUSIC COMPETITION	P00030260300000000000000000000000000000002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Productions and Shows	Whole of the Municipality	-	160	-	-	-		
Community and Social Services	INGOMA COMPETITION	P0003026030000000000000000000000000000003	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Productions and Shows	Whole of the Municipality	-	489	622	651	682		
Sport and Recreation	RECOVERIES PARKS ADMIN	P00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	3 484	4 050	3 977	4 149	4 117		
Sport and Recreation	HR COST PARKS ADMIN	P00022000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	6 107	6 823	7 142	7 500	7 875		
Sport and Recreation	OP COST PARKS ADMIN	P00022000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	335	616	853	884	935		
Sport and Recreation	RECOVERIES SWIMMING POOLS	P00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	4 853	8 407	7 917	8 258	8 486		
Sport and Recreation	PREV INTVL OUTDOOR BUILDINGS	P0001002001010020020200200000000000000003	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	-	70	74	77	81		
Sport and Recreation	COST PREV INTVL OUTDOOR BUILDINGS	P00010020010100200202002000000000000000010	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	123	399	322	384	422		
Sport and Recreation	CORRECT EMERGENCY OUTDOOR BUILDINGS	P0001002002002002020020000000000000000007	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	-	19	20	21	22		
Sport and Recreation	COST CORRECT EMERGENCY OUTDOOR BUILDINGS	P0001002002002002020020000000000000000004	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	25	274	33	38	42		
Sport and Recreation	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0001002002002002090000000000000000000028	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	36	38	40	42		
Sport and Recreation	HR COST SWIMMING POOLS	P00022000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	15 623	19 218	17 330	18 195	19 104		
Sport and Recreation	OP COST SWIMMING POOLS	P00022000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	11 378	7 488	8 738	7 878	8 349		
Sport and Recreation	OP COST SWIMMING POOLS	P00022000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	10	-	-	-	-		
Sport and Recreation	RECOVERIES SPORT DEV	P00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	6 804	9 042	6 510	6 575	6 763		
Sport and Recreation	PREV INTVL OUTDOOR BUILDINGS	P0001002001010020020200200000000000000004	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	5 512	774	759	795	832		
Sport and Recreation	COST PREV INTVL OUTDOOR BUILDINGS	P00010020010100200202002000000000000000011	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	120	69	322	383	422		
Sport and Recreation	CORRECT EMERGENCY OUTDOOR BUILDINGS	P0001002002002002020020000000000000000008	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	44	273	287	300	314		
Sport and Recreation	COST CORRECT EMERGENCY OUTDOOR BUILDINGS	P00010020020020020200200000000000000000015	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	26	84	33	39	43		
Sport and Recreation	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0001002002002002090000000000000000000029	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	151	159	166	174		
Sport and Recreation	HR COST SPORT DEVELOPMENT	P00000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	10 089	9 888	9 959	10 477	11 000		
Sport and Recreation	OP COST SPORT DEVELOPMENT	P00022000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	10 038	10 424	10 331	10 800	11 224		
Sport and Recreation	SPORTS DEVELOPMENT: GOLDEN & OSAG GAMES	P00030430010000000000000000000000	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Sport Development Municipal Games	Whole of the Municipality	77	-	-	-	-		
Sport and Recreation	SPORTS DEVELOPMENT: SALGA GAMES	P00030430001000000000000000000000	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Sport Development Municipal Games	Whole of the Municipality	1 346	1 600	1 554	1 627	1 703		

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousand										Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
	Function	Project Description	Project Number	Type	MWSF Service Outcome	IUDF	Own Strategic Objectives	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27		
Sport and Recreation		SPORTS DEVELOPMENT: GOLDEN & DSAB GAMES	P0003430010000000000000000000000000_0002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Sport Development/Municipal Games		25	271	209	313	328		
Sport and Recreation		COACHES SEMINARS	P0003430000000000000000000000000000_0001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Sport Development/Marathon, Sport and Recreation		4	-	-	-	-		
Sport and Recreation		RECOVERIES STADIUMS		Default Project (PJ)	A diverse, socially cohesive society with a common	Growth	Default Transactions		443	3 012	3 324	3 547	3 883		
Sport and Recreation		PREV NTVL OUTDOOR BUILDINGS	P000102001010102002020000000000000000_0005	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets/Sport and Recreation Facilities/Outdoor Facilities Buildings		-	24	26	27	28		
Sport and Recreation		OP COST STADIUMS		Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost		9 048	10 123	9 001	10 655	14 126		
Waste Management		RECOVERIES SOLID WASTE	P0002000000000000000000000000000000_0000	Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		23 120	46 276	47 094	49 126	50 695		
Waste Management		REV SOLID WASTE EQUITABLE SHARE		Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		-	-	-	-	-		
Waste Management		PREV NTVL MUNICIPAL BUILDINGS	P000102001010103001010102000000000000_0004	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets/Operational Buildings/Municipal Offices Buildings		-	11	12	12	13		
Waste Management		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0001020020202000000000000000000000_00020	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance/Emergency Machinery and Equipment		23	73	77	80	84		
Waste Management		EXP SOLID WASTE EQUITABLE SHARE	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		1 026	-	-	-	-		
Waste Management		HR COST SOLID WASTE		Human Resources	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		72 477	75 983	77 807	81 488	85 521		
Waste Management		OP COST SOLID WASTE	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		33 780	40 827	38 522	40 517	42 692		
Waste Management		SOLID WASTE REFUSE REMOVAL - BNS	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		-	-	150	-	-		
Waste Management		RECOVERIES STREET CLEANING	P0002000000000000000000000000000000_0000	Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		9 906	16 576	15 771	15 485	16 538		
Waste Management		HR COST STREET CLEANING	P0002000000000000000000000000000000_0000	Human Resources	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		27 910	28 166	28 593	29 588	31 354		
Waste Management		OP COST STREET CLEANING	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		2 483	5 495	3 787	4 121	4 315		
Waste Management		OP COST STREET CLEANING	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		160	-	-	-	-		
Waste Water Management		RECOVERIES PUBLIC TOILETS		Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		368	428	516	537	558		
Waste Water Management		PREV NTVL PUBLIC ABULION BUILDINGS	P000102001010102001010200000000000000_0001	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets/Community Facilities/Public Abulion Facilities Buildings		-	13	13	14	14		
Waste Water Management		COST PREV NTVL PUBLIC ABULION BUILD	P000102001010102001010200000000000000_0002	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets/Community Facilities/Public Abulion Facilities Buildings		1	-	-	-	-		
Waste Water Management		CORRECT EMERGENCY PUBL ABULION BUILDING	P000102002020200001010200000000000000_0001	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance/Emergency Community Assets/Community Facilities/Public Abulion Facilities Buildings		-	7	7	7	8		
Waste Water Management		COST CORR EMERGENCY PUBL ABULION BUILD	P000102002020200001010200000000000000_0002	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance/Emergency Community Assets/Community Facilities/Public Abulion Facilities Buildings		11	61	14	17	18		
Waste Water Management		HR COST PUBLIC TOILETS	P0002000000000000000000000000000000_0000	Human Resources	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		1 213	805	1 747	1 834	1 905		
Waste Water Management		OP COST PUBLIC TOILETS	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		917	992	1 108	998	1 018		
Waste Water Management		RECOVERIES EFFLUENT PIPELINE	P0002000000000000000000000000000000_0000	Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		71	118	108	112	117		
Waste Water Management		OP COST EFFLUENT PIPELINE	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		477	854	963	1 073	1 156		
Waste Water Management		RECOVERIES PUMP STATION	P0002000000000000000000000000000000_0000	Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		1 114	12 225	3 846	2 729	2 846		
Waste Water Management		PREV NTVL PSTATIN BUILDING	P000101010101008010300000000000000000_0001	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Buildings		2 204	2 475	1 586	1 716	1 844		
Waste Water Management		COST PREV NTVL PSTATIN BUILDING	P000101010101008010300000000000000000_0004	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Buildings		4 093	6 434	14 429	17 217	18 938		
Waste Water Management		PREV NTVL SANT. PSTATIN ELECTRICAL	P000101010101008010090000000000000000_0001	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Electrical Equipment		1 624	2 580	2 207	2 334	2 467		
Waste Water Management		COST PREV NTVL SANT. PSTATIN ELECTRICAL	P000101010101008010090000000000000000_0002	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Electrical Equipment		201	-	258	305	335		
Waste Water Management		CORRECT EMERGENCY PSTATIN BUILDING	P000101010200200801030000000000000000_0001	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance/Emergency Sanitation Infrastructure Pump Station Buildings		3 371	521	546	572	588		
Waste Water Management		COST CORRECT EMERGENCY PSTATIN BUILDINGS	P000101010200200801030000000000000000_0004	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance/Emergency Sanitation Infrastructure Pump Station Buildings		3 079	1 662	3 031	4 638	5 102		
Waste Water Management		COST CORR EMERGENCY SANT. PSTATIN ELEC	P000101010200200801009000000000000000_0002	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance/Emergency Sanitation Infrastructure Pump Station Electrical Equipment		-	2	-	-	-		
Waste Water Management		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0001020020202000000000000000000000_00030	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance/Emergency Machinery and Equipment		5 015	5 907	7 027	7 310	7 607		
Waste Water Management		HR COST PUMP STATION	P0002000000000000000000000000000000_0000	Human Resources	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		15 797	15 026	18 109	19 012	19 959		
Waste Water Management		OP COST PUMP STATION	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		13 991	13 773	15 588	17 226	17 907		
Waste Water Management		RECOVERIES SEWAGE NETWORK	P0002000000000000000000000000000000_0000	Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		28 145	31 911	29 333	27 091	25 041		
Waste Water Management		REV SEWERAGE NETWORK EQUITABLE SHARE	P0002000000000000000000000000000000_0000	Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		-	-	-	-	-		
Waste Water Management		PREV NTVL SANT. RET. PIPES	P000101010101008020020000000000000000_0002	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Retalculacion/Pipe Work		823	1 212	1 272	1 332	1 394		
Waste Water Management		COST PREV NTVL SANT. RET. PIPES	P000101010101008020020000000000000000_0004	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Retalculacion/Pipe Work		4 013	3 984	7 844	9 336	10 269		
Waste Water Management		CORRECT EMERGENCY SANT. RET. PIPES	P000101010200200800200200000000000000_0002	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance/Emergency Sanitation Infrastructure Retalculacion/Pipe Work		3 937	4 236	4 428	4 636	4 854		
Waste Water Management		COST CORRECT EMERGENCY SANT. RET. PIPES	P000101010200200800200200000000000000_0004	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance/Emergency Sanitation Infrastructure Retalculacion/Pipe Work		7 615	12 679	9 837	11 607	12 768		
Waste Water Management		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0001020020202000000000000000000000_00031	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance/Emergency Machinery and Equipment		-	63	66	89	72		
Waste Water Management		EXP SEWERAGE NETWORK EQUITABLE SHARE	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		1 310	-	-	-	-		
Waste Water Management		HR COST SEWAGE NETWORK	P0002000000000000000000000000000000_0000	Human Resources	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		40 962	40 843	40 045	42 025	44 104		
Waste Water Management		OP COST SEWAGE NETWORK	P0002000000000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive ecom inf network	Inclusion and access	Municipal Running Cost		35 243	42 016	48 252	52 210	60 183		
Waste Water Management		RECOVERIES STORM WATER MANAGEMENT	P0002000000000000000000000000000000_0000	Default Project (PJ)	An efficient and responsive ecom inf network	Inclusion and access	Default Transactions		757	3 369	1 955	1 286	329		
Waste Water Management		PREV NTVL STORM WATER DRAIN	P000101010101010300103000000000000000_0002	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm w ater Infrastructure/Drainage Collection/Drainage		2 071	2 636	6 966	2 886	3 032		
Waste Water Management		COST PREV NTVL STORM WATER DRAIN	P000101010101010300103000000000000000_0004	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm w ater Infrastructure/Drainage Collection/Drainage		18	1 722	-	-	-		
Waste Water Management		PREV NTVL SWATER CONV PIPES	P000101010101010300206000000000000000_0002	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm w ater Infrastructure/Storm w ater Conveyance/Pipe Work		1 165	2 203	759	3 517	3 683		
Waste Water Management		COST PREV NTVL STORM WATER CONV PIPES	P000101010101010300206000000000000000_0003	Preventative Maintenance: Interval Based	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm w ater Infrastructure/Storm w ater Conveyance/Pipe Work		2	399	534	1 121	1 233		
Waste Water Management		CORRECT EMERGENCY STORM WATER DRAIN	P000101010200200300103000000000000000_0001	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance/Emergency Storm w ater Infrastructure/Drainage Collection/Drainage		1 300	-	-	-	-		
Waste Water Management		COST CORRECT EMERGENCY STORM WATER DRAIN	P000101010200200300103000000000000000_0004	Corrective Maintenance: Emergency	An efficient and responsive ecom inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance/Emergency Storm w ater Infrastructure/Drainage Collection/Drainage		4 209	-	5 473	6 459	-		

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

2.14 City Manager's quality certificate

Enquiries: reg@umhlathuze.gov.za
Telephone: 035 907 5000
Fax: 035 907 5444/5/6/7
Toll Free No: 0800 222 827



Physical Address:
5 Mark Strasse Civic Centre
Private Bag X1004
Richards Bay, 3900

Your ref: **KZN 282**
Contact: **CITY MANAGER**

Our file ref: **5/1/1-2024/25**
In response to DMS No.: **178201**
Date: **02/05/2024**

QUALITY CERTIFICATE

I, Nkosenye Zulu, City Manager of the City of uMhlathuze, hereby certify that the Adopted Medium Term Revenue and Expenditure Framework Plan (MTREF) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Adopted Medium Term Revenue and Expenditure Framework and supporting documentations are consistent with the Integrated Development Plan of the municipality.

SIGNATURE: _____

DATE: _____

MR NG ZULU

CITY MANAGER OF CITY OF uMHLATHUZE KZN282

All correspondence must be addressed to the City Manager

www.umhlathuze.gov.za

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Umhlathuze Municipality

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