

**ANNEXURE A
(DMS 1451170)**

ANNUAL BUDGET OF
**CITY OF
uMHLATHUZE**

2021/22 TO 2023/24
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS (TABLED - DRAFT)



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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	MIG	Municipal Infrastructure Grant
GFS	Government Financial Statistics	MPRA	Municipal Properties Rates Act
GRAP	General Recognised Accounting Practice	MSA	Municipal Systems Act
IDP	Integrated Development Strategy	MTREF	Medium-term Revenue and Expenditure Framework
INEP	Integrated National Electrification Programme Grant	NERSA	National Electricity Regulator South Africa
ISDG	Infrastructure Skills Development 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

We meet today amidst an unfavourable political climate polluted by the reason that the year 2021, is the year of Local Government Elections.

Nevertheless, we also meet in the month of March, which is Human Rights month. It is a month where we needed to reassure our communities that as a municipality we are sensitive to their rights as enshrined in the constitution, the Right to clean running water, the right to service delivery and the right to life to mention a few.

We are also moving towards the month of April, which is Freedom Month. We emotionally commemorate this month in remembrance of our struggle heroes, who paid the ultimate price to enable us to stand here today and present a budget that seeks to improve the lives of our communities by providing quality services and changing their social and economic fortunes.

Madam Speaker, the year 2021 is the Year of one of the most extraordinary women in our country, who against all odds, fought the despotic apartheid regime and its system. Charlotte Maxeke is the first black woman in South Africa to hold a graduate degree and is known for her exceptional contribution to the struggle for women's and workers' rights, and her lifelong dedication to the struggle for peace and justice.

We stand on the shoulders of such giants that motivate us to work harder for communities towards a better future.

Whilst we place concern for our communities in mind as we move towards the Easter period, we urge people to avoid mass gatherings that have the potential to turn to super-spreaders.

We encourage people to practice non-pharmaceutical interventions such as hand washing, wearing of masks; environmental cleaning and limiting of contacting which will assist in limiting the rapid spread of the virus.

Madam Speaker and your august house, allow me to present to you the 2021/22 draft MTREF (Budget). I present this draft budget for the first time as Mayor against a backdrop of a number of challenges that we have ever been faced with as the City of uMhlathuze. These challenges can be summed up as follows:

- Unprecedented virus coded as Covid- 19;
- Declaration of a state of disaster nationally by the President;
- Low economic growth nationally and locally;
- Reduction of the municipality's share allocation from the National fiscus;
- Protests from our communities i.e. eSikhaleni, Mandlankala, KwaDlangezwa and Dumisani Makhaye village, and
- Passing away of our community members including councillors and staff;

All these issues happen at the same time, they do affect the running of the municipality and these require a united council that puts party politics aside and respond to these challenges. I must thank all the political parties represented in this council for working together during this difficult time.

Madam Speaker, let us be reminded that in March 2020 the country was placed on a level 5 lockdown which brought everything to a halt, with the exception of essential workers who continued to provide services to the communities. We must thank them, more especially the Health care workers who have been in the forefront fighting this unprecedented pandemic. We must even thank and appreciate our own staff members who continued to be visible.

Madam speaker, last year on 26 March 2020 was our last council meeting where we gathered at the auditorium, and today we are in the same month but in a virtual chamber. The irony of this is that we all thought how it was going to be possible to hold council meetings without coming together in person at the chamber.

Madam speaker each councillor in this council is able to operate a laptop now and not only that but join virtually and debate agenda items without any problem. It is that spirit that we must applaud and encourage so that issues of the 4IR are embraced and implemented accordingly.

Madam speaker, coming to this draft budget that I am presenting to council for consideration contains very fundamental policy shifts, which we have made, and requires endorsement from the house. In the main, these policy shifts are because of community requests and taking into account the economic conditions. In summary we have include the following policy changes:

- An increase in the free kilolitres of water from 6 – 10 kilolitres
- An increase in the indigent relief
- Free Rates if property is valued at R 160 000 or less
- Free Refuse if property is valued at R160 000 or less
- Free sewer if property is valued at R160 000 or less
- Increase in pensioners' rebate to R250 000 from R200 000 (subject to making an application)
- Tariffs increases have been on averaged capped at 5% for all services with the exception of electricity
- Electricity tariffs have been placed at 6.29 %
- Repairs and maintenance of infrastructure has been increased to 13% and the norm is 8%

Madam speaker we have done all these with the plight of our poor communities who only has the government to look up to for their wellbeing. We have done the above also looking at the local economy, and although not so physical in the eye, a lot of companies have reduced staffing and others have literally closed shop and all those that have lost their jobs are now indigent or poorer than before Covid- 19.

Madam speaker, this is a draft budget and I am only sharing highlights that have been included in the compilation of this Budget. Let me also highlight challenges that we have faced when compiling this peoples budget.

- Our collection rate has dropped from 97% a year ago to 92%
- Rates and general still making a deficit of close to R317 million
- An increase in the expectation of services from households in the ITB arrears yet there are zero rates collected
- Implementation of the property valuation from last financial year
- Our cash reserves are reducing because it will have to fund the deficit budget
- Load shedding makes it difficult to budget properly
- Increase of water purchases and electricity above inflation by the water board and Eskom

We are trying to highlight the lows and highs of the budget for this house to realise that we are really operating under very difficult conditions. I must say we have been lucky Madam Speaker in that we have managed to build up the reserves that we have, but they will soon diminish if the economy does not turn the corner or alternatively we will need to drop all other programs in order to survive and stay afloat.

In a recent study done by National Treasury on all municipalities across the country it is scary to see that the municipalities that are hanging in there are very few when compared to those that are sinking. Madam speaker I am mentioning this so that we all know that the municipality does not have money for nice to haves but instead the funds available are for necessities.

Around the rolling out of infrastructure, we are expecting that a number of employment opportunities will be created. It is therefore expected that administration will start the procurement processes early this time around in order to be able to spend the R830 million capex, which is an increase of R763 million from the 2021 financial year. The National Minister of Finance during his budget presentation in Parliament, he alluded to the fact that the economy of this country needs to grow soon than later, and I echo the same.

In closing Madam Speaker, allow me to borrow these wise words from a German-born writer, public speaker, and spiritual teacher Eckhart Tolle who writes:

“When faced with a radical crisis, when the old way of being in the world, of interacting with each other and with the realm of nature doesn't work anymore, when survival is threatened by seemingly insurmountable problems, an individual life-form - or a species - will either die or become extinct or rise above the limitations of its condition through an evolutionary leap.”

Madam Speaker and the house, this draft budget will still be presented to various stakeholders for their input and for their technical valuation before it is finalised in May 2021. All the contributions will thereafter be consolidated into the final approved budget for implementation.

Thank you

Mayor Mdu Mhlongo

1.2 Council Resolutions

On 30th March 2021, the Council of the City of uMhlathuze will meet in the Council Chambers to adopt the budget of the Municipality for the financial year 2021/22. The Council will approve and adopt the following resolutions:

1. the Tabled Multi-year Medium Term Revenue and Expenditure Framework (MTREF) of the Municipality for the Financial Year 2021/22 and indicative for the projected outer years 2022/23 and 2023/24 be approved as set out in the Budget Report **(DMS 1451170)** and in the Budget tables A1 - A10 **(Annexure B1 - B13) (DMS 1450034)**;
2. the Final Integrated Development Plan (IDP) Review for 2021/22 **(DMS 1404166)** be incorporated into the Tabled 2021/21 Multi-year Medium Term Revenue and Expenditure Framework (MTREF);
3. the Tabled 2021/22 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 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Tabled Budget 2021/22	Tabled Budget 2022/23	Tabled Budget 2023/24
Total Operating Revenue	3 454 295	3 666 899	3 920 709	4 015 715
Total Operating Expenditure	3 603 742	3 935 127	4 127 272	4 360 851
Surplus/ (Deficit) for the year	(149 448)	(268 229)	(206 564)	(345 137)
Total Capital Expenditure	762 709	830 967	692 156	743 020
TOTAL OPERATING & CAPITAL BUDGET	4 366 451	4 766 094	4 819 428	5 103 872

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. the Accounting Officer ensure that the deficits reflected in this Tabled Budget be reduced before Council approves the adopted budget in May 2021 in the following order:- 2021/22; 2022/23; 2023/24 by R118m; R110m; and R290m respectively.

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

Description R thousand	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity and Energy Sources				
Surplus/(Deficit) for the year	195 646	62 224	91 341	7 803
Water Management				
Surplus/(Deficit) for the year	13 945	13 723	31 273	11 607
Waste water management				
Surplus/(Deficit) for the year	510	(28 989)	3 494	(1 836)
Waste management				
Surplus/(Deficit) for the year	16 334	2 210	7 351	3 056
Other Services				
Surplus/(Deficit) for the year	(375 882)	(317 397)	(340 022)	(365 767)
Total				
Surplus/(Deficit) for the year	(149 448)	(268 229)	(206 564)	(345 137)

6. the Tabled Service Delivery and Budget Implementation Plan (SDBIP) 2021/22 (**DMS 1449640**) 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 2021/22 financial year be approved:

Category	Proposed tariff (from 1 July 2021)	Ratio to Residential Tariff
	C	
Residential Properties	0,0098	1 : 1
Business / Commercial	0,0206	1 : 2,10
Industrial	0,0215	1 : 2,20
Agricultural Properties	0,0024	1 : 0,25
Public Service Purposes (State Owned)	0,0108	1 : 1,10
Public Service Infrastructure	0,0024	1 : 0,25
Public Benefit Organisation Properties	0,0024	1 : 0,25
Mining Properties	0,0225	1 : 2,30
Vacant Land	0,0206	1 : 2,10

8. on application by the relevant rate payers 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 1445993)** 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 R 480 000 and below be made;
11. in addition to the reductions in recommendation (7) 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 rates 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 1430462)** be approved;
14. the Tariff policy as per **Annexure D2 (DMS 1449649)**;
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 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 increased from 6 kl a month to 10 kl a month and residential water basic charge be charged when the consumer has consumed more than 10 kl a month;

19. in terms of various policies, the following increases in allowances are submitted to Council for approval:

	Approved 2020/21 Tariffs	Proposed Tariffs - 2021/22
	R	R
Standby - Travel allowance	109	113
Standby - Subsistence allowance	71	74
Subsistence allowances		
Daily allowance	154	160
Overnight allowance	207	215
Own accommodation	284	295
Interview candidates	74	77
Accommodation		
All employees	1 292	1 342
All councillors and Section 56 employees	2 166	2 250
Municipal Manager, Mayor/ Deputy Mayor, Speaker and Municipal Chief Whip	3 613	3 754
Ward committee members	1 552	1 613
Indigent Burial Assistance		
Adult	2 850	2 961
Child (1 day to 15 years)	2 166	2 250
Stillborn / fetus	1 482	1 540

20. the profit on sale of all even be allocated 100% to the Rates and General Capital Replacement Reserve account;
21. should there be any unspent conditional grants received from the National Fiscus at year end, Council hereby requests that the Municipal Manager via letters to the respective transferring officers apply for a roll-over of funds received in **2020/21** financial year to the next financial year, namely the 2021/22 financial year;
22. although Council has an approved Virement Policy, in terms of this 2021/22 MTREF Budget appropriation, a MFMA mSCOA circular no. 8 (**DMS 1402904**) be Tabled with the following:
- no virements (transfers) will be allowed out of:
 - All Repairs and Maintenance Projects unless approval has been sort jointly between the Municipal 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 should not 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).
23. 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 utilized unless each project for repairs and maintenance is utilized strictly in terms of the 2021/22 asset maintenance plan and captured accordingly on the Work Break-down Structure of the uM-SAP system;
24. 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;
25. the cost containment policy as contained in **DMS 1407523** be approved and
26. RDP properties that through the property valuation process and their outcome is above R 160 000, be on an application basis and individual assessment.

1.3 Executive Summary

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.

In the process of compiling the Tabled 2021/22 MTREF the submissions received from the Departments which were all project based could be broken down into the following categories:

Scenario	Capital		
	2021/22	2022/23	2023/24
	R 000	R 000	R 000
Initial Departmental Submissions	712 345	412 638	557 187
Departmental reductions	(118 622)	(279 518)	(185 833)
TABLED BUDGET	830 967	692 156	743 020

Scenario	Operating Budget		
	Revenue	Expenditure	Deficit
	R 000	R 000	R 000
First (excl tariff increases)	3 421 235	4 255 394	(834 159)
Second (excl tariff increases)	3 421 235	3 845 561	(424 326)
Third (inc tariff increases)	3 658 359	3 973 051	(314 693)
TABLED BUDGET	3 666 899	3 935 127	(268 229)

Furthermore, 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**) issued on 07 June 2019. Emphasis was placed on providing of funds for the repairs and maintenance expenditure line items. These regulations were adopted by Council in terms of CR 14091 dated 26 August 2020 (RPT 167608).

The **main challenges** experienced during the compilation of the 2021/22 MTREF can be summarised as follows:

- At the top of the list by far is the lack of growth in local economic activity and now exacerbated by the COVID-19 epidemic. This evidenced by a deteriorating recovery in debtors' revenue – now sitting at 92% a year ago sitting at 97%;
- As a comparison between services over all, by far the greatest concern here lies with all the services financed by Property Tax (Rates). This Tabled budget has the Rates Services sitting with a R 317 million deficit;
- The majority of domestic households in uMhlathuze are not levied Property Rates. This because the individual properties 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, that such will lead to the economic collapse of the whole Municipality;
- There is no Equitable Share allocation for properties that do not pay Property Rates. The significance here that the delivery of basic services is very dependent on Property Rates in 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 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 the residents there hold no legal title to the land;
- 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 R28,7m – refer to Table 12 for details;
- Waste Water Management Service shows a deficit of R 29 million, 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;
- Waste Management is now trading at a surplus of R 2,2 million from a surplus of R 16,3 million on 2020/21 Adjusted Budget;
- Although Employee related costs as a percentage of total Expenditure amounts to 26,7% 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 26,7% 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 (8,7%) together with Employee related Costs. This figure amounts to 35,4% (26,7% + 8,7%);

The main positives that come out of compilation of the 2021/22 MTREF can be summarised as follows:

- Extensive effort has been made within the categories of tariffs to make them more equitable between the various consumer and ratepayer categories;
- All services in the municipality are cost reflective of all the relevant municipal activities applicable to those services;
- There has been no trimming of resources allocated to Infrastructure repairs and maintenance. All the best practice standards of budget allocation to the repairs and maintenance activities are met;
- Although the budgeting of deficits is not sustainable in the long term, this municipality is financially sound enough to sustain such deficits in the short and medium term;
- 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 historically was a significant risk to the financial stability of this municipality.

The following budget principles, guidelines and assumptions directly informed the compilation of the 2021/22 MTREF:

- No organic growth in the revenue base;
- Revenue cash flow assumes a 92 recovery;
- Capital from own funding (Capital Replacement Reserve and Borrowing) allocated on a prioritized model between Functions using asset values and Income generating ability;
- The basket of municipal services tariffs collectively has been kept below 5% expected for electricity.
- 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; and
- Repairs and Maintenance provisions surpass the best practice parameters of 8% of PPE and are sitting at excess of 11% for the MTREF.

National Treasury's MFMA Circular No. 107 and 108 were used to guide the compilation of the 2021/22 MTREF.

Following the tabling of the MTREF, National Treasury will review and make comments on the Tabled budget. This assists the Municipality in ensuring quality when preparing the budget in terms of MFMA. As indicated in the MFMA Budget Circular no. 108, this review is scheduled for 19th May 2021.

National Treasury will normally, from a quality perspective, assess the budget against the following three criteria:

- Credibility;
- Relevance; and
- Sustainability.

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 96 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
- Increase 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 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.

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 COVID-19 epidemic. There evidenced by a deteriorating recovery in debtors revenue – now sitting at 92% a year ago sitting at 97% .
- The type of development in traditional areas (Primarily Ingonyama Trust areas) pose 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 not observed during these Covid restriction period when credit control actions have been placed on hold, there is growing tendency by community members to restrict the reading of meters but more importantly the restriction of services for credit control purposes;
- There is a growing tendency for "Other Organs of State" in the last few years to not keep their municipal service accounts up to date. This category of consumer currently has in excess of R150m over ninety days owing to the Municipality;
- A significant challenge in the new year is going to be the transition from a very old legacy billing system to the SAP billing platform on the 1 July 2021. Fortunately, the expenditure modules of SAP are already deployed and are functional.

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;
- Keeping Rates and Service charge increases within the inflationary boundaries of 3 and 6 percent;
- The Rates income now surpasses the gross contribution made by electricity service to this municipality's income base. This is a very positive trend given the risk associated to the municipality's continued reliance on electricity revenue to cross subsidize Rates funded services;

1.5.1 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 7 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 between R500 000 and R 700 000;*
- *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 6 kl water free).

Table 1 MBRR SA14 – Household bills

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rand/cent										
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	521.17	555.82	587.96	530.88	530.88	530.88	5.4%	559.42	576.20	593.49
Electricity: Consumption	1 391.85	1 470.10	1 619.20	1 682.57	1 682.57	1 682.57	3.9%	1 748.36	1 816.54	1 887.39
Water: Basic levy	20.27	22.70	23.21	24.60	24.60	24.60	4.0%	25.58	26.35	27.14
Water: Consumption	253.31	283.71	375.58	398.12	398.12	398.12	4.0%	414.04	426.46	439.26
Sanitation	165.20	176.76	185.40	196.60	196.60	196.60	5.0%	206.40	212.59	218.97
Refuse removal	120.77	130.43	148.69	157.61	157.61	157.61	5.0%	165.49	170.45	175.57
sub-total	2 472.57	2 639.52	2 940.04	2 990.38	2 990.38	2 990.38	4.3%	3 119.29	3 228.59	3 341.82
VAT on Services	273.20	312.56	352.81	368.92	368.92	368.92		383.98	397.86	412.25
Total large household bill:	2 745.77	2 952.08	3 292.85	3 359.30	3 359.30	3 359.30	4.3%	3 503.27	3 626.45	3 754.07
% increase/-decrease		7.5%	11.5%	2.0%	-	-		4.3%	3.5%	3.5%
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	369.00	393.54	416.29	375.88	375.88	375.88	5.4%	396.08	407.97	420.20
Electricity: Consumption	752.65	793.70	874.00	908.09	908.09	908.09	3.7%	942.00	978.73	1 016.90
Water: Basic levy	20.27	22.70	23.21	24.60	24.60	24.60	4.0%	25.58	26.35	27.14
Water: Consumption	192.95	216.10	286.08	303.24	303.24	303.24	4.0%	315.37	324.83	334.57
Sanitation	165.20	176.76	185.40	196.60	196.60	196.60	5.0%	206.40	212.59	218.97
Refuse removal	120.24	129.86	146.74	155.54	155.54	155.54	5.0%	163.32	168.22	173.27
sub-total	1 620.31	1 732.66	1 931.72	1 963.95	1 963.95	1 963.95	4.3%	2 048.75	2 118.69	2 191.05
VAT on Services	175.18	200.87	227.31	238.21	238.21	238.21		247.90	256.61	265.63
Total small household bill:	1 795.49	1 933.53	2 159.03	2 202.16	2 202.16	2 202.16	4.3%	2 296.65	2 375.30	2 456.68
% increase/-decrease		7.7%	11.7%	2.0%	-	-		4.3%	3.4%	3.4%
Monthly Account for Household - 'Indigent'										
Household receiving free basic services										
Rates and services charges:										
Property rates	144.56	145.50	145.92	131.75	131.75	131.75	(13.2%)	114.33	117.76	121.30
Electricity: Consumption	10.91	11.47	12.62	13.11	13.11	13.11	3.5%	13.57	14.10	14.65
Water: Basic levy	20.27	22.70	23.21	24.60	24.60	24.60	4.0%	25.58	26.35	27.14
Water: Consumption	106.79	119.60	158.33	167.83	167.83	167.83	4.0%	174.54	179.78	185.17
Sanitation	165.20	176.76	185.40	196.60	196.60	196.60	5.0%	206.40	212.59	218.97
Refuse removal	119.71	129.29	144.80	153.49	153.49	153.49	5.0%	161.16	165.99	170.97
sub-total	567.44	605.32	670.28	687.38	687.38	687.38	1.2%	695.58	716.57	738.20
VAT on Services	59.20	68.97	78.65	83.35	83.35	83.35		87.19	89.82	92.54
Total small household bill:	626.64	674.29	748.93	770.73	770.73	770.73	1.6%	782.77	806.39	830.74
% increase/-decrease		7.6%	11.1%	2.9%	-	-		1.6%	3.0%	3.0%

1.6 Operating Expenditure Framework

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

- Given that one of the primary drivers of this budget is to keep tariff increases with the inflationary envelope of 5 per cent, expenditure allocations in excess of the 2020/21 Adjustments budget are very limited;
- Despite the above restriction the Chief Financial Officer has ensured that Repairs and Maintenance provisions surpass the best practice parameters of 8 per cent of PPE. All provisions for MTREF are sitting in excess of 11%.
- Funding of the budget over the medium-term is informed by Section 18 and 19 of the MFMA;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services.

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

Table 2 Summary of operating expenditure by standard classification item

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure By Type									
Employee related costs	746 160	782 436	850 995	986 781	981 781	981 781	1 050 727	1 089 350	1 138 431
Remuneration of councillors	29 342	30 395	31 478	34 026	34 317	34 317	35 116	36 522	38 167
Debt impairment	27 154	163 733	230 702	35 000	90 061	90 061	93 213	96 475	99 369
Depreciation & asset impairment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000
Finance charges	67 691	51 286	66 790	79 943	79 943	79 943	69 028	65 963	58 303
Bulk purchases - electricity	828 444	855 160	937 915	1 028 596	1 027 696	1 027 696	1 277 635	1 391 344	1 515 174
Inventory Consumed	203 875	227 752	210 104	254 259	271 867	271 867	298 625	310 694	323 777
Contracted services	339 556	369 218	342 651	289 827	345 933	345 933	342 802	331 421	342 355
Transfers and subsidies	11 517	15 782	12 953	13 778	14 378	14 378	14 887	15 512	16 195
Other expenditure	164 869	166 623	179 742	288 491	338 767	338 767	318 095	331 991	347 081
Losses	1 449	11 689	19 845	–	–	–	–	–	–
Total Expenditure	2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851

The budgeted allocation for **employee related costs** for the 2021/22 financial year totals R 1 050 million, which equals 26,7% per cent of the total operating expenditure.

The collective agreement regarding salaries/wages came into operation on 1 July 2018 and shall remain in force until 30 June 2021. Implying therefore that there is no increase agreed upon for this MTREF. In terms of Circular 107, National Treasury budget guidance was to budget a zero increase. This may not be very prudent if the Unions succeed in their bid for a 9% increase. Therefore, a 3.2% increase as per Budget Policy approved by Council has been included.

For Councillors allowances a similar situation is unfolding, therefore a 3.2% increase for them has 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 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.

The risk of this from a financial and service delivery perspective is that the municipality is forced to employ officials who don't 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.

The possible risk in the total Human Resource structure is if one adds both contracted services and employee related costs together, this figure amounts to 38 per cent of the operating budget, which although the 33 per cent norm for local government, does indicate a lack of skills within the Administration and a tendency to outsource.

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 staff structure. 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 92 per cent and the Debt Write-off Policy of the City. For the 2021/22 financial year this amount is R93 million (R35 m Adopted 2020/21 & R90m Adjusted 2020/21). These increases being a clear indication of the effects of the COVID-19 pandemic is having on debtor's recovery.

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 R435 million for the 2021/22 financial and equates to 13,7 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 1,7 per cent (R69 million) of operating expenditure excluding annual redemption.

Bulk purchases are directly informed by the purchase of electricity from Eskom. This is budgeted for the 2021/22 to be R1 050 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 will be 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 slightly by 1 per cent as administration needs to place lesser reliance on contracted services. Contracted services together with Employee Related Costs amount to 35,4% (26,7% + 8,7%) 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 fact 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.

Further details relating to contracted services can be seen in Table 70 MBRR SA1 (see pages 198 to 204).

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

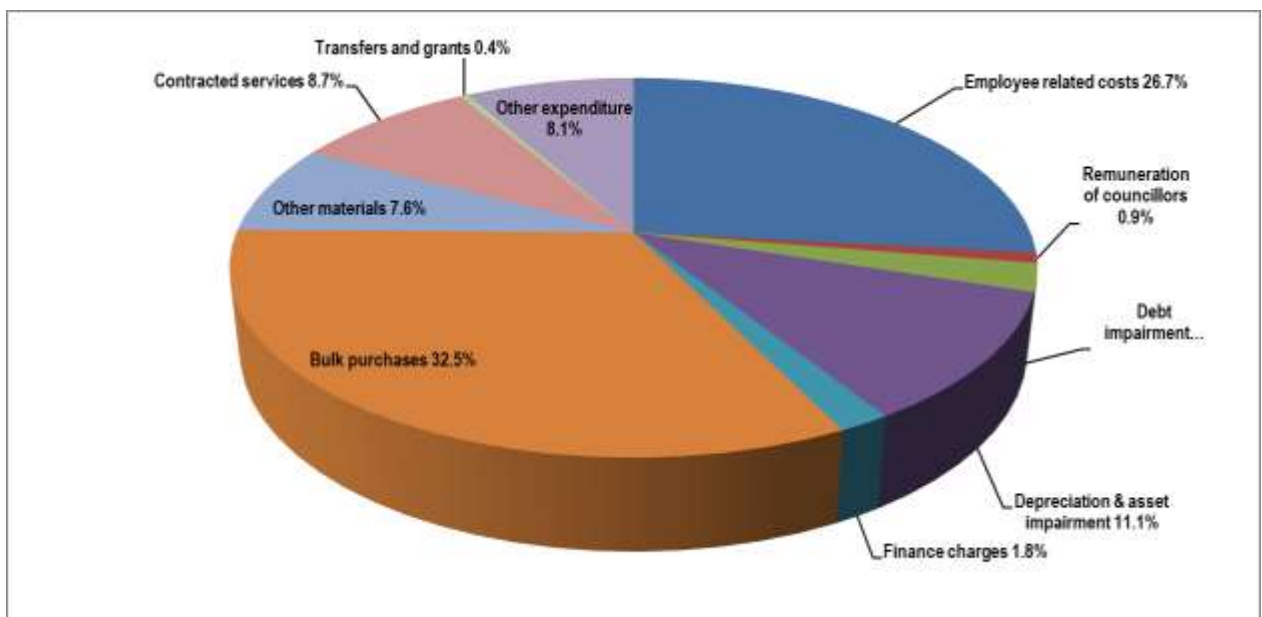


Figure 1 Main operational expenditure categories for the 2021/22 financial year

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 2021/22 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 3 Operational repairs and maintenance

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Repairs and Maintenance by Expenditure Item									
Employee related costs	209 087	231 581	512 292	525 167	525 167	525 167	546 174	569 113	594 154
Inventory Consumed (Project Maintenance)	73 130	74 844	58 729	92 378	93 254	93 254	95 124	98 929	102 886
Contracted Services	134 906	136 464	72 348	123 119	124 070	124 070	123 281	128 212	133 597
Other Expenditure	–	–	–	–	804	804	2 876	2 996	3 129
Total Repairs and Maintenance Expenditure	417 124	442 889	643 369	740 665	743 296	743 296	767 455	799 251	833 766

During the compilation of the 2021/22 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the City's infrastructure and historic deferred maintenance. However, due to budget constraints, repairs and maintenance was only increased marginally by 3 per cent in the 2021/22 financial year, from R 743 million to R 767 million. In relation to the total operating expenditure, **repairs and maintenance** as a percentage of Total operating expenditure comprises the following **36.1; 20.3 and 20.2 per cent** of the respective financial years MTREF. In addition, repairs and maintenance as a percentage of PPE comprises of **11.9; 11.7 and 11.8 per cent** of the respective financial years MTREF.

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

Table 4 Repairs and maintenance per asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Infrastructure	302 041	318 005	442 703	521 179	520 349	520 349	538 049	560 352	584 544
Roads Infrastructure	69 391	87 406	102 677	117 534	117 652	117 652	120 676	125 682	131 094
Electrical Infrastructure	65 780	70 774	127 841	165 828	165 164	165 164	169 838	176 884	184 522
Water Supply Infrastructure	92 452	–	101 463	123 010	123 110	123 110	127 170	132 460	138 213
Sanitation Infrastructure	29 989	159 825	60 310	75 660	75 660	75 660	80 070	83 380	86 969
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Rail Infrastructure	853	–	2 016	1 270	1 270	1 270	1 321	1 373	1 431
Coastal Infrastructure	–	–	743	1 082	1 070	1 070	1 113	1 158	1 206
Information and Communication Infrastructure	3 369	–	–	–	–	–	–	–	–
Community Assets	73 421	68 308	75 754	100 095	99 502	99 502	100 936	105 159	109 766
Heritage assets	103	–	83	120	120	120	124	130	135
Other assets	250	9 387	26 600	24 314	27 478	27 478	29 117	30 323	31 636
Computer Equipment	–	–	11 958	10 374	10 374	10 374	10 683	11 111	11 577
Furniture and Office Equipment	527	–	58	28	84	84	88	91	95
Machinery and Equipment	1 308	4 664	36 065	25 589	26 422	26 422	27 345	28 442	29 637
Transport Assets	39 474	42 525	50 147	58 967	58 967	58 967	61 113	63 644	66 377
Total Repairs and Maintenance Expenditure	417 124	442 889	643 369	740 665	743 296	743 296	767 455	799 251	833 766
R&M as a % of PPE	6.7%	7.1%	10.4%	11.2%	11.5%	11.5%	11.9%	11.7%	11.8%
R&M as % Operating Expenditure	15.1%	14.1%	19.9%	21.3%	20.6%	20.6%	36.1%	20.3%	20.2%

For the 2021/22 financial year, 70.1 per cent or R 767 million of total repairs and maintenance will be spent on infrastructure assets. Electricity infrastructure has received a significant proportion of this allocation totalling at 22.1 per cent (R 169.8 million) followed by water infrastructure at 16.6 per cent (R 127 million), road transport infrastructure at 15.7 per cent (R 120.7 million) and sanitation at 10.4 per cent (R80.1 million). Community assets has been allocated R 100.9 million of total repairs and maintenance equating to 13.2 per cent. Transport assets has been allocated R 61 million (8 per cent).

1.7 Capital expenditure

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

Table 5 2021/22 Medium-term capital budget per vote

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional									
<i>Governance and administration</i>	128 345	121 623	56 201	34 647	104 986	104 986	49 017	49 505	49 833
Executive and council	20	171	–	130	51	51	127	135	140
Finance and administration	128 325	121 452	56 201	34 517	104 935	104 935	48 890	49 370	49 693
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	43 331	60 491	35 010	55 333	77 309	77 309	98 420	75 869	71 588
Community and social services	26 027	44 321	30 093	26 328	33 708	33 708	36 432	23 751	23 435
Sport and recreation	10 584	15 638	4 916	27 847	36 091	36 091	60 877	50 900	46 863
Public safety	6 926	531	–	1 158	1 245	1 245	1 111	1 218	1 291
Housing	(206)	–	–	–	6 265	6 265	–	–	–
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	97 197	93 770	67 718	170 016	156 589	156 589	191 073	176 119	224 841
Planning and development	19 313	1 067	2 066	3 090	6 300	6 300	58 879	30 165	56 606
Road transport	77 183	92 482	65 212	165 326	149 855	149 855	127 794	130 954	155 235
Environmental protection	701	222	440	1 600	434	434	4 401	15 000	13 000
<i>Trading services</i>	231 648	240 796	208 595	411 839	423 824	423 824	472 958	373 708	384 758
Energy sources	57 776	80 828	48 219	85 537	91 685	91 685	83 598	84 343	84 706
Water management	84 873	76 982	112 374	274 093	220 838	220 838	319 943	247 368	249 410
Waste water management	87 895	79 745	46 180	48 605	105 919	105 919	69 416	39 200	45 987
Waste management	1 103	3 242	1 822	3 604	5 382	5 382	–	2 797	4 655
Total Capital Expenditure - Functional	500 521	516 680	367 523	671 834	762 709	762 709	830 967	692 156	743 020
Funded by:									
National Government	137 671	105 800	130 140	183 857	183 357	183 357	162 013	163 351	164 420
Provincial Government	541	–	2 281	–	4 150	4 150	10 943	10 937	10 097
Transfers recognised - capital	138 212	105 800	132 722	183 857	187 507	187 507	172 956	174 288	174 517
Borrowing	9 969	265 391	16 979	157 000	89 996	89 996	226 138	154 000	170 000
Internally generated funds	352 341	145 489	217 822	330 977	485 205	485 205	431 874	363 868	398 504
Total Capital Funding	500 521	516 680	367 523	671 834	762 709	762 709	830 967	692 156	743 020

For 2021/22 an amount of R594 million has been appropriated for the development of infrastructure which represents 72 per cent of the total capital budget. In the outer years this amount totals R501 million, 72 per cent and R 537 million, 72 per cent respectively for each of the financial years. Water infrastructure receives the highest allocation of R 313 million in 2021/22 which equates to 53 per cent followed by road transport infrastructure at 20 per cent, R116 million, electricity infrastructure at 14 per cent, R83 million and then waste water infrastructure at 5 per cent, R31 million.

Total new assets represent 57 per cent or R 475 million of the total capital budget, asset renewal equates to 10 per cent or R 81 million and upgrade of existing assets 5 per cent or R 39 million.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 31 MBRR A9 (Asset Management) on pages 82 to 88. In addition to the MBRR Table A9, MBRR Tables 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 164 to 180).

Furthermore, pages 184 to 195 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.

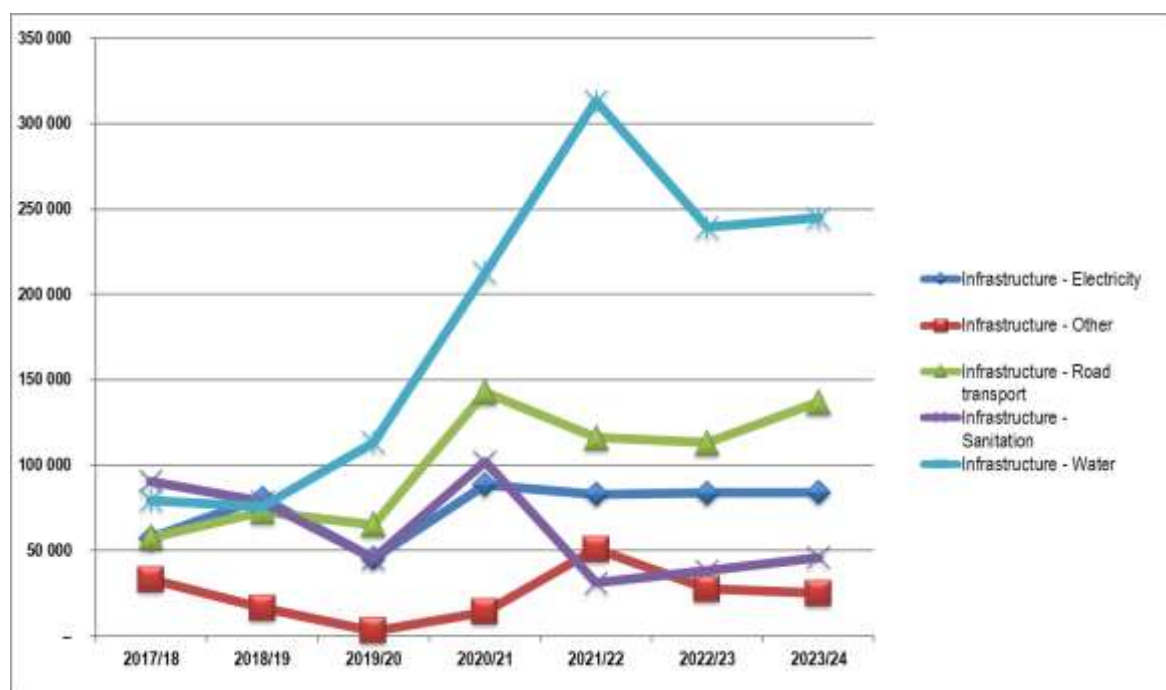


Figure 2 Capital Infrastructure Programme

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 2021/22 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the following page.

Table 6 MBRR Table A1 - Budget Summary

Description R thousands	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Financial Performance									
Property rates	442 661	477 138	508 159	540 840	559 408	559 408	617 378	648 246	654 976
Service charges	1 866 629	1 944 877	2 015 381	2 307 051	2 283 899	2 283 899	2 475 325	2 666 750	2 746 752
Investment revenue	76 056	27 999	46 358	63 000	58 000	58 000	65 000	67 000	69 000
Transfers recognised - operational	329 088	352 730	391 394	424 643	490 760	490 760	441 914	469 277	473 324
Other own revenue	232 172	166 456	167 765	95 260	62 228	62 228	67 282	69 436	71 663
Total Revenue (excluding capital transfers and contributions)	2 946 606	2 969 200	3 129 057	3 430 794	3 454 295	3 454 295	3 666 899	3 920 709	4 015 715
Employee costs	746 160	782 436	850 995	986 781	981 781	981 781	1 050 727	1 089 350	1 138 431
Remuneration of councillors	29 342	30 395	31 478	34 026	34 317	34 317	35 116	36 522	38 167
Depreciation & asset impairment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000
Finance charges	67 691	51 286	66 790	79 943	79 943	79 943	69 028	65 963	58 303
Inventory Consumed and bulk purchases	1 032 319	1 082 912	1 148 019	1 282 856	1 299 564	1 299 564	1 576 260	1 702 038	1 838 951
Transfers and grants	11 517	15 782	12 953	13 778	14 378	14 378	14 887	15 512	16 195
Other expenditure	533 028	711 263	772 939	613 318	774 761	774 761	754 110	759 887	788 805
Total Expenditure	2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851
Surplus/(Deficit)	177 988	(177 531)	(110 482)	(54 480)	(149 448)	(149 448)	(268 229)	(206 564)	(345 137)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	133 963	104 224	152 977	183 857	183 357	183 357	172 956	174 288	174 517
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	4 248	1 577	301	–	–	–	–	–	–
Surplus/(Deficit) for the year	316 200	(71 731)	42 796	129 377	33 910	33 910	(95 273)	(32 275)	(170 620)

Table MBRR Table A1 - Budget Summary (continued)

Description R thousands	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Capital expenditure & funds sources</u>									
Capital expenditure	500 521	516 680	37 372	671 834	762 709	762 709	830 967	692 156	743 020
Transfers recognised - capital	138 212	105 800	(9 441)	183 857	187 507	187 507	172 956	174 288	174 517
Borrowing	9 969	265 391	(81 487)	157 000	89 996	89 996	226 138	154 000	170 000
Internally generated funds	352 341	145 489	128 300	330 977	485 205	485 205	431 874	363 868	398 504
Total sources of capital funds	500 521	516 680	37 372	671 834	762 709	762 709	830 967	692 156	743 020
<u>Financial position</u>									
Total current assets	1 043 037	995 310	1 129 747	986 925	1 045 572	1 045 572	1 012 546	855 167	527 137
Total non current assets	6 379 251	6 410 820	6 379 007	6 810 198	6 722 718	6 722 718	7 118 685	7 352 840	7 613 861
Total current liabilities	712 303	600 123	715 837	554 319	561 347	561 347	617 268	645 232	683 946
Total non current liabilities	614 245	839 077	784 716	905 070	901 569	901 569	1 026 461	1 114 550	1 214 971
Community wealth/Equity	6 095 740	5 966 930	6 008 201	6 337 734	6 305 374	6 305 374	6 487 502	6 448 225	6 242 081
<u>Cash flows</u>									
Net cash from (used) operating	318 828	317 854	530 084	547 677	453 256	453 256	302 541	414 073	300 253
Net cash from (used) investing	(499 378)	(515 887)	(367 368)	(662 695)	(636 438)	(636 438)	(541 815)	(616 753)	(658 540)
Net cash from (used) financing	(74 144)	228 766	(23 952)	140 952	142 402	142 402	60 257	67 693	67 213
Cash/cash equivalents at the year end	460 422	491 155	599 918	367 282	525 479	525 479	346 462	211 474	(79 600)
<u>Cash backing/surplus reconciliation</u>									
Cash and investments available	460 422	461 155	599 918	367 282	421 860	421 860	346 462	211 474	(79 600)
Application of cash and investments	210 449	165 148	65 645	64 585	73 531	73 531	319 944	378 801	395 655
Balance - surplus (shortfall)	249 973	296 007	534 273	302 697	348 329	348 329	26 518	(167 328)	(475 256)

Table MBRR Table A1 - Budget Summary (continued)

Description R thousands	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Asset management</u>									
Asset register summary (WDV)	6 379 251	6 410 820	6 379 008	6 810 198	6 722 718	6 722 718	7 118 685	7 352 841	7 373 606
Depreciation	348 561	472 658	355 497	474 573	418 999	418 999	435 000	458 000	482 000
Renewal and Upgrading of Existing Assets	132 950	225 924	(16 902)	126 803	260 819	260 819	246 543	269 205	314 484
Repairs and Maintenance	417 124	442 889	643 369	740 665	743 296	743 296	767 455	799 251	833 766
<u>Free services</u>									
Cost of Free Basic Services provided	(105 749)	(131 695)	(25 714)	(171 474)	(171 474)	(171 474)	(218 521)	(229 382)	(235 845)
Revenue cost of free services provided	183 573	360 849	(101 581)	(229 753)	(239 499)	(239 499)	(227 504)	(239 374)	(246 328)
<u>Households below minimum service level</u>									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	0	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR 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 Tabled 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. In addition, the municipality continues to make progress in addressing service delivery backlogs.**

Table 7 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional									
<i>Governance and administration</i>	598 817	545 688	596 187	628 560	634 405	634 405	699 569	733 030	742 317
Executive and council	11 343	961	263	1 001	199	199	215	222	229
Finance and administration	587 368	544 698	595 924	627 519	634 206	634 206	699 353	732 808	742 088
Internal audit	105	30	–	40	–	–	–	–	–
<i>Community and public safety</i>	77 126	116 024	103 938	40 905	30 883	30 883	57 905	63 805	50 733
Community and social services	22 622	18 052	16 965	20 308	17 935	17 935	15 587	16 299	16 433
Sport and recreation	22 041	12 500	6 929	8 850	6 756	6 756	34 847	39 846	26 444
Public safety	27 857	80 039	77 091	8 437	2 843	2 843	4 563	4 702	4 846
Housing	4 606	5 433	2 953	3 311	3 350	3 350	2 907	2 958	3 011
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	64 068	32 923	47 701	103 305	98 197	98 197	63 472	60 000	78 549
Planning and development	31 082	15 024	19 982	20 663	18 387	18 387	14 757	10 959	14 672
Road transport	32 450	17 826	27 703	82 531	79 799	79 799	48 703	49 028	63 863
Environmental protection	536	73	15	111	11	11	12	13	13
<i>Trading services</i>	2 318 088	2 338 097	2 534 121	2 841 023	2 873 369	2 873 369	3 018 082	3 237 310	3 317 755
Energy sources	1 314 898	1 330 860	1 378 338	1 689 131	1 685 093	1 685 093	1 813 629	1 972 030	2 026 656
Water management	566 830	565 179	685 591	621 503	639 497	639 497	697 866	725 646	744 305
Waste water management	263 381	288 873	306 990	330 846	353 765	353 765	315 715	337 228	340 243
Waste management	172 979	153 185	163 202	199 543	195 014	195 014	190 873	202 405	206 551
<i>Other</i>	773	614	389	858	798	798	827	852	878
Total Revenue - Functional	3 058 872	3 033 345	3 282 335	3 614 651	3 637 652	3 637 652	3 839 854	4 094 997	4 190 231

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure - Functional									
Governance and administration	427 533	569 991	111 917	118 992	201 322	201 322	136 483	148 734	152 017
Executive and council	107 190	121 074	19 030	35 425	33 732	33 732	33 896	34 730	36 273
Finance and administration	308 503	438 454	92 634	83 515	165 823	165 823	102 506	113 922	115 658
Internal audit	11 840	10 463	253	51	1 768	1 768	81	82	86
Community and public safety	303 571	342 910	496 309	486 617	492 466	492 466	537 618	564 004	579 706
Community and social services	87 203	100 879	95 598	118 682	127 973	127 973	133 285	139 547	139 034
Sport and recreation	120 553	128 226	167 420	187 659	186 726	186 726	205 555	219 262	228 596
Public safety	82 542	91 290	206 748	147 566	144 727	144 727	165 071	169 358	176 470
Housing	13 273	22 516	26 543	30 725	30 967	30 967	31 558	33 602	33 269
Health	–	–	–	1 985	2 073	2 073	2 150	2 236	2 337
Economic and environmental services	273 804	320 802	338 137	395 294	354 737	354 737	378 526	391 360	406 404
Planning and development	81 323	75 863	104 614	79 306	80 411	80 411	95 708	96 905	104 753
Road transport	186 308	236 761	222 706	305 212	263 324	263 324	270 667	281 234	286 882
Environmental protection	6 173	8 178	10 817	10 776	11 002	11 002	12 151	13 222	14 768
Trading services	1 758 362	1 908 479	2 286 813	2 477 367	2 538 901	2 538 901	2 863 322	3 001 851	3 199 124
Energy sources	1 000 905	1 032 995	1 251 124	1 436 636	1 478 518	1 478 518	1 737 813	1 868 689	2 010 853
Water management	458 066	505 991	583 674	541 336	573 052	573 052	619 142	636 373	672 698
Waste water management	210 331	274 905	307 708	329 546	308 651	308 651	317 704	301 734	312 078
Waste management	89 060	94 588	144 308	169 849	178 680	178 680	188 663	195 055	203 495
Other	5 348	4 549	6 362	7 005	16 317	16 317	19 178	21 323	23 601
Total Expenditure - Functional	2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851
Surplus/(Deficit) for the year	290 254	(113 386)	42 796	129 377	33 910	33 910	(95 273)	(32 275)	(170 620)

Explanatory notes to MBRR 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 13.7m surplus and Waste Water Services at a R 29m 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 services are now running at an R 317 million deficit. You will not notice this in Table A2 as the capital transfers distort the actual revenue. Refer to Table 11 for the actual calculation. This implies that the whole Municipality has a high risk dependency on Electricity Revenue, Water Revenue and Waste Management, given that Sanitation Trading services has a deficit.**

Table 8 MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional									
Municipal governance and administration	598 817	545 688	596 187	628 560	634 405	634 405	699 569	733 030	742 317
Executive and council	11 343	961	263	1 001	199	199	215	222	229
Mayor and Council	4 042	763	263	731	199	199	215	222	229
Municipal Manager, Town Secretary and Chief Executive	7 301	198	–	269	–	–	–	–	–
Finance and administration	587 368	544 698	595 924	627 519	634 206	634 206	699 353	732 808	742 088
Administrative and Corporate Support	3 426	439	–	597	–	–	–	–	–
Asset Management	308	46	–	63	–	–	–	–	–
Finance	557 992	532 858	590 482	616 321	626 446	626 446	691 454	724 581	733 518
Fleet Management	3 756	2 194	631	2 908	2 348	2 348	2 486	2 635	2 793
Human Resources	5 087	2 406	251	790	18	18	19	20	21
Information Technology	1 996	516	119	800	461	461	489	518	549
Legal Services	605	63	13	86	1	1	1	1	1
Marketing, Customer Relations, Publicity and Media Co-ordination	3 974	2 639	2 065	2 644	2 595	2 595	2 686	2 766	2 850
Property Services	1 507	1 298	1 212	1 430	1 624	1 624	1 481	1 526	1 572
Risk Management	197	28	–	38	–	–	–	–	–
Security Services	1 861	300	–	409	–	–	–	–	–
Supply Chain Management	6 375	1 873	1 151	1 380	714	714	740	762	785
Valuation Service	284	38	–	51	–	–	–	–	–
Internal audit	105	30	–	40	–	–	–	–	–
Governance Function	105	30	–	40	–	–	–	–	–
Community and public safety	77 126	116 024	103 938	40 905	30 883	30 883	57 905	63 805	50 733
Community and social services	22 622	18 052	16 965	20 308	17 935	17 935	15 587	16 299	16 433
Cemeteries, Funeral Parlours and Crematoriums	1 357	566	502	657	516	516	534	550	567
Community Halls and Facilities	7 203	6 941	5 586	6 951	5 542	5 542	2 778	2 868	2 961
Cultural Matters	–	15	–	21	–	–	–	–	–
Disaster Management	216	26	–	36	–	–	–	–	–
Libraries and Archives	13 394	10 269	10 663	12 363	11 652	11 652	12 039	12 634	12 643
Museums and Art Galleries	451	234	213	280	225	225	237	248	262

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional									
Sport and recreation	22 041	12 500	6 929	8 850	6 756	6 756	34 847	39 846	26 444
<i>Beaches and Jetties</i>	1 651	115	30	220	63	63	67	71	75
<i>Community Parks (including Nurseries)</i>	8 796	2 597	1 995	6 980	5 814	5 814	6 017	6 198	6 384
<i>Recreational Facilities</i>	5 052	2 136	1 806	1 348	869	869	17 810	22 629	9 875
<i>Sports Grounds and Stadiums</i>	6 542	7 651	3 099	302	10	10	10 954	10 948	10 109
Public safety	27 857	80 039	77 091	8 437	2 843	2 843	4 563	4 702	4 846
<i>Fire Fighting and Protection</i>	11 373	2 059	882	2 601	219	219	228	237	246
<i>Police Forces, Traffic and Street Parking Control</i>	16 484	77 980	76 209	5 836	2 623	2 623	4 335	4 466	4 600
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
Housing	4 606	5 433	2 953	3 311	3 350	3 350	2 907	2 958	3 011
<i>Housing</i>	4 606	5 433	2 953	3 311	3 350	3 350	2 907	2 958	3 011
Economic and environmental services	64 068	32 923	47 701	103 305	98 197	98 197	63 472	60 000	78 549
Planning and development	31 082	15 024	19 982	20 663	18 387	18 387	14 757	10 959	14 672
<i>Billboards</i>	96	13	-	17	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2 411	916	-	352	-	-	-	-	-
<i>Development Facilitation</i>	3 727	1 635	12 988	2 153	2 153	2 153	2 228	2 295	2 364
<i>Economic Development/Planning</i>	3 499	558	951	3 455	3 000	3 000	1 511	1 650	5 000
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	3 201	1 899	984	1 632	820	820	824	849	875
<i>Project Management Unit</i>	18 148	10 004	5 060	13 054	12 414	12 414	10 194	6 165	6 434
Road transport	32 450	17 826	27 703	82 531	79 799	79 799	48 703	49 028	63 863
<i>Road and Traffic Regulation</i>	12 740	10 530	8 367	9 862	9 387	9 387	9 716	10 008	10 308
<i>Roads</i>	19 480	7 283	19 334	72 643	70 403	70 403	33 978	26 011	40 045
<i>Taxi Ranks</i>	230	13	3	26	9	9	5 009	13 010	13 510
Environmental protection	536	73	15	111	11	11	12	13	13
<i>Pollution Control</i>	536	73	15	111	11	11	12	13	13
Trading services	2 318 088	2 338 097	2 534 121	2 841 023	2 873 369	2 873 369	3 018 082	3 237 310	3 317 755
Energy sources	1 314 898	1 330 860	1 378 338	1 689 131	1 685 093	1 685 093	1 813 629	1 972 030	2 026 656
<i>Electricity</i>	1 312 219	1 330 546	1 378 317	1 688 694	1 685 084	1 685 084	1 813 610	1 972 009	2 026 634
<i>Street Lighting and Signal Systems</i>	2 679	314	21	437	9	9	19	21	22

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

Functional Classification Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
<u>Revenue - Functional</u>									
Water management	566 830	565 179	685 591	621 503	639 497	639 497	697 866	725 646	744 305
<i>Water Treatment</i>	7 279	4 436	4 722	4 721	4 226	4 226	4 374	4 506	4 642
<i>Water Distribution</i>	559 551	560 743	680 868	616 781	635 271	635 271	693 491	721 140	739 664
Waste water management	263 381	288 873	306 990	330 846	353 765	353 765	315 715	337 228	340 243
<i>Public Toilets</i>	187	13	2	17	–	–	–	–	–
<i>Sewerage</i>	263 061	288 843	306 975	330 806	353 765	353 765	315 715	337 228	340 243
<i>Storm Water Management</i>	132	17	–	23	–	–	–	–	–
<i>Waste Water Treatment</i>	–	–	13	–	–	–	–	–	–
Waste management	172 979	153 185	163 202	199 543	195 014	195 014	190 873	202 405	206 551
<i>Solid Waste Removal</i>	165 005	152 188	163 030	198 308	195 005	195 005	190 864	202 396	206 541
<i>Street Cleaning</i>	7 974	997	173	1 235	9	9	9	10	10
Other	773	614	389	858	798	798	827	852	878
Air Transport	384	568	383	797	797	797	825	850	876
Licensing and Regulation	223	22	6	28	2	2	2	2	2
Tourism	165	24	–	33	–	–	–	–	–
Total Revenue - Functional	3 058 872	3 033 345	3 282 335	3 614 651	3 637 652	3 637 652	3 839 854	4 094 997	4 190 231
<u>Expenditure - Functional</u>									
<i>Municipal governance and administration</i>	427 533	569 991	111 917	118 992	201 322	201 322	136 483	148 734	152 017
Executive and council	107 190	121 074	19 030	35 425	33 732	33 732	33 896	34 730	36 273
<i>Mayor and Council</i>	85 688	100 639	712	526	1 888	1 888	531	564	576
<i>Municipal Manager, Town Secretary and Chief Executive</i>	21 503	20 435	18 317	34 899	31 844	31 844	33 365	34 166	35 697
Finance and administration	308 503	438 454	92 634	83 515	165 823	165 823	102 506	113 922	115 658
<i>Administrative and Corporate Support</i>	20 641	24 152	1 279	1 600	2 176	2 176	1 825	1 880	1 962
<i>Asset Management</i>	1 226	1 304	1 771	2 367	2 461	2 461	2 881	2 907	3 040
<i>Finance</i>	102 166	211 874	27 703	25 326	56 425	56 425	21 816	22 376	23 240
<i>Fleet Management</i>	60 886	67 970	2 251	(1 593)	12 451	12 451	2 196	8 460	11 012

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure - Functional									
<i>Human Resources</i>	28 313	29 830	6 577	7 027	10 170	10 170	7 956	8 179	8 472
<i>Information Technology</i>	51 918	59 192	15 167	8 037	40 010	40 010	10 081	13 960	10 714
<i>Legal Services</i>	4 385	3 519	4 546	7 468	7 177	7 177	9 635	9 898	10 343
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	9 013	3 927	6 455	7 925	8 192	8 192	8 639	8 809	9 172
<i>Property Services</i>	1 381	1 347	1 638	1 838	1 822	1 822	1 913	1 958	2 046
<i>Risk Management</i>	965	1 201	1 909	2 499	2 625	2 625	7 057	5 958	4 913
<i>Security Services</i>	7 967	11 042	15 216	16 224	16 690	16 690	22 755	23 607	24 594
<i>Supply Chain Management</i>	16 553	19 216	604	1 192	1 813	1 813	1 288	1 356	1 377
<i>Valuation Service</i>	3 089	3 879	7 517	3 608	3 811	3 811	4 466	4 574	4 774
Internal audit	11 840	10 463	253	51	1 768	1 768	81	82	86
<i>Governance Function</i>	11 840	10 463	253	51	1 768	1 768	81	82	86
Community and public safety	303 571	342 910	496 309	486 617	492 466	492 466	537 618	564 004	579 706
Community and social services	87 203	100 879	95 598	118 682	127 973	127 973	133 285	139 547	139 034
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	9 362	9 302	14 089	15 607	15 857	15 857	17 570	18 192	18 965
<i>Community Halls and Facilities</i>	51 729	62 286	43 906	58 070	67 765	67 765	67 443	72 245	69 376
<i>Cultural Matters</i>	–	5 493	5 480	6 552	6 524	6 524	6 661	6 926	7 229
<i>Disaster Management</i>	1 522	1 415	2 678	2 607	2 663	2 663	3 621	3 792	3 981
<i>Libraries and Archives</i>	19 039	20 267	26 099	32 119	31 536	31 536	33 987	34 322	35 232
<i>Museums and Art Galleries</i>	5 551	2 117	3 347	3 726	3 629	3 629	4 003	4 070	4 251
Sport and recreation	120 553	128 226	167 420	187 659	186 726	186 726	205 555	219 262	228 596
<i>Beaches and Jetties</i>	13 152	12 751	18 924	22 789	22 969	22 969	23 768	24 587	25 511
<i>Community Parks (including Nurseries)</i>	55 456	59 324	75 027	83 605	81 701	81 701	88 618	92 202	96 197
<i>Recreational Facilities</i>	24 839	23 190	32 509	38 095	40 265	40 265	47 140	51 450	54 621
<i>Sports Grounds and Stadiums</i>	27 106	32 962	40 960	43 170	41 791	41 791	46 030	51 023	52 268

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure - Functional									
Public safety	82 542	91 290	206 748	147 566	144 727	144 727	165 071	169 358	176 470
<i>Fire Fighting and Protection</i>	49 394	53 844	80 735	85 259	84 400	84 400	90 582	93 210	96 993
<i>Licensing and Control of Animals</i>	–	–	–	501	501	501	521	541	564
<i>Police Forces, Traffic and Street Parking Control</i>	33 148	37 446	126 013	61 807	59 827	59 827	73 968	75 607	78 913
Housing	13 273	22 516	26 543	30 725	30 967	30 967	31 558	33 602	33 269
<i>Housing</i>	13 273	22 516	26 543	30 725	30 967	30 967	31 558	33 602	33 269
Health	–	–	–	1 985	2 073	2 073	2 150	2 236	2 337
<i>Health Services</i>	–	–	–	1 985	2 073	2 073	2 150	2 236	2 337
Economic and environmental services	273 804	320 802	338 137	395 294	354 737	354 737	378 526	391 360	406 404
Planning and development	81 323	75 863	104 614	79 306	80 411	80 411	95 708	96 905	104 753
<i>Billboards</i>	1 130	1 082	2 112	2 514	2 455	2 455	2 570	2 643	2 758
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	14 876	14 232	22 870	24 577	24 510	24 510	28 259	28 923	30 149
<i>Development Facilitation</i>	6 270	2 849	4 048	3 361	3 361	3 361	3 617	3 732	3 863
<i>Economic Development/Planning</i>	19 910	18 581	30 901	19 470	21 104	21 104	27 740	31 206	36 231
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	10 168	11 216	15 716	16 400	16 615	16 615	20 333	20 443	21 364
<i>Project Management Unit</i>	28 969	27 903	28 967	12 984	12 366	12 366	13 189	9 959	10 388
Road transport	186 308	236 761	222 706	305 212	263 324	263 324	270 667	281 234	286 882
<i>Public Transport</i>	–	–	–	–	2 851	2 851	3 762	3 911	4 087
<i>Road and Traffic Regulation</i>	9 872	10 139	15 280	16 613	17 219	17 219	19 455	19 785	20 620
<i>Roads</i>	174 132	222 347	203 292	283 038	238 820	238 820	242 999	252 528	256 058
<i>Taxi Ranks</i>	2 303	4 275	4 134	5 562	4 435	4 435	4 451	5 010	6 118
Environmental protection	6 173	8 178	10 817	10 776	11 002	11 002	12 151	13 222	14 768
<i>Coastal Protection</i>	–	–	–	–	189	189	329	1 152	2 210
<i>Pollution Control</i>	6 173	8 178	10 817	10 776	10 813	10 813	11 822	12 070	12 558
Trading services	1 758 362	1 908 479	2 286 813	2 477 367	2 538 901	2 538 901	2 863 322	3 001 851	3 199 124
Energy sources	1 000 905	1 032 995	1 251 124	1 436 636	1 478 518	1 478 518	1 737 813	1 868 689	2 010 853
<i>Electricity</i>	959 127	993 731	1 200 285	1 358 139	1 397 317	1 397 317	1 662 900	1 791 397	1 929 480
<i>Street Lighting and Signal Systems</i>	41 778	39 264	50 839	78 498	81 202	81 202	74 913	77 292	81 373

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure - Functional									
Water management	458 066	505 991	583 674	541 336	573 052	573 052	619 142	636 373	672 698
<i>Water Treatment</i>	23 478	19 815	26 376	28 793	29 157	29 157	30 174	31 428	32 423
<i>Water Distribution</i>	434 588	486 176	557 298	512 543	543 896	543 896	588 968	604 945	640 275
Waste water management	210 331	274 905	307 708	329 546	308 651	308 651	317 704	301 734	312 078
<i>Public Toilets</i>	2 011	687	2 213	2 837	3 174	3 174	3 528	3 652	3 781
<i>Sewerage</i>	126 492	199 744	181 300	241 925	191 808	191 808	190 701	166 157	172 810
<i>Storm Water Management</i>	37 482	19 199	42 664	27 253	44 635	44 635	48 885	54 874	55 855
<i>Waste Water Treatment</i>	44 346	55 275	81 531	57 531	69 035	69 035	74 589	77 051	79 633
Waste management	89 060	94 588	144 308	169 849	178 680	178 680	188 663	195 055	203 495
<i>Solid Waste Removal</i>	60 666	64 036	89 826	123 896	135 018	135 018	138 589	143 508	149 673
<i>Street Cleaning</i>	28 394	30 552	54 482	45 953	43 662	43 662	50 074	51 547	53 822
Other	5 348	4 549	6 362	7 005	16 317	16 317	19 178	21 323	23 601
Air Transport	840	810	964	1 004	10 546	10 546	12 698	14 737	16 723
Licensing and Regulation	978	984	1 563	1 647	1 830	1 830	1 890	1 906	1 992
Markets	3 530	–	–	–	–	–	–	–	–
Tourism	–	2 755	3 835	4 353	3 940	3 940	4 590	4 680	4 887
Total Expenditure - Functional	2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851
Surplus/(Deficit) for the year	290 254	(113 386)	42 796	129 377	33 910	33 910	(95 273)	(32 275)	(170 620)

Table 9 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 1 - CITY DEVELOPMENT	24 078	17 063	19 130	16 807	15 235	15 235	12 379	9 290	12 834
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	184 986	155 295	164 089	202 223	195 242	195 242	196 111	215 652	220 307
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	31 085	88 811	84 576	16 107	12 010	12 010	14 051	14 473	14 908
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	40 105	24 414	18 848	23 397	19 293	19 293	47 807	53 433	40 077
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	11 215	7 803	5 711	7 741	6 396	6 396	3 670	3 787	3 907
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	1 996	516	119	800	461	461	489	518	549
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	5 087	2 406	225	790	18	18	19	20	21
Vote 8 - FINANCIAL SERVICES	564 676	534 776	591 632	617 764	627 161	627 161	692 194	725 343	734 303
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 318 654	1 333 054	1 378 969	1 692 040	1 687 441	1 687 441	1 816 115	1 974 665	2 029 449
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	829 891	854 022	992 579	952 309	993 263	993 263	1 013 580	1 062 874	1 084 548
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	19 613	7 300	19 334	72 666	70 403	70 403	33 978	26 011	40 045
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	15 811	4 978	5 060	8 998	8 136	8 136	6 777	6 165	6 434
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	11 674	2 908	2 065	3 010	2 595	2 595	2 686	2 766	2 850
Total Revenue by Vote	3 058 872	3 033 345	3 282 335	3 614 651	3 637 652	3 637 652	3 839 854	4 094 997	4 190 231

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Expenditure by Vote to be appropriated</u>									
Vote 1 - CITY DEVELOPMENT	83 040	90 742	128 378	119 386	124 071	124 071	141 476	145 096	153 226
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	144 289	154 808	234 068	268 098	275 425	275 425	292 996	302 954	316 704
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	50 988	58 628	156 510	95 144	94 235	94 235	116 698	119 540	124 691
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	172 616	187 088	248 194	278 923	277 392	277 392	305 636	321 835	334 181
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	134 613	158 780	2 208	15 039	34 391	34 391	30 062	35 270	32 989
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	51 918	59 192	15 167	8 037	40 010	40 010	10 081	13 960	10 714
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	28 313	29 830	6 577	7 027	10 170	10 170	7 956	8 179	8 472
Vote 8 - FINANCIAL SERVICES	119 945	232 393	30 078	28 885	60 699	60 699	25 984	26 639	27 658
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 061 791	1 100 965	1 253 375	1 435 043	1 490 969	1 490 969	1 740 008	1 877 149	2 021 865
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	628 905	761 010	846 506	840 792	833 895	833 895	884 433	879 582	925 141
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	211 615	241 546	245 955	310 291	283 643	283 643	292 213	308 554	314 123
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	36 134	34 639	43 476	30 722	31 960	31 960	35 872	36 856	38 464
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	44 450	37 108	29 047	47 887	46 883	46 883	51 712	51 658	52 626
Total Expenditure by Vote	2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851
Surplus/(Deficit) for the year	290 254	(113 386)	42 796	129 377	33 910	33 910	(95 273)	(32 275)	(170 620)

Explanatory notes to MBRR 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 10 MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail)

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 1 - CITY DEVELOPMENT	24 078	17 063	19 130	16 807	15 235	15 235	12 379	9 290	12 834
1,1 - FX005001014 - Valuation Service (Finance and Administration) - BR	284	38	—	51	—	—	—	—	—
1,2 - FX007001001 - Housing (Housing) - BT	4 606	5 433	2 953	3 311	3 350	3 350	2 907	2 958	3 011
1,3 - FX009002006 - Tourism (Other) - BX	165	24	—	33	—	—	—	—	—
1,4 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	2 411	916	—	352	—	—	—	—	—
1,5 - FX010001004 - Development Facilitation (Planning and Development) - CA	3 727	1 635	12 988	2 153	2 153	2 153	2 228	2 295	2 364
1,6 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	3 499	558	978	3 455	3 000	3 000	1 511	1 650	5 000
1,7 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	3 201	1 899	984	1 632	820	820	824	849	875
1,8 - FX003001003 - Pollution Control (Environmental Protection) - AR	536	73	15	111	11	11	12	13	13
1,9 - FX005001010 - Property Services (Finance and Administration) - BN	1 507	1 298	1 212	1 430	1 624	1 624	1 481	1 526	1 572
1,10 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport)	—	—	—	—	—	—	—	—	—
1,11 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	4 143	5 189	—	4 278	4 278	4 278	3 417	—	—
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	184 986	155 295	164 089	202 223	195 242	195 242	196 111	215 652	220 307
2,1 - FX001002008 - Disaster Management (Community and Social Services) - AH	216	26	—	36	—	—	—	—	—
2,2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	11 373	2 059	882	2 601	219	219	228	237	246
2,3 - FX012001005 - Taxi Ranks (Road Transport) - CP	230	13	3	26	9	9	5 009	13 010	13 510
2,4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	165 005	152 188	163 030	198 308	195 005	195 005	190 864	202 396	206 541
2,5 - FX014001004 - Street Cleansing (Waste Management) - DE	7 974	997	173	1 235	9	9	9	10	10
2,6 - FX015001001 - Public Toilets (Waste Water Management) - DF	187	13	2	17	—	—	—	—	—
2,7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	—	—	—	—	—	—	—	—	—
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	31 085	88 811	84 576	16 107	12 010	12 010	14 051	14 473	14 908
3,1 - FX005001012 - Security Services (Finance and Administration) - BP	1 861	300	—	409	—	—	—	—	—
3,2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	16 484	77 980	76 209	5 836	2 623	2 623	4 335	4 466	4 600
3,3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	12 740	10 530	8 367	9 862	9 387	9 387	9 716	10 008	10 308
3,4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	—	—	—	—	—	—	—	—	—

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	40 105	24 414	18 848	23 397	19 293	19 293	47 807	53 433	40 077
4,1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	1 357	566	502	657	516	516	534	550	567
4,2 - FX001001005002 - Halls (Community and Social Services) - AC	2 861	829	540	1 227	144	144	150	155	162
4,3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	12 042	9 119	9 064	9 918	9 207	9 207	9 421	9 887	9 896
4,4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 352	1 151	1 600	2 445	2 445	2 445	2 618	2 747	2 747
4,5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	451	234	213	280	225	225	237	248	262
4,6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	–	15	–	21	–	–	–	–	–
4,7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	1 651	115	30	220	63	63	67	71	75
4,8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	8 796	2 597	1 995	6 980	5 814	5 814	6 017	6 198	6 384
4,9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	893	926	967	280	335	335	346	357	368
4,10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	1 338	117	–	159	–	–	–	–	–
4,11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	2 820	1 094	839	909	534	534	17 463	22 272	9 508
4,12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	6 542	7 651	3 099	302	10	10	10 954	10 948	10 109
4,13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	–	–	–	–	–	–	–	–	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	11 215	7 803	5 711	7 741	6 396	6 396	3 670	3 787	3 907
5,1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	2 536	5 949	5 046	5 503	5 398	5 398	2 628	2 712	2 800
5,2 - FX004001001001 - Mayor and Council (Executive and Council) - AS	4 042	763	263	731	199	199	215	222	229
5,3 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	3 426	439	–	597	–	–	–	–	–
5,4 - FX005001008 - Legal Services (Finance and Administration) - BL	605	63	13	86	1	1	1	1	1
5,5 - FX009001002 - Air Transport (Other) - BV	384	568	383	797	797	797	825	850	876
5,6 - FX009001004 - Licensing and Regulation (Other) - BW	223	22	6	28	2	2	2	2	2

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	1 996	516	119	800	461	461	489	518	549
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	1 996	516	119	800	461	461	489	518	549
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	5 087	2 406	225	790	18	18	19	20	21
7,1 - FX005001006001 - Human Resources (Finance and Administration) - BG	1 862	199	–	272	–	–	–	–	–
7,2 - FX005001006002 - Management Services (Finance and Administration) - BH	344	36	–	49	–	–	–	–	–
7,3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	2 152	2 075	206	331	9	9	9	10	11
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	728	96	19	139	9	9	9	10	10
Vote 8 - FINANCIAL SERVICES	564 676	534 776	591 632	617 764	627 161	627 161	692 194	725 343	734 303
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 650	2 650	2 650	2 600	2 600	2 600	2 450	2 500	2 500
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	556 524	530 131	587 832	613 617	623 846	623 846	689 004	722 081	731 018
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	571	76	–	104	–	–	–	–	–
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	4 623	1 873	1 151	1 380	714	714	740	762	785
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	308	46	–	63	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 318 654	1 333 054	1 378 969	1 692 040	1 687 441	1 687 441	1 816 115	1 974 665	2 029 449
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	2 279	277	–	378	–	–	–	–	–
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	152	7	–	10	–	–	–	–	–
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	1 309 781	1 330 065	1 378 317	1 688 021	1 685 066	1 685 066	1 813 610	1 972 009	2 026 634
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	7	196	–	285	18	18	–	–	–
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	1 748	216	–	294	–	–	–	–	–
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	931	98	21	142	9	9	19	21	22
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	3 756	2 194	631	2 908	2 348	2 348	2 486	2 635	2 793

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	829 891	854 022	992 579	952 309	993 263	993 263	1 013 580	1 062 874	1 084 548
10,1 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	1 977	1 886	186	2 015	2 015	2 015	2 085	2 148	2 212
10,2 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	5 577	298	60	415	43	43	46	49	52
10,3 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	255 508	286 659	306 730	328 376	351 707	351 707	313 583	335 031	337 979
10,4 - FX015001004 - Treatment (Waste Water Management) - DK	-	-	13	-	-	-	-	-	-
10,5 - FX016001002004 - Water Distribution (Clarified Water) - DP	38 557	37 064	26 013	32 124	32 124	32 124	35 569	37 104	38 217
10,6 - FX016001002005 - Water Distribution (Purification Works) - DQ	-	-	19	9	9	9	10	10	11
10,7 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	7 279	4 436	4 722	4 721	4 226	4 226	4 374	4 506	4 642
10,8 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	31 260	24 707	45 947	28 130	27 508	27 508	10 008	11 008	10 008
10,9 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	488 987	498 890	608 871	556 406	575 631	575 631	647 905	673 018	691 428
10,10 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	747	82	18	112	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	19 613	7 300	19 334	72 666	70 403	70 403	33 978	26 011	40 045
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	1 202	1 311	1 298	1 200	804	804	833	858	883
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	5 421	981	4 421	51 096	50 138	50 138	33 146	20 153	22 162
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	12 858	4 991	13 616	20 347	19 461	19 461	0	5 000	17 000
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	132	17	-	23	-	-	-	-	-
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	-	-	-	-	-

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	15 811	4 978	5 060	8 998	8 136	8 136	6 777	6 165	6 434
12,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	1 806	163	–	222	–	–	–	–	–
12,2 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	634	109	87	149	–	–	–	–	–
12,3 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	1 521	259	4 492	340	29	29	31	32	33
12,4 - FX010001007004 - Project Management Unit - Infrastructure Skills Development Grant (Planning and Development)	5 533	2 300	–	–	–	–	–	–	–
12,5 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	6 317	2 147	481	8 287	8 107	8 107	6 747	6 134	6 401
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	11 674	2 908	2 065	3 010	2 595	2 595	2 686	2 766	2 850
13,1 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	211	24	–	32	–	–	–	–	–
13,2 - FX004001002002 - DMM - ITS (Executive and Council) - AV	429	36	–	49	–	–	–	–	–
13,3 - FX004001002003 - DMM - City Development (Executive and Council) - AW	45	8	–	11	–	–	–	–	–
13,4 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	105	13	–	18	–	–	–	–	–
13,5 - FX004001002005 - Municipal Manager (Executive and Council) - AY	20	23	–	31	–	–	–	–	–
13,6 - FX004001002006 - Municipal Demarcation Transition Grant (Executive and Council)	6 209	–	–	–	–	–	–	–	–
13,7 - FX004001002007 - Performance Management (Executive and Council) - BA	282	33	–	44	–	–	–	–	–
13,8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	3 974	2 639	2 065	2 644	2 595	2 595	2 686	2 766	2 850
13,9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	–	62	–	84	–	–	–	–	–
13,10 - FX005001011 - Risk Management (Finance and Administration) - BO	197	28	–	38	–	–	–	–	–
13,11 - FX008001001 - Governance Function (Internal Audit) - BU	105	30	–	40	–	–	–	–	–
13,12 - FX010001001 - Billboards (Planning and Development) - BY	96	13	–	17	–	–	–	–	–
13,13 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	–	–	–	–	–	–	–	–	–
13,14 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	3 058 872	3 033 345	3 282 335	3 614 651	3 637 652	3 637 652	3 839 854	4 094 997	4 190 231

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure by Vote									
Vote 1 - CITY DEVELOPMENT	83 040	90 742	128 378	119 386	124 071	124 071	141 476	145 096	153 226
1,1 - FX005001014 - Valuation Service (Finance and Administration) - BR	3 089	3 879	7 517	3 608	3 811	3 811	4 466	4 574	4 774
1,2 - FX007001001 - Housing (Housing) - BT	13 273	22 516	26 543	30 725	30 967	30 967	31 558	33 602	33 269
1,3 - FX009002006 - Tourism (Other) - BX	3 530	2 755	3 835	4 353	3 940	3 940	4 590	4 680	4 887
1,4 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	14 876	14 232	22 870	24 577	24 510	24 510	28 259	28 923	30 149
1,5 - FX010001004 - Development Facilitation (Planning and Development) - CA	6 270	2 849	4 048	3 361	3 361	3 361	3 617	3 732	3 863
1,6 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	19 910	18 581	30 901	19 470	21 104	21 104	27 740	31 206	36 231
1,7 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	10 168	11 216	15 716	16 400	16 615	16 615	20 333	20 443	21 364
1,8 - FX003001003 - Pollution Control (Environmental Protection) - AR	6 173	8 178	10 817	10 776	10 813	10 813	11 822	12 070	12 558
1,9 - FX005001010 - Property Services (Finance and Administration) - BN	1 381	1 347	1 638	1 838	1 822	1 822	1 913	1 958	2 046
1,10 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport)	-	-	-	-	2 851	2 851	3 762	3 911	4 087
1,11 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	4 371	5 189	4 492	4 278	4 278	4 278	3 417	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	144 289	154 808	234 068	268 098	275 425	275 425	292 996	302 954	316 704
2,1 - FX001002008 - Disaster Management (Community and Social Services) - AH	1 522	1 415	2 678	2 607	2 663	2 663	3 621	3 792	3 981
2,2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	49 394	53 844	80 735	85 259	84 400	84 400	90 582	93 210	96 993
2,3 - FX012001005 - Taxi Ranks (Road Transport) - CP	2 303	4 275	4 134	5 562	4 435	4 435	4 451	5 010	6 118
2,4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	60 666	64 036	89 826	123 896	135 018	135 018	138 589	143 508	149 673
2,5 - FX014001004 - Street Cleansing (Waste Management) - DE	28 394	30 552	54 482	45 953	43 662	43 662	50 074	51 547	53 822
2,6 - FX015001001 - Public Toilets (Waste Water Management) - DF	2 011	687	2 213	2 837	3 174	3 174	3 528	3 652	3 781
2,7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	1 985	2 073	2 073	2 150	2 236	2 337
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	50 988	58 628	156 510	95 144	94 235	94 235	116 698	119 540	124 691
3,1 - FX005001012 - Security Services (Finance and Administration) - BP	7 967	11 042	15 216	16 224	16 690	16 690	22 755	23 607	24 594
3,2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	33 148	37 446	126 013	61 807	59 827	59 827	73 968	75 607	78 913
3,3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	9 872	10 139	15 280	16 613	17 219	17 219	19 455	19 785	20 620
3,4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	501	501	501	521	541	564

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure by Vote									
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	172 616	187 088	248 194	278 923	277 392	277 392	305 636	321 835	334 181
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	9 362	9 302	14 089	15 607	15 857	15 857	17 570	18 192	18 965
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	18 111	21 685	31 760	33 260	33 120	33 120	37 860	39 063	39 908
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	17 683	19 115	24 499	30 254	29 159	29 159	31 369	31 575	32 485
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 356	1 152	1 600	1 865	2 377	2 377	2 618	2 747	2 747
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	5 551	2 117	3 347	3 726	3 629	3 629	4 003	4 070	4 251
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	–	5 493	5 480	6 552	6 524	6 524	6 661	6 926	7 229
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	13 152	12 751	18 924	22 789	22 969	22 969	23 768	24 587	25 511
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	55 456	59 324	75 027	83 605	81 701	81 701	88 618	92 202	96 197
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	0	–	–	–	–	–	–	–	–
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	7 775	6 407	9 107	8 583	8 653	8 653	9 493	9 536	9 964
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	17 064	16 844	23 402	29 512	31 612	31 612	37 647	41 914	44 657
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	22 997	20 304	29 085	30 012	29 383	29 383	33 450	36 644	39 356
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	4 110	12 596	11 876	13 158	12 408	12 408	12 580	14 379	12 912
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	134 613	158 780	2 208	15 039	34 391	34 391	30 062	35 270	32 989
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	22 081	28 676	(6 856)	2 795	10 773	10 773	3 483	6 285	1 393
5.2 - FX004001001001 - Mayor and Council (Executive and Council) - AS	85 688	100 639	712	526	1 888	1 888	531	564	576
5.3 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	20 641	24 152	1 279	1 600	2 176	2 176	1 825	1 880	1 962
5.4 - FX005001008 - Legal Services (Finance and Administration) - BL	4 385	3 519	4 546	7 468	7 177	7 177	9 635	9 898	10 343
5.5 - FX009001002 - Air Transport (Other) - BV	840	810	964	1 004	10 546	10 546	12 698	14 737	16 723
5.6 - FX009001004 - Licensing and Regulation (Other) - BW	978	984	1 563	1 647	1 830	1 830	1 890	1 906	1 992

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure by Vote									
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	51 918	59 192	15 167	8 037	40 010	40 010	10 081	13 960	10 714
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	51 918	59 192	15 167	8 037	40 010	40 010	10 081	13 960	10 714
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	28 313	29 830	6 577	7 027	10 170	10 170	7 956	8 179	8 472
7,1 - FX005001006001 - Human Resources (Finance and Administration) - BG	7 774	7 738	1 146	978	1 295	1 295	1 271	1 299	1 350
7,2 - FX005001006002 - Management Services (Finance and Administration) - BH	1 727	1 708	2 409	2 848	2 692	2 692	2 974	3 030	3 166
7,3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	11 577	12 395	1 864	1 720	4 179	4 179	2 069	2 118	2 202
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	7 235	7 990	1 158	1 481	2 004	2 004	1 643	1 732	1 754
Vote 8 - FINANCIAL SERVICES	119 945	232 393	30 078	28 885	60 699	60 699	25 984	26 639	27 658
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 344	2 695	2 588	2 600	2 600	2 600	2 450	2 506	2 520
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	92 028	191 503	18 106	12 799	43 695	43 695	10 431	10 743	11 181
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	7 795	17 676	7 009	9 927	10 130	10 130	8 935	9 126	9 540
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	16 553	19 216	604	1 192	1 813	1 813	1 288	1 356	1 377
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	1 226	1 304	1 771	2 367	2 461	2 461	2 881	2 907	3 040
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 061 791	1 100 965	1 253 375	1 435 043	1 490 969	1 490 969	1 740 008	1 877 149	2 021 865
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	14 399	15 687	21 051	25 054	25 173	25 173	26 607	27 183	28 375
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	837 997	864 500	1 023 601	1 150 138	1 149 793	1 149 793	1 407 285	1 522 633	1 650 287
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	99 420	106 067	143 893	169 633	208 814	208 814	214 514	226 992	235 569
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	7 311	7 477	11 740	13 313	13 537	13 537	14 495	14 589	15 250
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	19 659	16 200	19 403	43 886	44 272	44 272	35 775	38 162	40 779
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	22 119	23 063	31 436	34 612	36 929	36 929	39 137	39 130	40 593
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	60 886	67 970	2 251	(1 593)	12 451	12 451	2 196	8 460	11 012

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure by Vote									
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	628 905	761 010	846 506	840 792	833 895	833 895	884 433	879 582	925 141
10.1 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	583	441	686	577	575	575	454	375	280
10.2 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	36 736	34 776	46 141	48 506	46 253	46 253	47 360	48 543	49 823
10.3 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	89 173	164 527	134 473	192 842	144 981	144 981	142 888	117 240	122 707
10.4 - FX015001004 - Treatment (Waste Water Management) - DK	44 346	55 275	81 531	57 531	69 035	69 035	74 589	77 051	79 633
10.5 - FX016001002004 - Water Distribution (Clarified Water) - DP	18 245	14 448	9 081	16 927	22 524	22 524	23 267	24 226	25 284
10.6 - FX016001002005 - Water Distribution (Purification Works) - DQ	166 088	203 349	213 200	206 613	237 692	237 692	263 094	273 643	283 904
10.7 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	23 478	19 815	26 376	28 793	29 157	29 157	30 174	31 428	32 423
10.8 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	64 418	37 299	87 266	49 355	51 188	51 188	58 868	62 459	66 330
10.9 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	180 632	211 508	226 572	216 778	207 715	207 715	217 218	218 256	231 584
10.10 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	5 205	19 571	21 179	22 870	24 778	24 778	26 521	26 361	33 173
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	211 615	241 546	245 955	310 291	283 643	283 643	292 213	308 554	314 123
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	1 026	1 533	1 304	1 279	1 444	1 444	1 493	1 556	1 614
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	112 851	166 785	136 923	207 787	162 497	162 497	164 121	169 927	168 720
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	60 256	54 030	65 065	73 972	74 879	74 879	77 385	81 045	85 724
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	37 482	19 199	42 664	27 253	44 635	44 635	48 885	54 874	55 855
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	–	–	–	–	189	189	329	1 152	2 210

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure by Vote									
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	36 134	34 639	43 476	30 722	31 960	31 960	35 872	36 856	38 464
12,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	11 536	11 926	19 002	22 016	23 872	23 872	26 100	26 896	28 075
12,2 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	3 955	4 237	7 405	8 627	8 365	8 365	9 691	9 861	10 300
12,3 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	8 392	9 350	17 346	3	(795)	(795)	3	16	3
12,4 - FX010001007004 - Project Management Unit - Infrastructure Skills Development Grant (Planning and Development)	5 420	2 303	-	-	-	-	-	-	-
12,5 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	6 831	6 823	(276)	75	519	519	78	82	85
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	44 450	37 108	29 047	47 887	46 883	46 883	51 712	51 658	52 626
13,1 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	2 535	2 498	2 580	3 628	3 985	3 985	3 721	3 808	3 979
13,2 - FX004001002002 - DMM - ITS (Executive and Council) - AV	3 077	3 341	4 431	5 354	5 019	5 019	5 466	5 562	5 812
13,3 - FX004001002003 - DMM - City Development (Executive and Council) - AW	2 381	2 668	3 293	3 862	3 835	3 835	3 952	4 013	4 193
13,4 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	1 791	2 528	3 008	5 792	5 494	5 494	5 754	5 919	6 185
13,5 - FX004001002005 - Municipal Manager (Executive and Council) - AY	3 397	3 186	(2 753)	1	(200)	(200)	1	3	1
13,6 - FX004001002006 - Municipal Demarcation Transition Grant (Executive and Council)	6 209	-	-	-	-	-	-	-	-
13,7 - FX004001002007 - Performance Management (Executive and Council) - BA	2 113	2 201	3 306	4 222	4 410	4 410	4 635	4 757	4 969
13,8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	9 013	3 927	6 455	7 925	8 192	8 192	8 639	8 809	9 172
13,9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	4 014	4 453	6 018	6 084	6 084	6 014	6 130	6 406
13,10 - FX005001011 - Risk Management (Finance and Administration) - BO	965	1 201	1 909	2 499	2 625	2 625	7 057	5 958	4 913
13,11 - FX008001001 - Governance Function (Internal Audit) - BU	11 840	10 463	253	51	1 768	1 768	81	82	86
13,12 - FX010001001 - Billboards (Planning and Development) - BY	1 130	1 082	2 112	2 514	2 455	2 455	2 570	2 643	2 758
Total Expenditure by Vote	2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851

Table 11 Surplus/ (Deficit) calculations for the trading services

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity and Energy Sources									
Total revenue (excl capital grants and transfers)	1 307 468	1 322 210	1 372 648	1 677 702	1 674 164	1 674 164	1 800 037	1 960 030	2 018 656
Operating Expenditure	1 000 905	1 032 995	1 251 124	1 436 636	1 478 518	1 478 518	1 737 813	1 868 689	2 010 853
Surplus/(Deficit) for the year	306 563	289 215	121 524	241 066	195 646	195 646	62 224	91 341	7 803
Percentage Surplus	23.4%	21.9%	8.9%	14.4%	11.7%	11.7%	3.5%	4.7%	0.4%
Water Management									
Total revenue (excl capital grants and transfers)	503 131	540 929	614 075	569 003	586 997	586 997	632 866	667 646	684 305
Operating Expenditure	458 066	505 991	583 674	541 336	573 052	573 052	619 142	636 373	672 698
Surplus/(Deficit) for the year	45 064	34 939	30 401	27 667	13 945	13 945	13 723	31 273	11 607
Percentage Surplus	9.0%	6.5%	5.0%	4.9%	2.4%	2.4%	2.2%	4.7%	1.7%
Waste water management									
Total revenue (excl capital grants and transfers)	211 820	231 754	254 775	286 241	309 160	309 160	288 715	305 228	310 243
Operating Expenditure	210 331	274 905	307 708	329 546	308 651	308 651	317 704	301 734	312 078
Surplus/(Deficit) for the year	1 488	(43 151)	(52 932)	(43 305)	510	510	(28 989)	3 494	(1 836)
Percentage Surplus	0.7%	(18.6%)	(20.8%)	(15.1%)	0.2%	0.2%	(10.0%)	1.1%	(0.6%)
Waste management									
Total revenue (excl capital grants and transfers)	172 957	153 185	163 202	199 543	195 014	195 014	190 873	202 405	206 551
Operating Expenditure	89 060	94 588	144 308	169 849	178 680	178 680	188 663	195 055	203 495
Surplus/(Deficit) for the year	83 897	58 597	18 895	29 695	16 334	16 334	2 210	7 351	3 056
Percentage Surplus	48.5%	38.3%	11.6%	14.9%	8.4%	8.4%	1.2%	3.6%	1.5%
Other Services									
Total revenue (excl capital grants and transfers)	725 285	679 467	724 356	698 304	688 959	688 959	754 408	785 399	795 960
Operating Expenditure	1 010 256	1 238 253	952 725	1 007 907	1 064 841	1 064 841	1 071 805	1 125 421	1 161 727
Surplus/(Deficit) for the year	(284 971)	(558 786)	(228 369)	(309 603)	(375 882)	(375 882)	(317 397)	(340 022)	(365 767)
Percentage Surplus	(39.3%)	(82.2%)	(31.5%)	(44.3%)	(54.6%)	(54.6%)	(42.1%)	(43.3%)	(46.0%)
Total									
Surplus/(Deficit) for the year	152 042	(219 187)	(110 482)	(54 480)	(149 448)	(149 448)	(268 229)	(206 564)	(345 137)

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 is fairly constant over the 2021/22 MTREF from 3.5 per cent or R62 million in 2021/22 to 0.4 per cent by 2023/24.
3. The surplus on the water management account amounts to R 13.7 million (2.2 per cent) in the 2021/22 financial year and decreases slightly to a surplus of R 11.6 million in 2023/24. 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 meant to be making a significant surplus and is only making a

marginal surplus. The Administration has to look at reducing costs in this service to make it self-sustaining in the long term.

4. The deficit of R 29 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 2.2 million (1.2 per cent) in the 2021/22 financial year and improves slightly to a surplus of R 3 million in 2023/24.
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 12 Surplus/ (Deficit) calculations for other services

Description R thousand	2016/17	2017/18	2018/19	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Governance and administration									
Total revenue (excl capital grants and transfers)	598 095	545 376	596 061	628 560	634 405	634 405	699 569	733 030	742 317
Operating Expenditure	427 533	569 991	111 917	118 992	201 322	201 322	136 483	148 734	152 017
Surplus/(Deficit) for the year	170 562	(24 615)	484 144	509 568	433 083	433 083	563 086	584 296	590 300
Percentage Surplus	28.5%	(4.5%)	81.2%	81.1%	68.3%	68.3%	80.5%	80.5%	79.7%
Community and public safety									
Total revenue (excl capital grants and transfers)	67 045	99 645	95 816	34 732	24 670	24 670	27 145	28 209	28 706
Operating Expenditure	290 298	320 394	469 766	455 892	461 499	461 499	506 061	530 402	546 437
Surplus/(Deficit) for the year	(223 253)	(220 749)	(373 951)	(421 160)	(436 829)	(436 829)	(478 916)	(502 193)	(517 732)
Percentage Surplus/ (Deficit)	(333.0%)	(221.5%)	(390.3%)	(1212.6%)	(1770.7%)	(1770.7%)	(1764.3%)	(1764.3%)	(1780.3%)
Economic and environmental services									
Total revenue (excl capital grants and transfers)	55 120	28 583	29 138	30 844	25 736	25 736	23 961	20 350	21 049
Operating Expenditure	273 804	320 802	338 137	395 294	354 737	354 737	378 526	391 360	406 404
Surplus/(Deficit) for the year	(218 684)	(292 220)	(308 999)	(364 450)	(329 001)	(329 001)	(354 564)	(371 010)	(385 354)
Percentage Surplus/ (Deficit)	(396.7%)	(1022.4%)	(1060.5%)	(1181.6%)	(1278.4%)	(1278.4%)	(1479.7%)	(1479.7%)	(1823.1%)
Housing									
Total revenue (excl capital grants and transfers)	4 252	5 433	2 953	3 311	3 350	3 350	2 907	2 958	3 011
Operating Expenditure	13 273	22 516	26 543	30 725	30 967	30 967	31 558	33 602	33 269
Surplus/(Deficit) for the year	(9 020)	(17 083)	(23 590)	(27 414)	(27 617)	(27 617)	(28 650)	(30 643)	(30 258)
Percentage Surplus/ (Deficit)	(212.1%)	(314.4%)	(798.9%)	(828.0%)	(824.5%)	(824.5%)	(985.5%)	(985.5%)	(1035.9%)
Other									
Total revenue (incl capital grants and transfers)	773	429	389	858	798	798	827	852	878
Operating Expenditure	5 348	4 549	6 362	7 005	16 317	16 317	19 178	21 323	23 601
Surplus/(Deficit) for the year	(4 575)	(4 120)	(5 973)	(6 147)	(15 518)	(15 518)	(18 352)	(20 472)	(22 723)
Percentage Surplus/ (Deficit)	(592.1%)	(959.6%)	(1535.8%)	(716.5%)	(1943.6%)	(1943.6%)	(2220.1%)	(2220.1%)	(2403.3%)

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.

- 2. The major concern here is that all services are now running at an R 317.4 million deficit. 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 Management Revenue given that Waste Water trading service has a deficit.**
- 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 13 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Revenue By Source									
Property rates	442 661	477 138	508 159	540 840	559 408	559 408	617 378	648 246	654 976
Service charges - electricity revenue	1 289 012	1 306 558	1 360 888	1 666 177	1 664 181	1 664 181	1 790 123	1 949 444	2 007 927
Service charges - water revenue	378 129	417 712	467 507	411 574	409 046	409 046	469 986	493 485	508 290
Service charges - sanitation revenue	75 447	93 910	96 789	111 886	108 195	108 195	107 610	110 834	114 159
Service charges - refuse revenue	98 095	85 042	90 197	117 414	102 477	102 477	107 607	112 987	116 377
Rental of facilities and equipment	6 793	7 416	7 193	11 164	10 055	10 055	10 407	10 719	11 041
Interest earned - external investments	76 056	27 999	46 358	63 000	58 000	58 000	65 000	67 000	69 000
Interest earned - outstanding debtors	103	130	153	114	114	114	118	122	125
Fines, penalties and forfeits	15 818	86 379	83 340	10 597	7 507	7 507	10 768	11 091	11 424
Licences and permits	3 756	3 773	2 635	3 407	3 407	3 407	3 526	3 632	3 741
Agency services	6 356	6 407	5 660	5 970	5 970	5 970	6 179	6 365	6 556
Transfers and subsidies	329 088	352 730	391 394	424 643	490 760	490 760	441 914	469 277	473 324
Other revenue	199 346	62 351	68 783	64 008	35 176	35 176	36 284	37 508	38 777
Total Revenue (excluding capital transfers and contributions)	2 946 606	2 969 200	3 129 057	3 430 794	3 454 295	3 454 295	3 666 899	3 920 709	4 015 715
Expenditure By Type									
Employee related costs	746 160	782 436	850 995	986 781	981 781	981 781	1 050 727	1 089 350	1 138 431
Remuneration of councillors	29 342	30 395	31 478	34 026	34 317	34 317	35 116	36 522	38 167
Debt impairment	27 154	163 733	230 702	35 000	90 061	90 061	93 213	96 475	99 369
Depreciation & asset impairment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000
Finance charges	67 691	51 286	66 790	79 943	79 943	79 943	69 028	65 963	58 303
Bulk purchases - electricity	828 444	855 160	937 915	1 028 596	1 027 696	1 027 696	1 277 635	1 391 344	1 515 174
Inventory consumed	203 875	227 752	210 104	254 259	271 867	271 867	298 625	310 694	323 777
Contracted services	339 556	369 218	342 651	289 827	345 933	345 933	342 802	331 421	342 355
Transfers and subsidies	11 517	15 782	12 953	13 778	14 378	14 378	14 887	15 512	16 195
Other expenditure	164 869	166 623	179 742	288 491	338 767	338 767	318 095	331 991	347 081
Total Expenditure	2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851
Surplus/(Deficit)	152 042	(219 187)	(110 482)	(54 480)	(149 448)	(149 448)	(268 229)	(206 564)	(345 137)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	133 963	104 224	152 977	183 857	183 357	183 357	172 956	174 288	174 517
Surplus/(Deficit) after capital transfers & contributions	290 254	(113 386)	42 796	129 377	33 910	33 910	(95 273)	(32 275)	(170 620)
Surplus/(Deficit) for the year	290 254	(113 386)	42 796	129 377	33 910	33 910	(95 273)	(32 275)	(170 620)

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

1. Total revenue is R3.7 billion in 2021/22 and escalates to R3.9 billion by 2022/23 and R4 billion by 2023/24. This represents a year-on-year increase of 6 per cent for the 2021/22 financial year from the 2020/21 Adjusted Budget and 7 per cent for the 2022/23 financial year and 2.4 per cent for the 2023/24 financial year.
2. Revenue to be generated from Property Rates is R 617 million in the 2021/22 financial year and increases to R 655 million by 2023/24 which represents 17 per cent of the operating revenue base of the City and therefore remains significant short of funding source for the municipality. It remains relatively constant over the medium-term and tariff increases have been factored in at 17 per cent and 17 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 2.4 billion for the 2021/22 financial year and increasing to R3.4 billion by 2023/24. For the 2021/22 financial year services charges amount to 68 per cent of the total revenue base, however **no** economic growth has been built into these revenue figures. The growth that is reflected here is mainly be attributed to the increase tariffs to compensate for increase in expenditure.
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 decreased over the MTREF by 10 per cent and then increasing by 6.1 per cent and 1 per cent for the two outer years.
5. The following graph illustrates the major expenditure items per type.

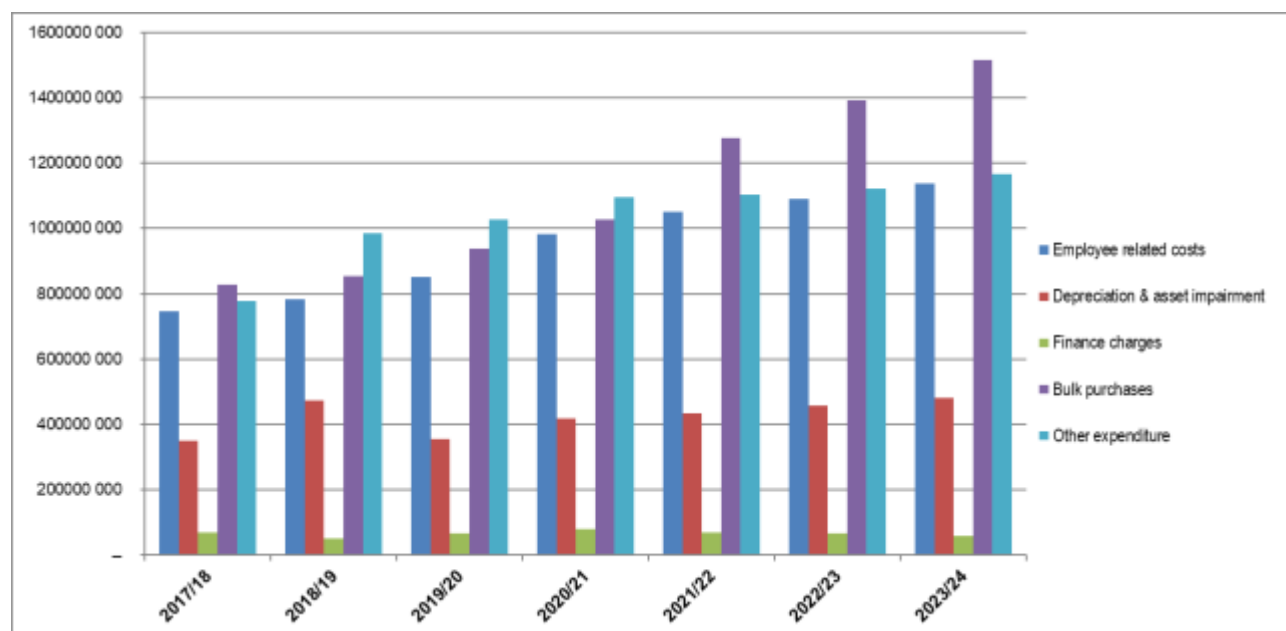


Figure 3 Expenditure by major type

Table 14 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - CITY DEVELOPMENT	9 935	350	1 829	3 000	6 300	6 300	58 879	30 165	56 606
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	24 454	11 770	10 581	1 104	2 678	2 678	6 589	17 538	20 001
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	9 794	15 733	8 070	27 847	29 514	29 514	51 241	43 611	31 576
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	14 707	35 596	11 516	12 561	17 626	17 626	35 889	22 130	5 356
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	27 887	54 111	25 890	-	54 620	54 620	-	-	-
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	585	1 198	-	-	505	505	-	-	-
Vote 8 - FINANCIAL SERVICES	-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	27 439	66 715	41 689	77 414	86 723	86 723	75 257	72 130	71 065
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	163 021	122 985	138 075	319 198	316 077	316 077	336 693	256 922	273 397
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	57 844	80 987	56 687	164 526	146 979	146 979	158 596	117 386	139 860
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	-	-	-	-	-	-	-	-	-
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	34	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	335 700	389 445	294 336	605 649	661 023	661 023	723 144	559 881	597 861

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote									
Single-year expenditure to be appropriated									
Vote 1 - CITY DEVELOPMENT	9 254	118	237	–	6 265	6 265	–	–	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	2 017	2 604	1 822	3 620	5 461	5 461	1 099	1 205	1 277
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	495	275	7	305	704	704	297	326	346
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	3 440	4 122	4 150	–	12 995	12 995	14 636	15 487	22 617
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	8 689	4 864	37	13 980	7 850	7 850	14 934	10 252	22 610
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	45 291	11 963	706	6 023	13 309	13 309	6 376	6 938	7 326
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	24	31	1 475	258	144	144	256	280	296
Vote 8 - FINANCIAL SERVICES	578	558	1 511	254	–	–	248	272	288
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	84 030	67 517	33 798	35 704	41 273	41 273	50 273	54 010	55 337
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	9 747	33 741	20 479	3 500	10 681	10 681	14 250	28 446	22 000
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	621	1 028	8 965	2 400	2 953	2 953	5 401	15 000	13 000
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	565	87	–	90	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	68	327	–	51	51	51	54	59	62
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	164 821	127 235	73 187	66 185	101 686	101 686	107 823	132 275	145 159
Total Capital Expenditure - Vote	500 521	516 680	367 523	671 834	762 709	762 709	830 967	692 156	743 020

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional									
Governance and administration	128 345	121 623	56 201	34 647	104 986	104 986	49 017	49 505	49 833
Executive and council	20	171	–	130	51	51	127	135	140
Finance and administration	128 325	121 452	56 201	34 517	104 935	104 935	48 890	49 370	49 693
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	43 331	60 491	35 010	55 333	77 309	77 309	98 420	75 869	71 588
Community and social services	26 027	44 321	30 093	26 328	33 708	33 708	36 432	23 751	23 435
Sport and recreation	10 584	15 638	4 916	27 847	36 091	36 091	60 877	50 900	46 863
Public safety	6 926	531	–	1 158	1 245	1 245	1 111	1 218	1 291
Housing	(206)	–	–	–	6 265	6 265	–	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	97 197	93 770	67 718	170 016	156 589	156 589	191 073	176 119	224 841
Planning and development	19 313	1 067	2 066	3 090	6 300	6 300	58 879	30 165	56 606
Road transport	77 183	92 482	65 212	165 326	149 855	149 855	127 794	130 954	155 235
Environmental protection	701	222	440	1 600	434	434	4 401	15 000	13 000
Trading services	231 648	240 796	208 595	411 839	423 824	423 824	472 958	373 708	384 758
Energy sources	57 776	80 828	48 219	85 537	91 685	91 685	83 598	84 343	84 706
Water management	84 873	76 982	112 374	274 093	220 838	220 838	319 943	247 368	249 410
Waste water management	87 895	79 745	46 180	48 605	105 919	105 919	69 416	39 200	45 987
Waste management	1 103	3 242	1 822	3 604	5 382	5 382	–	2 797	4 655
Other	–	–	–	–	–	–	19 500	16 955	12 000
Total Capital Expenditure - Functional	500 521	516 680	367 523	671 834	762 709	762 709	830 967	692 156	743 020
Funded by:									
National Government	137 671	105 800	130 140	183 857	183 357	183 357	162 013	163 351	164 420
Provincial Government	541	–	2 281	–	4 150	4 150	10 943	10 937	10 097
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Municipalities, etc.)	–	–	301	–	–	–	–	–	–
Transfers recognised - capital	138 212	105 800	132 722	183 857	187 507	187 507	172 956	174 288	174 517
Borrowing	9 969	265 391	16 979	157 000	89 996	89 996	226 138	154 000	170 000
Internally generated funds	352 341	145 489	217 822	330 977	485 205	485 205	431 874	363 868	398 504
Total Capital Funding	500 521	516 680	367 523	671 834	762 709	762 709	830 967	692 156	743 020

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 2021/22 R723 million has been allocated of the total R831 million capital budget, which totals 87 per cent. This allocation decreases slightly to R 560 million in 2022/23 and increases to R 598 million in 2023/24.
3. Single-year capital expenditure has been appropriated at R 108 million for the 2021/22 financial year and increases slightly over the MTREF to levels of R 132 million and increases to R 145 million respectively for the two outer years.
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 2021/22, capital transfers totals R 173 million (20.8 per cent) and increases to R 175 million in the 2022/23 financial year (24 per cent). Borrowing has been provided at R 550 million over the MTREF with internally generated funding totaling R 432 million, R 364 million and R 399 million for each of the respective financial years of the MTREF.

Table 15 MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 1 - CITY DEVELOPMENT	9 935	350	1 829	3 000	6 300	6 300	58 879	30 165	56 606
1,1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-
1,2 - FX007001001 - Housing (Housing) - BT	-	-	-	-	-	-	-	-	-
1,3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-
1,4 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	699	-	-	-	-	-	-	-	-
1,5 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-
1,6 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	9 236	350	1 829	3 000	6 300	6 300	58 879	30 165	56 606
1,7 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	-	-	-	-	-	-	-	-	-
1,8 - FX003001003 - Pollution Control (Environmental Protection) - AR	-	-	-	-	-	-	-	-	-
1,9 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-
1.10 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport)	-	-	-	-	-	-	-	-	-
1.11 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	24 454	11 770	10 581	1 104	2 678	2 678	6 589	17 538	20 001
2,1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	-	-	-	1 450	1 450	-	-	-
2,2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	5 745	-	-	-	-	-	-	-	-
2,3 - FX012001005 - Taxi Ranks (Road Transport) - CP	18 442	10 365	10 581	-	124	124	6 589	14 741	15 346
2,4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	267	1 405	-	1 104	1 104	1 104	-	2 797	4 655
2,5 - FX014001004 - Street Cleansing (Waste Management) - DE	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
3,1 - FX005001012 - Security Services (Finance and Administration) - BP	-	-	-	-	-	-	-	-	-
3,2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	-	-	-	-	-	-	-	-	-
3,3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	-	-	-	-	-	-	-	-	-
3,4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	9 794	15 733	8 070	27 847	29 514	29 514	51 241	43 611	31 576
4,1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	-	-	-	-	-	-	-	-	-
4,2 - FX001001005002 - Halls (Community and Social Services) - AC	1 935	2 165	4 445	-	5 746	5 746	-	-	-
4,3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	84	392	-	-	-	-	-	-	-
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	213	-	-	-	-	-	-	-	-
4,8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	411	1 697	-	-	-	-	-	-	-
4,9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-
4,10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	-	-	-	-	-	-	-	-	-
4,11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	-	1 059	95	27 847	18 403	18 403	30 097	24 702	13 401
4,12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	6 375	10 420	2 281	-	4 400	4 400	13 281	10 937	10 097
4,13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	776	-	1 248	-	964	964	7 863	7 972	8 078
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	14 707	35 596	11 516	12 561	17 626	17 626	35 889	22 130	5 356
5,1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	14 707	35 596	11 516	12 561	17 626	17 626	16 389	5 175	5 356
5,2 - FX004001001001 - Mayor and Council (Executive and Council) - AS	-	-	-	-	-	-	-	-	-
5,3 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	-	-	-	-	-	-	-	-	-
5,4 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	-	-	-	-	-	-
5,5 - FX009001002 - Air Transport (Other) - BV	-	-	-	-	-	-	19 500	16 955	-
5,6 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	27 887	54 111	25 890	–	54 620	54 620	–	–	–
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	27 887	54 111	25 890	–	54 620	54 620	–	–	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	585	1 198	–	–	505	505	–	–	–
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	–	–	–	–	–	–	–	–	–
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	585	1 198	–	–	505	505	–	–	–
Vote 8 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	–
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	–	–	–	–	–	–	–	–	–
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	27 439	66 715	41 689	77 414	86 723	86 723	75 257	72 130	71 065
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	–	–	257	–	–	–	–	–	–
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	–	–	–	–	–	–	–	–	–
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	25 282	48 712	31 072	70 228	74 374	74 374	66 661	60 668	59 887
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	–	–	–	–	–	–	–	–	–
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	2 157	17 453	10 171	7 186	7 186	7 186	8 596	11 462	11 178
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	–	550	188	–	–	–	–	–	–
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	–	–	–	–	5 163	5 163	–	–	–

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	163 021	122 985	138 075	319 198	316 077	316 077	336 693	256 922	273 397
10,1 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-
10,2 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	6 745	1 051	741	2 000	2 000	2 000	-	-	-
10,3 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	72 746	76 722	44 441	46 605	103 849	103 849	31 000	38 000	45 987
10,4 - FX015001004 - Treatment (Waste Water Management) - DK	-	-	-	-	-	-	-	-	-
10,5 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	-	-	-	-	-	-	-
10,6 - FX016001002005 - Water Distribution (Purification Works) - DQ	-	-	-	-	-	-	-	-	-
10,7 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	4 079	-	-	-	-	-	-	-	-
10,8 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	35 535	36 701	29 593	27 500	17 545	17 545	38 422	34 422	37 422
10,9 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	39 290	8 512	63 120	196 593	148 012	148 012	211 271	107 500	90 988
10,10 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	4 626	-	180	46 500	44 671	44 671	56 000	77 000	99 000
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	57 844	80 987	56 687	164 526	146 979	146 979	158 596	117 386	139 860
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	75 575	-	-	-	-	-	-	-
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	49 707	5 412	45 376	135 565	129 620	129 620	115 471	106 186	114 860
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	8 137	-	11 311	28 961	17 359	17 359	4 709	10 000	25 000
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	-	-	-	-	-	-	38 416	1 200	-
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	-	-	-	-	-

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	-	-	-	-	-	-	-	-	-
12,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	-	-	-	-	-	-	-	-
12,2 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	-	-	-	-	-	-	-	-
12,3 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-
12,4 - FX010001007004 - Project Management Unit - Infrastructure Skills Development Grant (Planning and Development)	-	-	-	-	-	-	-	-	-
12,5 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	34	-	-	-	-	-	-	-	-
13,1 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-
13,2 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-
13,3 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-
13,4 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-
13,5 - FX004001002005 - Municipal Manager (Executive and Council) - AY	-	-	-	-	-	-	-	-	-
13,6 - FX004001002006 - Municipal Demarcation Transition Grant (Executive and Council)	-	-	-	-	-	-	-	-	-
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 - FX010001001 - Billboards (Planning and Development) - BY	34	-	-	-	-	-	-	-	-
13,13 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-
13,14 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	335 700	389 445	294 336	605 649	661 023	661 023	723 144	559 881	597 861

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 1 - CITY DEVELOPMENT	9 254	118	237	-	6 265	6 265	-	-	-
1,1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-
1,2 - FX007001001 - Housing (Housing) - BT	(206)	-	-	-	6 265	6 265	-	-	-
1,3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-
1,4 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-
1,5 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-
1,6 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	8 758	118	237	-	-	-	-	-	-
1,7 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	-	-	-	-	-	-	-	-	-
1,8 - FX003001003 - Pollution Control (Environmental Protection) - AR	701	-	-	-	-	-	-	-	-
1,9 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-
1.10 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport)	-	-	-	-	-	-	-	-	-
1.11 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	2 017	2 604	1 822	3 620	5 461	5 461	1 099	1 205	1 277
2,1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	-	-	220	365	365	215	236	250
2,2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	1 181	358	-	900	818	818	884	969	1 027
2,3 - FX012001005 - Taxi Ranks (Road Transport) - CP	-	187	-	-	-	-	-	-	-
2,4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	814	1 837	1 822	2 500	4 278	4 278	-	-	-
2,5 - FX014001004 - Street Cleansing (Waste Management) - DE	22	-	-	-	-	-	-	-	-
2,6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-
2,7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	222	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	495	275	7	305	704	704	297	326	346
3,1 - FX005001012 - Security Services (Finance and Administration) - BP	219	173	-	47	45	45	45	50	53
3,2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	176	102	7	258	427	427	227	249	264
3,3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	100	-	-	-	232	232	25	27	29
3,4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	3 440	4 122	4 150	-	12 995	12 995	14 636	15 487	22 617
4,1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	305	83	2 668	-	-	-	-	1 322	2 000
4,2 - FX001001005002 - Halls (Community and Social Services) - AC	(452)	921	-	-	230	230	5 000	5 175	5 330
4,3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	778	521	189	-	441	441	-	1 700	-
4,4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	-	-	-	-	-	-	-	-	-
4,5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	-	134	-	-	-	-	-	-	-
4,6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	-	-	-	-	-	-	-	-	-
4,7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	-	317	-	-	500	500	592	648	687
4,8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	484	185	142	-	-	-	4 151	400	5 900
4,9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	38	-	-	-	-	-	-	-	-
4,10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	-	-	-	-	-	-	-	-	-
4,11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	-	403	-	-	100	100	50	1 112	2 000
4,12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	2 287	1 419	412	-	9 974	9 974	4 843	5 130	6 700
4,13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	-	138	738	-	1 749	1 749	-	-	-
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	8 689	4 864	37	13 980	7 850	7 850	14 934	10 252	22 610
5,1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	8 670	4 509	37	13 547	7 850	7 850	14 828	10 143	10 498
5,2 - FX004001001001 - Mayor and Council (Executive and Council) - AS	20	171	-	79	-	-	73	76	78
5,3 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	-	0	-	354	-	-	27	28	29
5,4 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	-	-	-	6	5	5
5,5 - FX009001002 - Air Transport (Other) - BV	-	184	-	-	-	-	-	-	12 000
5,6 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	45 291	11 963	706	6 023	13 309	13 309	6 376	6 938	7 326
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	45 291	11 963	706	6 023	13 309	13 309	6 376	6 938	7 326
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	24	31	1 475	258	144	144	256	280	296
7,1 - FX005001006001 - Human Resources (Finance and Administration) - BG	–	31	–	–	–	–	–	–	–
7,2 - FX005001006002 - Management Services (Finance and Administration) - BH	–	–	–	–	–	–	–	–	–
7,3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	–	–	–	30	40	40	33	36	37
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	24	–	1 475	228	104	104	223	244	259
Vote 8 - FINANCIAL SERVICES	578	558	1 511	254	–	–	248	272	288
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	307	46	54	–	–	–	–	–	–
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	271	512	1	254	–	–	248	272	288
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	–	–	–	–	–	–	–	–	–
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	–	–	1 456	–	–	–	–	–	–
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	–	–	–	–	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	84 030	67 517	33 798	35 704	41 273	41 273	50 273	54 010	55 337
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	–	33	–	–	500	500	–	–	–
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	–	4	–	–	–	–	–	–	–
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	30 338	14 076	6 530	5 798	5 500	5 500	5 144	8 778	10 179
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	–	–	–	–	–	–	–	–	–
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	–	–	–	573	2 073	2 073	2 800	3 000	3 000
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	–	–	–	1 753	2 053	2 053	397	435	462
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	53 693	53 404	27 268	27 581	31 148	31 148	41 932	41 797	41 696

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	9 747	33 741	20 479	3 500	10 681	10 681	14 250	28 446	22 000
10,1 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-
10,2 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	279	54	-	-	-	-	-	-	-
10,3 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	8 125	1 918	998	-	70	70	-	-	-
10,4 - FX015001004 - Treatment (Waste Water Management) - DK	-	-	-	-	-	-	-	-	-
10,5 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	-	-	-	-	-	-	-
10,6 - FX016001002005 - Water Distribution (Purification Works) - DQ	-	-	-	-	-	-	-	-	-
10,7 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	1 539	2 197	-	-	6 063	6 063	5 000	5 000	2 000
10,8 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	665	8 191	14 168	-	-	-	-	-	-
10,9 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	(861)	17 828	857	500	1 000	1 000	9 250	21 946	18 500
10,10 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	-	3 553	4 456	3 000	3 548	3 548	-	1 500	1 500
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	621	1 028	8 965	2 400	2 953	2 953	5 401	15 000	13 000
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	-	-	-	-	-	-	-	-
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	1 249	1 028	8 525	800	2 519	2 519	1 000	-	-
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	(628)	-	-	-	-	-	-	-	-
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	-	-	-	-	-	-	-	-	-
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	440	1 600	434	434	4 401	15 000	13 000

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

Vote Description R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	565	87	-	90	-	-	-	-	-
12,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	-	-	-	-	-	-	-	-
12,2 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	-	-	90	-	-	-	-	-
12,3 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	454	76	-	-	-	-	-	-	-
12,4 - FX010001007004 - Project Management Unit - Infrastructure Skills Development Grant (Planning and Development)	111	-	-	-	-	-	-	-	-
12,5 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	11	-	-	-	-	-	-	-
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	68	327	-	51	51	51	54	59	62
13,1 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-
13,2 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-
13,3 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-
13,4 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-
13,5 - FX004001002005 - Municipal Manager (Executive and Council) - AY	-	-	-	51	51	51	54	59	62
13,6 - FX004001002006 - Municipal Demarcation Transition Grant (Executive and Council)	-	-	-	-	-	-	-	-	-
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	48	-	-	-	-	-	-	-	-
13,11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-
13,12 - FX010001001 - Billboards (Planning and Development) - BY	20	327	-	-	-	-	-	-	-
13,13 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and	-	-	-	-	-	-	-	-	-
13,14 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	164 821	127 235	73 187	66 185	101 686	101 686	107 823	132 275	145 159
Total Capital Expenditure	500 521	516 680	367 523	671 834	762 709	762 709	830 967	692 156	743 020

Table 16 MBRR Table A6 - Budgeted Financial Position

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
ASSETS									
Current assets									
Cash	45 422	71 155	109 918	97 282	71 860	71 860	96 462	56 474	(79 600)
Call investment deposits	415 000	390 000	490 000	270 000	350 000	350 000	250 000	155 000	–
Consumer debtors	412 171	361 728	414 524	414 158	418 227	418 227	546 283	518 860	476 412
Other debtors	97 606	103 047	61 510	129 865	129 865	129 865	63 909	66 593	69 523
Current portion of long-term receivables	46	–	–	–	–	–	–	–	–
Inventory	72 792	69 381	53 795	75 620	75 620	75 620	55 893	58 240	60 803
Total current assets	1 043 037	995 310	1 129 747	986 925	1 045 572	1 045 572	1 012 546	855 167	527 137
Non current assets									
Long-term receivables	–	–	–	–	–	–	–	–	–
Investment property	87 333	86 799	87 281	86 751	86 741	86 741	105 074	119 265	115 996
Property, plant and equipment	6 225 646	6 205 475	6 165 658	6 584 928	6 467 631	6 467 631	6 859 058	7 095 220	7 375 327
Intangible	63 504	116 081	123 604	136 055	165 881	165 881	152 088	135 890	120 073
Other non-current assets	2 767	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465
Total non current assets	6 379 251	6 410 820	6 379 007	6 810 198	6 722 718	6 722 718	7 118 685	7 352 840	7 613 861
TOTAL ASSETS	7 422 288	7 406 130	7 508 754	7 797 124	7 768 290	7 768 290	8 131 231	8 208 007	8 140 998
LIABILITIES									
Current liabilities									
Borrowing	145 259	87 793	76 067	100 080	100 080	100 080	86 307	102 787	112 177
Consumer deposits	82 040	65 556	61 828	71 452	71 452	71 452	74 238	77 356	80 760
Trade and other payables	469 828	430 256	556 120	366 899	367 993	367 993	434 202	441 668	466 533
Provisions	15 176	16 518	21 822	15 889	21 822	21 822	22 520	23 421	24 475
Total current liabilities	712 303	600 123	715 837	554 319	561 347	561 347	617 268	645 232	683 946
Non current liabilities									
Borrowing	394 166	614 841	540 788	657 641	657 641	657 641	751 738	802 951	860 773
Provisions	220 079	224 236	243 928	247 429	243 928	243 928	274 723	311 599	354 198
Total non current liabilities	614 245	839 077	784 716	905 070	901 569	901 569	1 026 461	1 114 550	1 214 971
TOTAL LIABILITIES	1 326 548	1 439 200	1 500 553	1 459 389	1 462 916	1 462 916	1 643 729	1 759 782	1 898 917
NET ASSETS	6 095 740	5 966 930	6 008 201	6 337 734	6 305 374	6 305 374	6 487 502	6 448 225	6 242 081
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	5 902 354	5 966 930	6 008 201	6 041 734	6 009 374	6 009 374	6 123 635	6 049 721	5 826 043
Reserves	193 386	–	–	296 000	296 000	296 000	363 868	398 504	416 038
TOTAL COMMUNITY WEALTH/EQUITY	6 095 740	5 966 930	6 008 201	6 337 734	6 305 374	6 305 374	6 487 502	6 448 225	6 242 081

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 198 to 200 providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - 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 17 MBRR Table A7 - Budgeted Cash Flow Statement

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	444 674	477 138	508 159	519 206	537 031	537 031	586 509	622 316	628 777
Service charges	1 823 520	1 890 432	2 015 381	2 145 000	2 094 547	2 094 547	2 290 343	2 495 621	2 569 587
Other revenue	64 700	182 051	122 272	95 146	62 114	62 114	67 164	69 315	71 537
Transfers and Subsidies - Operational	321 424	348 733	391 207	424 643	490 760	490 760	441 914	469 277	473 324
Transfers and Subsidies - Capital	141 903	107 695	153 214	183 857	183 357	183 357	172 956	174 288	174 517
Interest	76 159	28 129	46 358	63 114	58 114	58 114	65 118	67 122	69 125
Dividends	–			–	–	–	–	–	–
Payments									
Suppliers and employees	(2 474 344)	(2 649 256)	(2 626 764)	(2 789 567)	(2 878 347)	(2 878 347)	(3 237 547)	(3 402 390)	(3 612 116)
Finance charges	(67 691)	(51 286)	(66 790)	(79 943)	(79 943)	(79 943)	(69 028)	(65 963)	(58 303)
Transfers and Grants	(11 517)	(15 782)	(12 953)	(13 778)	(14 378)	(14 378)	(14 887)	(15 512)	(16 195)
NET CASH FROM/(USED) OPERATING ACTIVITIES	318 828	317 854	530 084	547 677	453 256	453 256	302 541	414 073	300 253
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	680	759	–		103 500	103 500	20 000	30 000	50 000
Decrease (increase) in non-current receivables	33	–	–				–	–	–
Payments									
Capital assets	(500 090)	(516 646)	(367 368)	(662 695)	(739 938)	(739 938)	(561 815)	(646 753)	(708 540)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(499 378)	(515 887)	(367 368)	(662 695)	(636 438)	(636 438)	(541 815)	(616 753)	(658 540)

Table A7 - Budgeted Cash Flow Statement (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	–	310 000	–	237 000	237 000	237 000	143 000	154 000	170 000
Increase (decrease) in consumer deposits	82 040	65 556	61 828	–	1 451	1 451	–	–	–
Payments									
Repayment of borrowing	(156 185)	(146 790)	(85 780)	(96 048)	(96 048)	(96 048)	(82 743)	(86 307)	(102 787)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(74 144)	228 766	(23 952)	140 952	142 402	142 402	60 257	67 693	67 213
NET INCREASE/ (DECREASE) IN CASH HELD	(254 694)	30 732	138 764	25 933	(40 780)	(40 780)	(179 017)	(134 988)	(291 074)
Cash/cash equivalents at the year begin:	715 116	460 422	461 155	341 349	566 258	566 258	525 479	346 462	211 474
Cash/cash equivalents at the year end:	460 422	491 155	599 918	367 282	525 479	525 479	346 462	211 474	(79 600)

Table 18 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available									
Cash/cash equivalents at the year end	460 422	491 155	599 918	367 282	525 479	525 479	346 462	211 474	(79 600)
Other current investments > 90 days	–	(30 000)	–	–	(103 619)	(103 619)	–	–	–
Cash and investments available:	460 422	461 155	599 918	367 282	421 860	421 860	346 462	211 474	(79 600)
Application of cash and investments									
Unspent conditional transfers	15 676	10 801	23 344	12 699	13 794	13 794	25 528	25 528	25 528
Unspent borrowing	–	–	–	35 550	35 550	35 550	67 841	66 552	74 866
Statutory requirements	10 602	14 328		(1 020)	(1 020)	(1 020)	23 365	24 346	25 418
Other working capital requirements	(24 391)	(52 671)	42 301	(294 533)	(292 615)	(292 615)	(183 179)	(159 551)	(98 364)
Other provisions	15 176	16 518		15 889	21 822	21 822	22 520	23 421	24 475
Reserves to be backed by cash/investments	193 386	176 173		296 000	296 000	296 000	363 868	398 504	343 732
Total Application of cash and investments:	210 449	165 148	65 645	64 585	73 531	73 531	319 944	378 801	395 655
Surplus(shortfall)	249 973	296 007	534 273	302 697	348 329	348 329	26 518	(167 328)	(475 256)

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 improved from previous financial years to 2021/22 period and the years thereafter owing directly to a myriad of cash flow interventions introduced over the past years.
4. The 2021/22 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R346 million as at the end of the 2021/22 financial year and decreases to a deficit of R 80 million by 2023/24 as more reliance is being placed on internal funds for capital projects.

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 either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
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 decreases to R 26.5 million in the 2021/22 financial year from the surplus 20.21 of R348 million, clearly indicating that from a funding perspective the municipality is heading in the wrong direction.
6. As part of this budget report to Council, the Accounting Officer is going to endeavour to improve this situation not entirely but substantially for the Council adopts the budget in May 21.

Table 19 MBRR Table A9 - Asset Management

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	367 570 776	290 756 430	301 242 133	545 031	501 890	501 890	584 424	422 951	428 536
<i>Roads Infrastructure</i>	14 503 839	6 259 720	56 087 489	131 746	100 915	100 915	87 680	81 500	80 860
<i>Storm water Infrastructure</i>	-	8 136 515	-	-	-	-	38 416	1 200	-
<i>Electrical Infrastructure</i>	19 188 010	44 195 583	19 603 277	66 937	35 764	35 764	47 277	50 763	43 480
<i>Water Supply Infrastructure</i>	69 793 881	45 725 161	106 412 428	235 093	182 105	182 105	289 560	163 368	164 922
<i>Sanitation Infrastructure</i>	80 259 399	61 649 368	41 089 421	34 605	88 849	88 849	7 000	29 000	30 000
<i>Solid Waste Infrastructure</i>	266 716	149 000	-	-	-	-	-	-	4 655
<i>Coastal Infrastructure</i>	-	-	-	7 000	4 634	4 634	4 511	4 650	8 000
<i>Information and Communication Infrastructure</i>	32 312 192	5 394 888	1 075 122	58	2 063	2 063	340	438	526
Infrastructure	216 324 037	171 510 235	224 267 737	475 438	414 330	414 330	474 784	330 919	332 443
Community Facilities	32 778 317	10 829 700	12 780 217	3 048	5 839	5 839	9 499	-	3 000
Sport and Recreation Facilities	7 413 467	7 748 730	3 624 199	27 847	18 302	18 302	36 659	29 950	17 307
Community Assets	40 191 784	18 578 430	16 404 416	30 895	24 141	24 141	46 158	29 950	20 307
Revenue Generating	-	239 326	-	-	-	-	-	-	-
Investment properties	-	239 326	-	-	-	-	-	-	-
Operational Buildings	14 622 052	2 955 693	2 032 341	7 633	8 987	8 987	793	500	-
Housing	-	4 439 809	-	-	-	-	-	-	-
Other Assets	14 622 052	7 395 502	2 032 341	7 633	8 987	8 987	793	500	-
Servitudes	3 552 458	-	-	-	-	-	-	-	-
Licences and Rights	31 956 495	54 745 799	23 737 506	-	2 341	2 341	-	-	-
Intangible Assets	35 508 953	54 745 799	23 737 506	-	2 341	2 341	-	-	-
Computer Equipment	1 242 017	141 728	214 499	465	5 410	5 410	2 886	3 100	3 300
Furniture and Office Equipment	2 057 535	2 307 912	1 527 262	1 286	2 069	2 069	1 485	1 595	1 664
Machinery and Equipment	34 985 924	23 586 771	27 706 292	15 521	27 993	27 993	41 984	38 990	51 848
Transport Assets	22 638 474	12 250 727	5 115 080	13 793	16 617	16 617	16 334	17 897	18 976
Land	-	-	237 000	-	-	-	-	-	-

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE									
<u>Total Renewal of Existing Assets</u>	116 030 973	74 097 617	48 062 791	75 899	119 002	119 002	90 908	143 880	176 665
<i>Roads Infrastructure</i>	39 733 939	-	9 075 405	28 780	36 566	36 566	26 000	22 686	41 000
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	36 406 400	18 664 899	17 110 825	16 050	52 745	52 745	35 780	32 987	40 597
<i>Water Supply Infrastructure</i>	12 382 971	22 346 799	3 228 048	14 000	13 971	13 971	14 750	67 000	75 000
<i>Sanitation Infrastructure</i>	6 163 062	-	965 323	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	440 020	1 600	434	434	4 401	15 000	13 000
<i>Information and Communication Infrastructure</i>	-	699 758	1 265 358	925	925	925	-	-	-
Infrastructure	94 686 372	41 711 456	32 084 979	61 354	104 641	104 641	80 931	137 673	169 597
Community Facilities	1 432 401	2 690 480	4 445 317	-	1 641	1 641	-	1 322	2 000
Sport and Recreation Facilities	387 247	204 066	-	-	5 149	5 149	-	-	-
Community Assets	1 819 648	2 894 546	4 445 317	-	6 791	6 791	-	1 322	2 000
Operational Buildings	5 976 108	1 361 060	11 532 495	11 127	2 381	2 381	9 580	4 451	4 606
Other Assets	5 976 108	1 361 060	11 532 495	11 127	2 381	2 381	9 580	4 451	4 606
Licences and Rights	-	-	-	828	1 128	1 128	397	435	462
Intangible Assets	-	-	-	828	1 128	1 128	397	435	462
Computer Equipment	-	6 021 632	-	-	25	25	-	-	-
Furniture and Office Equipment	-	-	-	90	-	-	-	-	-
Machinery and Equipment	13 548 845	22 108 920	-	2 500	3 412	3 412	-	-	-
Transport Assets	-	-	-	-	625	625	-	-	-
Land	-	3	-	-	-	-	-	-	-

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE									
<u>Total Upgrading of Existing Assets</u>	16 919 212	151 826 360	18 218 246	50 904	141 817	141 817	155 636	125 325	137 819
<i>Roads Infrastructure</i>	3 356 047	66 684 032	-	800	5 271	5 271	2 500	9 000	15 000
<i>Electrical Infrastructure</i>	1 700 740	17 920 374	8 691 072	-	123	123	-	-	-
<i>Water Supply Infrastructure</i>	-2 879 926	7 871 896	3 731 492	23 000	16 700	16 700	9 000	9 000	4 988
<i>Sanitation Infrastructure</i>	4 260 662	16 934 990	3 127 196	10 000	13 000	13 000	24 000	9 000	15 987
<i>Solid Waste Infrastructure</i>	-	1 405 163	-	1 104	2 503	2 503	-	2 797	-
<i>Information and Communication Infrastructure</i>	529 252	579 014	-	5 500	3 470	3 470	3 150	3 400	3 500
Infrastructure	6 966 775	111 395 469	15 549 760	40 404	41 067	41 067	38 650	33 197	39 475
Community Facilities	300 768	10 795 973	2 668 486	200	8 895	8 895	15 143	22 651	21 748
Sport and Recreation Facilities	1 816 729	2 131 937	-	-	10 961	10 961	15 174	14 309	14 956
Community Assets	2 117 497	12 927 910	2 668 486	200	19 857	19 857	30 317	36 960	36 704
Revenue Generating	-	154 950	-	-	-	-	19 500	16 955	-
Non-revenue Generating	113 500	-	-	-	-	-	-	-	-
Investment properties	113 500	154 950	-	-	-	-	19 500	16 955	-
Operational Buildings	7 000 142	27 348 031	-	10 300	20 637	20 637	67 169	38 213	61 641
Housing	-	-	-	-	6 265	6 265	-	-	-
Other Assets	7 000 142	27 348 031	-	10 300	26 902	26 902	67 169	38 213	61 641
Licences and Rights	-	-	-	-	53 992	53 992	-	-	-
Intangible Assets	-	-	-	-	53 992	53 992	-	-	-
Machinery and Equipment	721 298	-	-	-	-	-	-	-	-

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE									
<u>Total Capital Expenditure</u>	500 520 961	516 680 407	367 523 170	671 834	762 709	762 709	830 967	692 156	743 020
<i>Roads Infrastructure</i>	57 593 825	72 943 752	65 162 894	161 326	142 752	142 752	116 180	113 186	136 860
<i>Storm water Infrastructure</i>	-	8 136 515	-	-	-	-	38 416	1 200	-
<i>Electrical Infrastructure</i>	57 295 150	80 780 856	45 405 174	82 987	88 633	88 633	83 057	83 750	84 076
<i>Water Supply Infrastructure</i>	79 296 926	75 943 856	113 371 968	272 093	212 776	212 776	313 310	239 368	244 910
<i>Sanitation Infrastructure</i>	90 683 123	78 584 358	45 181 940	44 605	101 849	101 849	31 000	38 000	45 987
<i>Solid Waste Infrastructure</i>	266 716	1 554 163	-	1 104	2 503	2 503	-	2 797	4 655
<i>Coastal Infrastructure</i>	-	-	440 020	8 600	5 068	5 068	8 911	19 650	21 000
<i>Information and Communication Infrastructure</i>	32 841 444	6 673 660	2 340 480	6 483	6 457	6 457	3 490	3 838	4 026
Infrastructure	317 977 184	324 617 160	271 902 476	577 197	560 038	560 038	594 365	501 789	541 514
Community Facilities	34 511 486	24 316 153	19 894 020	3 248	16 376	16 376	24 642	23 973	26 748
Sport and Recreation Facilities	9 617 443	10 084 733	3 624 199	27 847	34 413	34 413	51 833	44 259	32 263
Community Assets	44 128 929	34 400 886	23 518 219	31 095	50 788	50 788	76 475	68 232	59 010
Revenue Generating	-	394 276	-	-	-	-	19 500	16 955	-
Non-revenue Generating	113 500	-	-	-	-	-	-	-	-
Investment properties	113 500	394 276	-	-	-	-	19 500	16 955	-
Operational Buildings	27 598 302	31 664 784	13 564 836	29 060	32 005	32 005	77 542	43 163	66 247
Housing	-	4 439 809	-	-	6 265	6 265	-	-	-
Other Assets	27 598 302	36 104 593	13 564 836	29 060	38 270	38 270	77 542	43 163	66 247
Servitudes	3 552 458	-	-	-	-	-	-	-	-
Licences and Rights	31 956 495	54 745 799	23 737 506	828	57 461	57 461	397	435	462
Intangible Assets	35 508 953	54 745 799	23 737 506	828	57 461	57 461	397	435	462
Computer Equipment	1 242 017	6 163 360	214 499	465	5 435	5 435	2 886	3 100	3 300
Furniture and Office Equipment	2 057 535	2 307 912	1 527 262	1 376	2 069	2 069	1 485	1 595	1 664
Machinery and Equipment	49 256 067	45 695 691	27 706 292	18 021	31 405	31 405	41 984	38 990	51 848
Transport Assets	22 638 474	12 250 727	5 115 080	13 793	17 242	17 242	16 334	17 897	18 976
Land	-	3	237 000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	500 520 961	516 680 407	367 523 170	671 834	762 709	762 709	830 967	692 156	743 020

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSET REGISTER SUMMARY - PPE (WDV)	6 379 250 797	6 410 819 836	6 379 008 158	6 810 198	6 722 718	6 722 718	7 118 685	7 352 841	7 613 861
<i>Roads Infrastructure</i>	842 870	821 479	852 154	960 657	927 071	927 071	969 910	1 003 919	1 063 262
<i>Storm water Infrastructure</i>	316 771	304 499	300 463	266 490	283 349	283 349	303 722	281 951	259 306
<i>Electrical Infrastructure</i>	543 692	595 306	595 107	692 938	653 869	653 869	704 909	747 957	786 523
<i>Water Supply Infrastructure</i>	1 489 210	1 449 023	1 451 448	1 644 653	1 558 827	1 558 827	1 758 045	1 886 524	2 005 672
<i>Sanitation Infrastructure</i>	786 430	752 252	715 401	687 545	754 832	754 832	723 590	726 997	737 016
<i>Solid Waste Infrastructure</i>	6 756	7 797	7 248	8 286	9 036	9 036	8 334	10 193	13 677
<i>Rail Infrastructure</i>	1 778	1 669	1 571	1 416	1 012	1 012	922	827	734
<i>Coastal Infrastructure</i>	19 219	18 410	18 361	30 482	21 977	21 977	28 844	45 075	61 176
<i>Information and Communication Infrastructure</i>	76 877	81 233	79 857	89 612	83 444	83 444	84 004	84 054	84 247
Infrastructure	4 083 602 252	4 031 668 005	4 021 609 176	4 382 080	4 293 417	4 293 417	4 582 279	4 787 496	5 011 612
Community Assets	319 344 208	325 251 581	323 273 199	365 030	344 273	344 273	385 313	408 642	422 238
Heritage Assets	2 766 994	2 464 611	2 464 611	2 465	2 465	2 465	2 465	2 465	2 465
Investment properties	87 333 176	86 798 938	87 281 139	86 751	86 741	86 741	105 074	119 265	115 996
Other Assets	312 595 748	323 040 846	306 001 657	330 498	315 982	315 982	363 254	367 154	396 288
Intangible Assets	63 504 226	116 081 094	123 603 809	136 055	165 881	165 881	152 088	135 890	120 073
Computer Equipment	13 592 370	15 325 886	10 336 684	5 253	10 980	10 980	10 368	10 215	10 551
Furniture and Office Equipment	9 725 827	9 409 293	7 846 642	6 345	7 299	7 299	6 852	6 538	6 372
Machinery and Equipment	160 982 003	178 042 295	179 631 261	163 612	176 303	176 303	187 143	188 508	199 121
Transport Assets	58 221 460	55 154 754	42 959 548	64 528	45 377	45 377	49 849	52 667	55 145
Land	1 267 582 533	1 267 582 533	1 274 000 434	1 267 583	1 274 000	1 274 000	1 274 000	1 274 000	1 274 000
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	6 379 250 797	6 410 819 836	6 379 008 158	6 810 198	6 722 718	6 722 718	7 118 685	7 352 841	7 613 861

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE OTHER ITEMS	765 684 656	915 546 737	998 865 544	1 215 238	1 162 295	1 162 295	1 202 455	1 257 251	1 315 766
<u>Depreciation</u>	348 560 825	472 658 038	355 496 939	474 573	418 999	418 999	435 000	458 000	482 000
<u>Repairs and Maintenance by Asset Class</u>	417 123 831	442 888 699	643 368 605	740 665	743 296	743 296	767 455	799 251	833 766
<i>Roads Infrastructure</i>	69 390 835	87 405 884	102 676 532	117 534	117 652	117 652	120 676	125 682	131 094
<i>Storm water Infrastructure</i>	40 208 813	-	47 653 570	36 795	36 424	36 424	37 860	39 415	41 110
<i>Electrical Infrastructure</i>	65 780 086	70 774 193	127 840 745	165 828	165 164	165 164	169 838	176 884	184 522
<i>Water Supply Infrastructure</i>	92 451 528	-	101 463 393	123 010	123 110	123 110	127 170	132 460	138 213
<i>Sanitation Infrastructure</i>	29 988 723	159 825 073	60 309 606	75 660	75 660	75 660	80 070	83 380	86 969
<i>Rail Infrastructure</i>	852 559	-	2 015 899	1 270	1 270	1 270	1 321	1 373	1 431
<i>Coastal Infrastructure</i>	-	-	743 084	1 082	1 070	1 070	1 113	1 158	1 206
<i>Information and Communication Infrastructure</i>	3 368 892	-	-	-	-	-	-	-	-
Infrastructure	302 041 437	318 005 150	442 702 829	521 179	520 349	520 349	538 049	560 352	584 544
Community Facilities	68 532 179	4 226 564	66 904 339	89 228	90 978	90 978	92 541	96 414	100 641
Sport and Recreation Facilities	4 888 331	64 081 435	8 849 942	10 867	8 524	8 524	8 395	8 745	9 126
Community Assets	73 420 510	68 307 999	75 754 281	100 095	99 502	99 502	100 936	105 159	109 766
Heritage Assets	102 799	-	82 973	120	120	120	124	130	135
Operational Buildings	187 880	9 297 852	26 139 286	23 651	26 815	26 815	28 428	29 605	30 886
Housing	61 855	88 759	460 255	663	663	663	690	718	750
Other Assets	249 735	9 386 611	26 599 541	24 314	27 478	27 478	29 117	30 323	31 636
Computer Equipment	-	-	11 958 494	10 374	10 374	10 374	10 683	11 111	11 577
Furniture and Office Equipment	526 998	-	58 475	28	84	84	88	91	95
Machinery and Equipment	1 307 918	4 664 057	36 064 729	25 589	26 422	26 422	27 345	28 442	29 637
Transport Assets	39 474 434	42 524 882	50 147 284	58 967	58 967	58 967	61 113	63 644	66 377
TOTAL EXPENDITURE OTHER ITEMS	765 684 656	915 546 737	998 865 544	1 215 238	1 162 295	1 162 295	1 202 455	1 257 251	1 315 766

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	26.6%	43.7%	18.0%	18.9%	34.2%	34.2%	29.7%	38.9%	42.3%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	38.1%	47.8%	18.6%	26.7%	62.2%	62.2%	56.7%	58.8%	65.2%
<i>R&M as a % of PPE</i>	6.7%	7.1%	10.4%	11.2%	11.5%	11.5%	11.2%	11.3%	11.3%
<i>Renewal and upgrading and R&M as a % of PPE</i>	9.0%	10.0%	11.0%	13.0%	15.0%	15.0%	14.0%	15.0%	15.0%

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. Although the City will only spend 29.74 per cent of the capital budget on the renewal and upgrade of existing assets, this is as a result an initiative to promote economic development by the construction of various SMME structures as well as infrastructure for a new housing development.
4. Repairs and maintenance as a per cent age of PPE equates to 11.2 per cent, this is above the National norm and is encouraging as additional resources are allocated to aging 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.

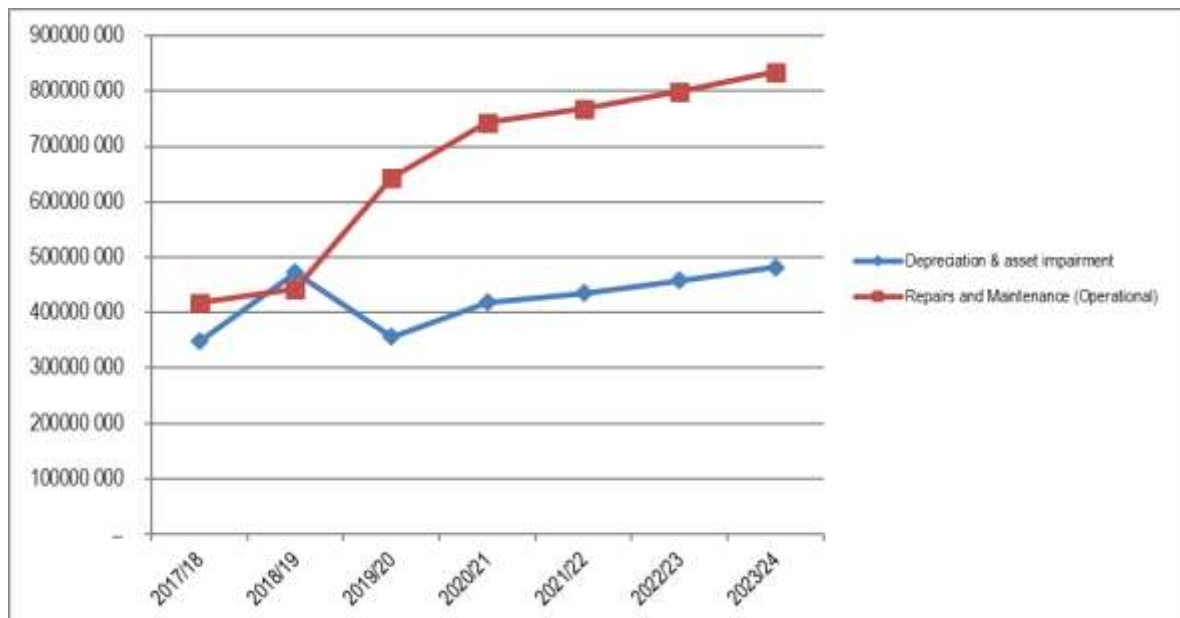


Figure 4 Depreciation in relation to repairs and maintenance over the MTREF

Table 20 MBRR Table A10 - Basic Service Delivery Measurement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	49 665	50 835	55 743	60 843	60 843	60 843	71 200	74 618	78 199
Sanitation (free minimum level service)	38 063	40 695	41 201	46 301	46 301	46 301	50 200	52 610	60 000
Electricity/other energy (50kwh per household per month)	545	518	475	521	521	521	530	530	530
Refuse (removed at least once a week)	18 470	18 470	29 049	34 149	34 149	34 149	35 822	37 578	39 419
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per indigent household per month)	(69 858)	(89 055)	(128 948)	(132 816)	(132 816)	(132 816)	(177 808)	(186 698)	(192 299)
Sanitation (free sanitation service to indigent households)	(18 698)	(21 537)	(20 039)	(23 115)	(23 115)	(23 115)	(25 427)	(26 698)	(27 499)
Electricity/other energy (50kwh per indigent household per month)	(921)	(921)	(1 173)	(1 278)	(1 278)	(1 278)	(1 383)	(1 506)	(1 551)
Refuse (removed once a week for indigent households)	(16 271)	(20 182)	(23 192)	(26 276)	(26 276)	(26 276)	(27 590)	(28 969)	(29 838)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	-	-	-	12 011	12 011	12 011	13 686	14 490	15 343
Total cost of FBS provided	(105 749)	(131 695)	(173 350)	(171 474)	(171 474)	(171 474)	(218 521)	(229 382)	(235 845)
Highest level of free service provided per household									
Property rates (R value threshold)	120	120	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)	165	177	177	185	185	185	237	249	262
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
Revenue cost of subsidised services provided (R'000)									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	3 550	4 219	4 219	4 346	4 346	4 346	4 945	5 182	5 431
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	52 129	72 652	(44 926)	(51 260)	(56 310)	(56 310)	(6 469)	(6 793)	(6 863)
Water (in excess of 6 kilolitres per indigent household per month)	121 226	131 997	(3 442)	(141 237)	(141 237)	(141 237)	(175 824)	(184 615)	(190 154)
Sanitation (in excess of free sanitation service to indigent households)	700	5 633	(1 631)	(4 741)	(9 438)	(9 438)	(7 300)	(7 665)	(7 895)
Electricity/other energy (in excess of 50 kwh per indigent household per month)	4 776	144 736	(7 555)	(8 084)	(8 084)	(8 084)	(12 428)	(13 534)	(13 940)
Refuse (in excess of one removal a week for indigent households)	1 192	1 612	(2 243)	(28 776)	(28 776)	(28 776)	(30 427)	(31 949)	(32 907)
Total revenue cost of subsidised services provided	183 573	360 849	(55 578)	(229 753)	(239 499)	(239 499)	(227 504)	(239 374)	(246 328)

Table MBRR A10 - Basic Service Delivery Measurement (continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Households receiving Free Basic Service</u>									
Water (6 kilolitres per household per month)	49 665	50 835	55 743	60 843	60 843	60 843	71 200	74 618	78 199
Sanitation (free minimum level service)	38 063	40 695	41 201	46 301	46 301	46 301	50 200	52 610	60 000
Electricity/other energy (50kwh per household per month)	545	518	475	521	521	521	530	530	530
Refuse (removed at least once a week)	18 470	18 470	29 049	34 149	34 149	34 149	35 822	37 578	39 419
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>									
Water (6 kilolitres per indigent household per month)	(69 858)	(89 055)	(15 854)	(132 816)	(132 816)	(132 816)	(177 808)	(186 698)	(192 299)
Sanitation (free sanitation service to indigent households)	(18 698)	(21 537)	(4 818)	(23 115)	(23 115)	(23 115)	(25 427)	(26 698)	(27 499)
Electricity/other energy (50kwh per indigent household per month)	(921)	(921)	(1 173)	(1 278)	(1 278)	(1 278)	(1 383)	(1 506)	(1 551)
Refuse (removed once a week for indigent households)	(16 271)	(20 182)	(3 869)	(26 276)	(26 276)	(26 276)	(27 590)	(28 969)	(29 838)
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	-	-	-	12 011	12 011	12 011	13 686	14 490	15 343
Total cost of FBS provided	(105 749)	(131 695)	(25 714)	(171 474)	(171 474)	(171 474)	(218 521)	(229 382)	(235 845)
<u>Highest level of free service provided per household</u>									
Property rates (R value threshold)	120	120	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)	165	177	177	185	185	185	237	249	262
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) (impermissible values per section 17 of MPRA)	3 550	4 219	4 219	4 346	4 346	4 346	4 945	5 182	5 431
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	52 129	72 652	(44 926)	(51 260)	(56 310)	(56 310)	(6 469)	(6 793)	(6 863)
Water (in excess of 6 kilolitres per indigent household per month)	121 226	131 997	(3 442)	(141 237)	(141 237)	(141 237)	(175 824)	(184 615)	(190 154)
Sanitation (in excess of free sanitation service to indigent households)	700	5 633	(1 631)	(4 741)	(9 438)	(9 438)	(7 300)	(7 665)	(7 895)
Electricity/other energy (in excess of 50 kwh per indigent household per month)	4 776	144 736	(53 558)	(8 084)	(8 084)	(8 084)	(12 428)	(13 534)	(13 940)
Refuse (in excess of one removal a week for indigent households)	1 192	1 612	(2 243)	(28 776)	(28 776)	(28 776)	(30 427)	(31 949)	(32 907)
Total revenue cost of subsidised services provided	183 573	360 849	(101 581)	(229 753)	(239 499)	(239 499)	(227 504)	(239 374)	(246 328)

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 2021/22 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 2021/22 MTREF (Tabled).
6. City of uMhlathuze does not at the present moment have a system that automates the reporting of the Cost of Free Basic Services.
7. uM-SAP system is currently under way and will be effective from 1 July 2019, this will assist with providing Council with solutions to such challenges. The Expenditure and SCM modules went live on 1 July 2019 but it is anticipated that Revenue will only go live on 1 July 2021.
8. Equitable share is not a conditional grant, hence some of its funds are used to fund the community services, services that cannot be funded by rates and general.

2 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 Chief Whip
- Municipal Manager
- Chief Financial Officer – Chairperson
- Deputy Municipal 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.

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 2020) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor adopted at the Executive Committee the required the budget time schedule on 28 August 2020. The report was adopted by Council on 26 August 2020. Key dates applicable to the process were:

- **30 September 2020** – Council considered the 2020/21 Special Adjusted Budget;
- **October 2020** – Issuing of the 2021/22 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.;
- **December 2020** - Submission of the Adjusted Capital and Operating Budget for the 2020/21 Medium Term Revenue and Expenditure Framework Plan (MTREF), 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 2021/22 Medium Term Revenue and Expenditure Framework Plan (MTREF);
- **22 January 2021** - Council considered the 2020/21 Mid-year Review;
 - **15 February 2021** – National Treasury's 2020/21 Virtual Mid-year Budget and Performance Assessment;
 - **24 February 2021** – Council considered the 2020/21 Adjusted Budget;
 - **30 March 2021** - Tabling in Council of the Draft 2021/22 IDP and 2021/22 MTREF for public consultation;
 - **April/May 2021** – 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;
 - **12 May 2021** - Closing date for written comments;
 - **19 May 2021** – National Treasury's 2021/22 Tabled MTREF Engagement and Municipal Benchmarking Exercise – virtual meeting to be held due to National Lockdown;
 - **6 to 19 May 2021** – finalisation of the 2021/22 IDP and 2021/22 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
 - **26 May 2021** - Adopting of the 2021/22 MTREF before Council for consideration and approval.

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

However, challenges have also been experienced as a large number of officials directly responsible for budget compilation have been directly involved with SAP implementation since November 2017. This has placed a considerable burden on the affected officials in ensuring that the daily tasks and the budget preparation and the target dates are met.

The impact of the Country's lockdown due to the Coronavirus pandemic meant that normal public participation process was not undertaken during this budget process. The Mayor after consultation with Executive Management resolved to present the budget to the community on local radio stations as well as on regional television programmes. The community was invited to phone in their questions and to submit their comments via email.

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 with an initial date of going live in December 2018. There were however delays in the system going live due to a number of reasons. The new planned date of going live on the system is July 2019. The system is currently at 94% completion, and in some modules training is currently taking place. The payroll is currently being run parallel to the existing municipal payroll to eliminate mistakes.

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.

The Municipality will implement the approved 2021/22 budget in the new SAP environment and administration is implementing ways and means of having a smooth transition without affecting both internal and external customers.

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, it's 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.

The 2017/2022 Fourth Generation IDP is a five year IDP for the term of office which is reviewed on an annual basis. Council has drafted its fourth and the last IDP review of the 2017/2022 which is 2021/2022 IDP Review. Similarly, to the third generation IDP, the Fourth Generation is outcome based and built on the foundations of Government Priorities which includes National Development Plan, Provincial Development Plan, State of the Nation Address, State of the Province Address, Integrated Urban Development Framework and other important government imperatives.

Through the IDP, Government priorities are translated in our strategic framework and escalated to Strategic Goals, Strategic Objectives, Strategies, Key Performance indicators, which are then further developed into programs and projects. This directly informs the municipal Service Delivery and Budget Implementation Plan. This fair alignment between IDP and Government priorities is confirmed through our budgeting, which takes into serious consideration the strategic objectives when budgeting.

The fourth generation IDP was developed with special consideration to the following aspects:

- Development of new council strategic agenda for long term aligned to NDP and PGDS;
- Development and review of IDP core sector plans;
- Implementation of the Economic Transformation Roadmap for uMhlathuze Municipality;
- Localisation of Sustainable Development Goals (SDG's)
- Alignment with Government Priorities e.g. State of the Nation Address, KZN State of the Province Address, NDP, PGDP, DGDP, IUUDF etc.;
- Community inputs received during the community outreach programs (IDP Roadshows);
- MEC Letter with assessment comments on the Final IDP Review 2020/2021;
- Self-Assessment;
- The District Development Model (DDM)
- Business Continuity and Economic Recovery Plan amid COVID 19
- Different stakeholder comments and requirements; and
- Legislative compliance in terms of chapter, 4, 5 and 6 of MSA Act No 32 of 2000.

Sector Planning

While this IDP is the City'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 - 2020/2021;
- Integrated Human Settlement Plan - 2020/2021;
- Economic Roadmap (LED Plan);
- Water Services Development Plan - 2018/2019;
- Integrated Waste Management Strategy - 2020/2021;
- Electricity Master Plan - 2020;
- Financial Plan (MTREF 2019/2020);
- Air Quality Plan;
- Disaster Management Plan - 2020; and
- Electricity Master Plan – 2020.

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

Council engaged with all relevant stakeholders to solicit views and inputs for the uMhlathuze Draft IDP Review (2021/22), this process was pursued at the time of COVID 19 PANDEMIC when the world was forced to adopt new ways of conducting business, which included planning for people with the people. Necessary precautions were employed during this process to avoid the spread of virus, further the Strategic Framework of the City will be revised to accommodate new strategies aimed at improving efficiency but also indirectly aimed at improving the general lives of citizens.

Council adopted new and innovative approach into community consultations, which included the following platforms for maximum public participation:

- Local Radio Slots
- Television Broadcast

- City's Official Social Network Platforms (Facebook, Twitter, Whatsapp)
- Municipal Website
- Virtual Meetings
- Newspaper

The City by all means ensured that maximum participation and fruitful dialogues with its communities and stakeholders was achieved.

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 2021/22 MTREF, based on the approved 2017/2022 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 2021/22 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 2020/2021 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 2021/22 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 2021/22 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 a 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 2020/21 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 107 and 108 has been taken into consideration in the planning and prioritisation process.

2.1.5 Community Consultation

The 2021/22 MTREF was tabled before Council on 30th March 2021.

In light of restrictions placed on holding of Public meetings due to the Corona virus pandemic, alternative means of communicating the budget is required.

A detailed insert will be included the local newspapers highlighting the Tabled 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) and inviting comments from the public via email. Due to the timing thereof, any pertinent comments received from the community will be documented and taken into account on the 2021/22 Adjusted Budget.

The Tabled Budget was also published on the municipality's website, and detailed copies of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) were made available for inspection at all municipal offices and libraries within the City of uMhlathuze.

All documents in the appropriate format (only electronic is required for 2021/22 submission) were 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.

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.

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

Table 21 Link between Budget and National and Provincial Macroeconomic Objectives

National NPA	uMhlathuze Goals	uMhlathuze Mission	SDG	National Plan Priorities	12 National Outcomes	5 National Priorities	PGDS Goals	Municipal Intervention/ Programme
Good Governance and Public Participation	Democratic, responsible, transparent, objective and equitable Municipal Governance	Good governance, capable and developmental municipality	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective accountable and inclusive institutions at all levels	Inclusive Planning	Responsive, accountable, effective and efficient local government system	Nation Building and Good Governance	Governance and Policy	Clean Audit Customer Care Policy and Service Standards Anti-Fraud and Corruption Policy including whistle bower hotline
				Unite the Nation				
				Fight Corruption				
Basic Service Delivery and Infrastructure Provision	Integrated infrastructure and efficient services	Good governance, capable and developmental municipality	Ensure availability and sustainable management of water and sanitation for all; ensure access to affordable, reliable and modern energy for all	Expand Infrastructure	An efficient, competitive and responsive infrastructure network		Strategic Infrastructure	City of uMhlathuze 2030 Long Term Strategic Plan including infrastructure investment
			End hunger achieve food security and improved nutrition and promote sustainable agriculture		Vibrant, equitable, sustainable rural communities contributing towards food security for all			Strategic Roadmap for Economic Development, Transformation and Job creation
	Integrated urban and rural development	Promotion and maintenance of spatial equity and transformation	Make cities and human settlement inclusive, safe, resilient and sustainable		Sustainable human settlements and improved quality of household life		Spatial Equity	Integrated Human Settlement Plan and Spatial Development Framework for 2017/2022
		Optimal management of natural resources and commitment to sustainable environmental management	Take urgent action to combat climate change and its impacts		Protect and enhance our environmental assets and natural resources		Environmental sustainability	City of uMhlathuze Climate Change Strategy and Action Plan
Local Economic Development	Viable economic growth and development	Job Creation through and inclusive economic growth	Promote sustained, inclusive and sustainable economic growth, full and production employment and decent work for all	Create Jobs		Job Creation	Inclusive economic growth	Strategic Roadmap for Economic Development, Transformation and Job creation
		Enhancing industry based skills development and strategic support to education priority programs	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Quality Education	Skilled and capable workforce to support an inclusive growth path	Education		City of uMhlathuze Operation Sukuma Sakhe and War Rooms Strategic partnership with institutions of higher learning including SETAs
					Quality basic education			
	Safe and healthy living environment	Community based initiatives to improve quality of citizens health and well-being	Ensure healthy lifestyles and promote well-being for all at all ages	Quality Healthcare	A long and healthy life for all South Africans	Health		City of uMhlathuze Operation Sukuma Sakhe and War Rooms
			Reduce Child Mortality					
	Job Creation through and inclusive economic growth				Decent employment through inclusive economic growth	Rural development, food security and land reform		Strategic Roadmap for Economic Development, Transformation and Job creation
	Public safety and security	Creating a safer city through integrated and community based public safety	Achieve gender equality and empower all women and girls		All people in South Africa are and feel safe	Fighting crime and corruption		City of uMhlathuze Crime Prevention Strategy
Municipal Institutional Development and Transformation	Municipality that is resources and committed to attaining the vision and mission of the organisation	Use of ICT to improve productivity and efficiencies in line with Smart City principles		Build a Capable State	Create a better South Africa, a better Africa, and a better world		Human Resource Development	uMhlathuze Human Resources Development Strategy
					An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship		Human and Community Development	
Municipal Financial Viability and Management	Sound financial and supply chain management	Good governance, capable and developmental municipality		Use Resources Properly				Supply Chain Management Policy Revenue Enhancement Plan 15 Catalytic Projects Capex Project Steering Committee Operation Clean Audit

The 2021/22 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 22 MBRR SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
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	13 307	1 452	181	1 667	202	202	218	225	232
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	–	33	–	44	–	–	–	–	–
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	1 425	516	65	800	461	461	489	518	549
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	3 743	2 639	2 058	2 644	2 595	2 595	2 686	2 766	2 850
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	140	28	–	38	–	–	–	–	–
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	75	30	–	40	–	–	–	–	–
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	2 414 566	2 364 729	2 648 416	2 932 732	2 961 130	2 961 130	3 071 869	3 291 581	3 387 027
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	2.1.2	4 019	5 433	2 906	3 311	3 350	3 350	2 907	2 958	3 011
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	2 822	2 194	552	2 908	2 348	2 348	2 486	2 635	2 793

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
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	22 823	–	15 265	16 028	14 079	14 079	11 309	10 927	14 639
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	186	7 263	–	50	–	–	–	–	–
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	–	37	4 492	4 278	4 278	4 278	3 417	–	–
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5	–	7 489	–	–	–	–	–	–	–
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	15 415	–	75 987	6 245	2 623	2 623	4 335	4 466	4 600
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	8 379	78 281	609	2 601	219	219	228	237	246
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1	382	2 059	–	–	–	–	–	–	–
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	1 093	73	–	111	11	11	12	13	13
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	–	566	480	657	516	516	534	550	567
3.4 Social Cohesion	To promote social cohesion	3.4.1	–	23 018	17 505	21 513	18 633	18 633	47 123	52 727	39 348
National KPA 4 : Municipal Institutional Development and Transformation			3 649	2 406							
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	–	–	166	790	18	18	19	20	21

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
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	554 231	532 858	587 620	616 321	626 446	626 446	691 454	724 581	733 518
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	5 521	1 919	1 593	1 443	714	714	740	762	785
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	6 938	–	–	51	–	–	–	–	–
	Effective Management of Council owned Immovable properties.	6.2.2	154	296	44	340	29	29	31	32	33
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	–	26	–	36	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)			3 058 872	3 033 345	3 357 940	3 614 651	3 637 652	3 637 652	3 839 854	4 094 997	4 190 231

Table 23 MBRR SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
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	130 905	147 529	22 886	41 918	40 658	40 658	42 610	43 656	45 599
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	–	2 201	3 299	4 222	4 410	4 410	4 635	4 757	4 969
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	51 346	59 192	13 819	8 037	40 010	40 010	10 082	13 961	10 716
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	8 782	3 927	6 448	7 925	8 192	8 192	8 639	8 809	9 172
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	908	1 201	1 902	2 499	2 625	2 625	7 057	5 958	4 913
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	11 810	10 463	242	51	1 768	1 768	81	82	86
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	2 164 338	2 209 683	2 613 986	2 843 491	2 882 547	2 882 547	3 216 371	3 373 176	3 576 362
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	2.1.2	12 686	22 516	28 791	30 725	30 967	30 967	31 558	33 602	33 269
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	59 953	67 970	2 222	(1 593)	12 451	12 451	2 196	8 460	11 012

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
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	58 669	57 939	70 015	72 511	74 473	74 473	89 719	94 246	101 992
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	4 585	3 837	5 938	6 867	6 395	6 395	7 160	7 323	7 645
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	–	7 492	4 492	4 278	4 278	4 278	3 417	–	–
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	38 185	48 488	76 863	78 532	77 017	77 017	97 243	99 754	104 071
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	46 400	53 844	80 881	85 259	84 400	84 400	90 582	93 210	96 993
3.3 Safe and Healthy Living Environment	Efficient and effective waste management services	3.3.1	–	–	–	1 985	1 915	1 915	2 138	2 223	2 324
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	6 020	8 178	10 802	10 776	10 813	10 813	11 822	12 070	12 558
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	9 097	9 302	14 151	15 607	15 857	15 857	17 570	18 192	18 965
3.4 Social Cohesion	To promote social cohesion	3.4.1	–	156 102	208 761	230 056	228 415	228 415	250 206	264 580	275 308
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	26 874	29 830	6 566	7 027	10 170	10 170	7 956	8 179	8 472

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
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	97 846	211 874	4 165	25 326	56 431	56 431	21 828	22 388	23 254
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	16 616	20 519	3 492	3 559	4 274	4 274	4 168	4 264	4 417
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	–	–	7 511	3 608	3 811	3 811	4 466	4 574	4 774
6.2 Immovable Property Management	Effective Management of Council owned Immovable properties.	6.2.2	22 137	13 229	17 303	3	(795)	(795)	3	16	3
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	1 460	1 415	2 673	2 607	2 663	2 663	3 621	3 792	3 981
Total Expenditure			2 768 618	3 146 732	3 207 208	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851

Table 24 MBRR SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
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	171	–	484	51	51	160	168	174
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	73 168	66 073	(49 728)	6 023	67 929	67 929	6 376	6 938	7 326
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	–		–	–	–	–	–	–	–
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	48		–	–	–	–	–	–	–
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	344 970	376 552	84 394	604 872	607 016	607 016	665 169	561 410	590 478
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	(206)	–	–	–	6 265	6 265	–	–	–
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	53 693	53 404	(308)	27 581	36 311	36 311	37 632	37 497	37 396
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	18 805	479	2 066	3 090	6 300	6 300	58 879	30 165	56 606
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	54	327	(327)	–	–	–	–	–	–
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	395	275	–	305	472	472	272	299	317
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	6 926	358	–	900	818	818	884	969	1 027
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1	–	–	–	–	–	–	–	–	–
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	701	222	(26)	–	–	–	–	–	–
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	305	83	2 668	–	–	–	–	1 322	2 000
3.4 Social Cohesion	To promote social cohesion	3.4.1	–	16 686	(2 845)	27 847	36 532	36 532	60 877	52 600	46 863

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
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	609	1 416	1 475	258	649	649	256	280	296
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	578	558	1	254	–	–	248	272	288
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1	–	–	–	–	–	–	–	–	–
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	454	76	–	–	–	–	–	–	–
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	–	–	–	220	365	365	215	236	250
Allocations to other priorities											
Total Capital Expenditure			500 521	516 680	37 372	671 834	762 709	762 709	830 967	692 156	743 020

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 adopted 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 framework/policy was again reviewed in May 2015 to address the Auditor General's finding that the municipality did not have documented and approved internal policies and procedures to address the process of collection, recording, processing, monitoring and reporting of performance information.

The Reviewed Performance Management Framework and Policy has been enhanced to include the National Treasury Communications Directive: Framework for Managing Programme Performance Information (FMPPI). The Local Government Regulations on the appointment and conditions of employment of Senior Managers (Reg. 21 of 17 January 2014) were also included in the reviewed framework, since it was promulgated after the adoption of the previous Performance Management Framework and Policy.

The most recent Performance Management Framework/Policy review was on 05 December 2018 per Council Resolution 12944, including review of the Standard Operating Procedure to clarify the processes to collect, collate, verify and store of performance information.

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.

The draft indicators for secondary cities and district municipalities were developed through the course of engagements with provincial planning, monitoring & evaluation stakeholders (21 February 2019) and representatives of district municipalities and secondary cities whereby uMhlathuze participated (14 March 2019), convened by the Department of Cooperative Governance (DCOG). The submissions made via these forums have been considered as formative input to the indicators and are considered part of the process of intended reform of the Local Government: Municipal Planning and Performance Management Regulations of 2001.

The Organisational Performance Management function of uMhlathuze Municipality is delivered by an internal Performance Management Unit within the Office of the Municipal 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:

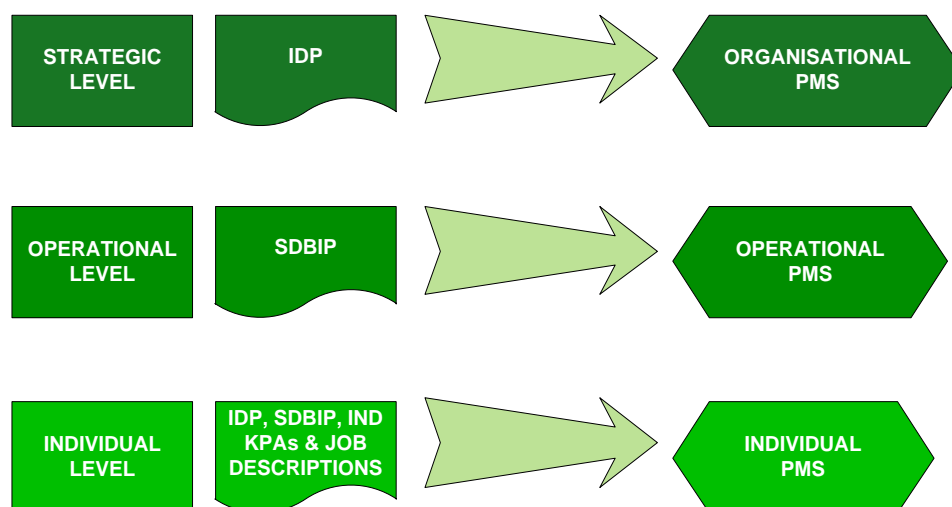


Figure 5 Performance at various levels

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

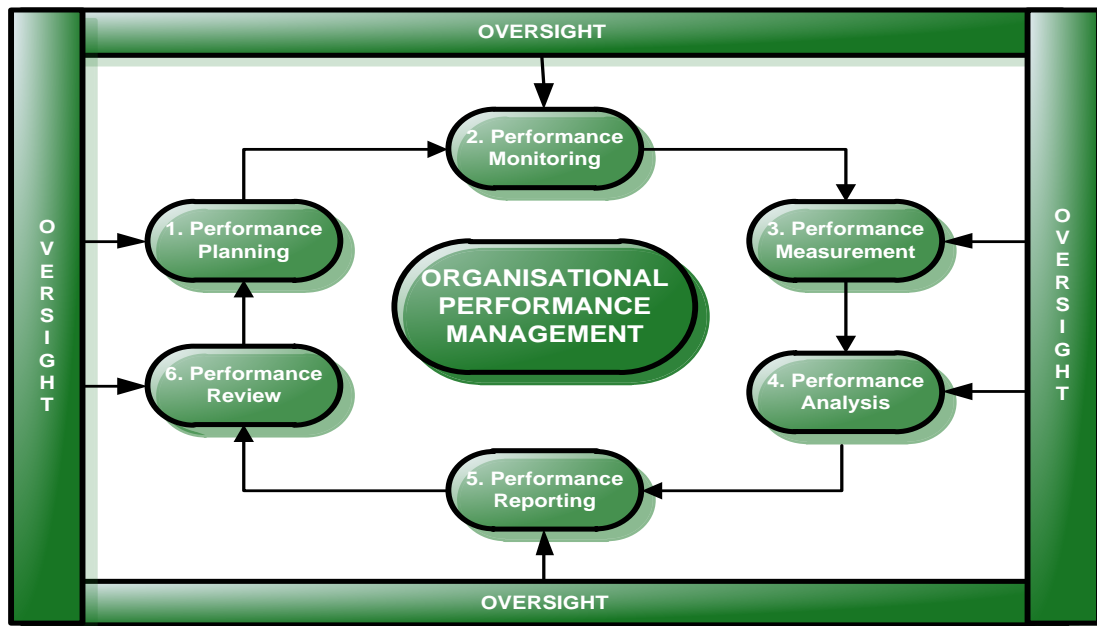


Figure 6 Performance process

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 2015/2016 OPMS 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 Municipal Manager and Deputy Municipal 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:

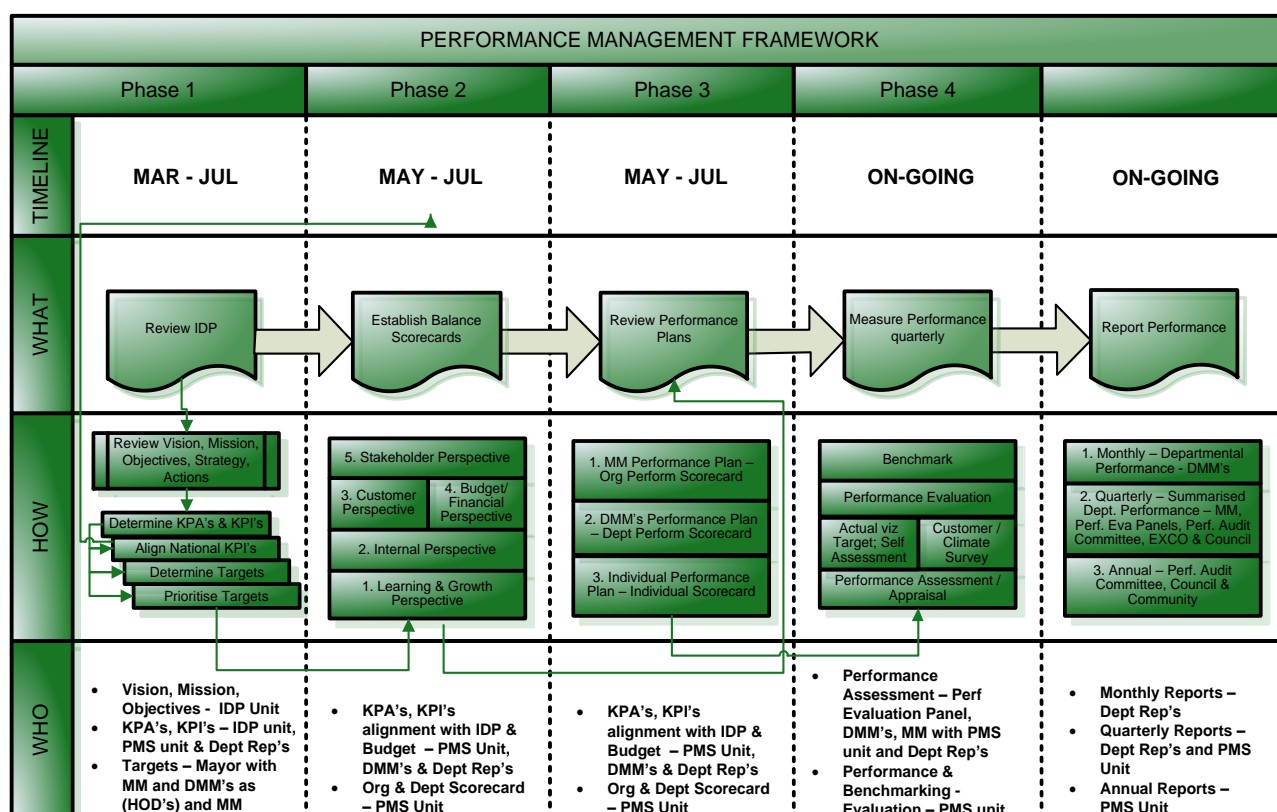


Figure 7 uMhlathuze Performance Management Framework

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. The appointment of Performance Audit Committee for the period 1 February 2019 to 30 June 2022 was adopted by Council on the 28 February 2019, Council Resolution 13065 (Item on RPT 165088).

- Dr M J Ndlovu – Chairperson (external member);
- Mr R M J Baloyi (external member);
- Cllr K D Sibiya (Deputy Mayor) or;
- Cllr R M Zikhali (in the event of possible non-availability by Councillor K D Sibiya)

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 Municipal 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 (Municipal Manager and Deputy Municipal 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.

Customer Satisfaction

Council has appointed Siloam People Development Agency to conduct the 2017 Customer Satisfaction Survey. The comprehensive analysis feedback report is available in the GroupWise document management system on DMS 1214687 as well as on Council's official website (www.umhlathuze.gov.za) under the "Performance Management" link. Provision was made on the 2018/19 Adjusted Budget for a Customer Satisfaction Survey.

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 Mhlathuze Water Board. Electricity is distributed to communities by uMhlathuze Municipality in the municipal licensed area, through purchasing electricity from ESKOM. Also 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 25 MBRR SA7 - Measurable performance objectives

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 1 - Water and Sanitation Services									
Function 1 - Delivery of Basic Water Services									
Sub-function 1 - House Connection									
Connection	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.5%	43.7%
Sub-function 2 - Yard Connection									
Connection	50.0%	51.0%	51.3%	51.8%	51.3%	51.3%	52.8%	53.0%	53.3%
Sub-function 3 - Communal Supply >200m									
Water Connection	5.2%	5.9%	5.7%	5.2%	5.7%	5.7%	4.2%	3.5%	3.0%
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%	39.2%	39.5%
Sub-function 2 - VIP's									
Sewerage	44.7%	41.9%	42.0%	43.6%	42.2%	42.2%	42.5%	43.0%	43.2%
Sub-function 3 - Sanitation Backlog									
Sewerage	16.3%	19.1%	19.0%	17.4%	18.8%	18.8%	18.5%	17.8%	17.3%
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	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
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 Services									
Sub-function 1 - Urban 240 litre Bin									
Litre Refuse Bin Services	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%
Sub-function 2 - Basic Refuse Removal									
Communal bins	25.1%	27.7%	29.6%	31.4%	31.4%	31.4%	33.2%	35.0%	36.8%

The following table sets out the municipalities main performance objectives and benchmarks for the 2021/22 MTREF.

Table 26 MBRR SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Borrowing Management</u>										
Credit Rating		Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	8.1%	6.3%	4.7%	5.0%	4.9%	4.9%	3.9%	3.7%	3.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.6%	7.6%	5.6%	5.9%	5.9%	5.9%	4.7%	4.4%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	75.4%	0.0%	48.6%	41.2%	41.2%	21.7%	29.7%	29.9%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	6.5%	10.3%	9.0%	10.4%	10.4%	10.4%	11.6%	12.5%	13.8%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	1.5	1.7	1.6	1.8	1.9	1.9	1.6	1.3	0.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.7	1.6	1.8	1.9	1.9	1.6	1.3	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.8	0.8	0.7	0.8	0.8	0.6	0.3	(0.1)
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	99.9%	99.3%	99.7%	93.6%	92.6%	92.6%	93.0%	94.1%	94.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.3%	99.5%	99.7%	93.6%	92.6%	92.6%	93.0%	94.1%	94.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.5%	15.9%	14.9%	15.9%	15.9%	15.9%	16.6%	14.9%	13.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	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%							
Creditors to Cash and Investments		72.0%	52.2%	57.6%	58.7%	41.0%	41.0%	69.9%	114.8%	-326.6%

MBRR SA8 - Performance indicators and benchmarks (continued)

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	63838475	62427737	65803433	65803433	65803433	65803433	65803433	65803433	65803433
	Total Cost of Losses (Rand '000)	79 798	55 268	76 965	76 965	76 965	76 965	76 965	76 965	76 965
	% Volume (units purchased and generated less units sold)/units purchased and generated	6	6.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	7 662	9 119	8 088	8 088	8 088	8 088	8 088	8 088	8 088
	Total Cost of Losses (Rand '000)	39615021	60733885	58474287	58474287	58474287	58474287	58474287	58474287	58474287
	% Volume (units purchased and generated less units sold)/units purchased and generated	21	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	25.3%	26.4%	27.2%	28.8%	28.4%	28.4%	28.7%	27.8%	28.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.8%	27.4%	28.1%	29.8%	29.4%	29.4%	29.6%	28.7%	29.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.2%	14.9%	20.6%	21.6%	21.5%	21.5%	20.9%	20.4%	20.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.1%	17.6%	13.5%	16.2%	14.4%	14.4%	13.7%	13.4%	13.5%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	15.0	19.8	17.2	19.5	19.5	19.5	21.0	20.1	20.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.0%	19.1%	18.8%	19.0%	19.2%	19.2%	19.7%	17.6%	16.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.9	2.8	3.0	1.9	2.5	2.5	1.5	0.9	(0.3)

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 Expenditure (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 2021/22 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 4.7 per cent in 2021/22 and decreasing slightly to 4.5 per cent in 2023/24. In addition the mix of capital funding for the MTREF is remaining constant whereby borrowed funds over capital expenditure excluding grant expenditure, remains at a favourable average level of 48.6 per cent 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 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. During the 2012/13 financial year this ratio peaked at 17.7 per cent however has stabilised to between 11.6 and 13.8 per cent over the MTREF.

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 2021/22 MTREF the current ratio is 1.6:1 and 1.3:1 and 0.8:1 for the two outer years of the MTREF. Going forward it will be necessary to improve these levels.
- ***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 2012/13 financial year the ratio was 0.5 and as part of the financial planning strategy this ratio has been maintained and increased slightly in the 2021/22 financial year to 1.6. This slight increase is mainly due to the decision to use own funding to fund capital expenditure in the 2018/19 financial year. As the debtors' collection rate is at 93.6 per cent it is envisaged that cash will be available to meet its monthly current liabilities. The outlook for the outer years 22.23 and beyond is however not looking good due to increased expenditure but a deteriorating recovery from

debtors. Exact strategies to remedy this negative trend are as at time of compiling this report not formalized yet

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. By maintaining stringent cash flow recovery interventions introduced in 2009/10, the Municipality has managed to this legislative obligation. It is anticipated that with the ERP system, the management of creditors will become easier.

2.3.1.6 Other Indicators

- Employee costs as a percentage of operating revenue increases slightly over the MTREF. Although the ratio is 28.7 per cent for the 2021/22 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 6kl free water and 50 kWh electricity free for users below a threshold. In addition, no rates and no refuse removal and no sewer are debited against 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.

Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table 32 MBRR A10 (Basic Service Delivery Measurement) on pages 90 to 91.

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 payment 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.

The policy in its current format is effective and assists in maintaining a healthy debtor's collection rate.

The 2021/22 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 95 per cent on current billings for the 2021/22 financial year and 96 per cent for the two outer years.

2.4.2 Asset Management, Infrastructure Investment and Funding Policy

The 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 property, plant and equipment (fixed assets).

No amendments are proposed for this policy in the 2021/22 financial year.

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 proposed for this policy in the 2021/22 financial year.

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 2021/22 financial year.

2.4.6 Investment, Working Capital and Capital Replacement Reserves Policy

The City's Investment, Working Capital and Capital Replacement Reserves 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.

No amendments are proposed for this policy in the 2021/22 financial year.

2.4.7 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.**

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;
- Fraud Prevention policy and
- Cost Containment 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 2021/22 MTREF:

- National Government macro-economic targets as per MFMA circular 107 and 108;
- 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 28.7 per cent of total operating expenditure in the 2021/22 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 2021/22 MTREF is based on the assumption that all borrowings are undertaken using 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 (92 per cent) of annual billings. Cash flow is assumed to be 92 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 2018 and shall remain in force until 30 June 2021. Implying therefore that there is no increase agreed upon for this MTREF. In terms of Circular 107, National Treasury budget guidance was to budget a zero increase. This may not be very prudent if the Unions succeed in their bid for a 9% increase. Therefore, a 3.2% increase as per Budget Policy approved by Council has been included.

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 2020/21 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 2021/22 MTREF. Despite a monthly monitoring of the procurement plan being undertaken through the Capital Spend Project Team, spending in the 2020/21 financial year still remains a challenge. Executive Management Committee (EMCO) is investigating mechanisms to try to resolve numerous internal and external factors hindering performance here.

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 27 Breakdown of the operating revenue over the medium-term

Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework					
	Budget Year 2021/22	%	Budget Year +1 2022/23	%	Budget Year +2 2023/24	%
Revenue By Source						
Property rates	617 378	16.8%	648 246	16.5%	654 976	16.3%
Service charges	2 475 325	67.5%	2 666 750	68.0%	2 746 752	68.4%
Interest earned - external investments	65 000	1.8%	67 000	1.7%	69 000	1.7%
Transfers recognised - operational	441 914	12.1%	469 277	12.0%	473 324	11.8%
Other own revenue	67 282	1.8%	69 436	1.8%	71 663	1.8%
Total Operating Revenue (excluding capital transfers and contributions)	3 666 899	100.0%	3 920 709	100.0%	4 015 715	100.0%
Total Operating Expenditure	3 935 127		4 127 272		4 360 851	
Surplus/(Deficit)	(268 229)		(206 564)		(345 137)	

The following graph is a breakdown of the operational revenue per main category for the 2021/22 financial year.

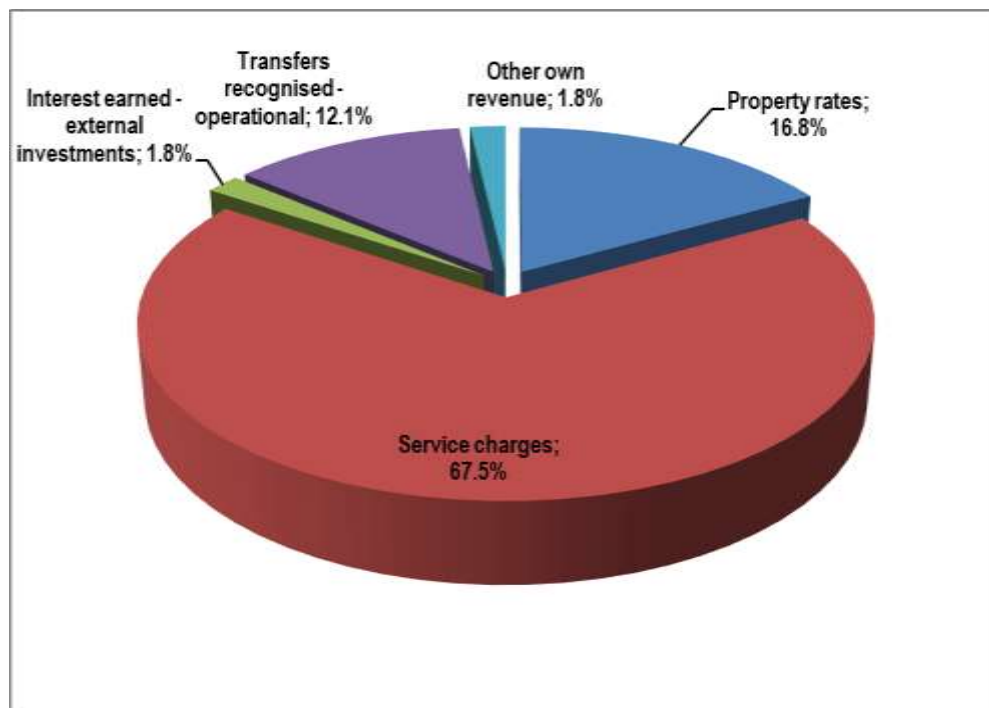


Figure 9 Breakdown of operating revenue over the 2021/22 MTREF

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 94 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 2021/22 MTREF on the different revenue categories are:

Table 28 Proposed tariff increases over the medium-term

Revenue category	2020/21 current revenue increase	2021/22 proposed revenue increase	2021/22 additional revenue for each 1% increase	2021/22 additional revenue per service	2021/22 Total Budgeted revenue
	%	%	R'000	R'000	R'000
Property rates	(10,00)	5,00	6 174	57 970	617 377
Sanitation	6,00	5,00	1 082	(100)	108 195
Solid Waste	6,00	5,00	1 076	6 646	107 607
Water	22,00	4,00	4 700	23 275	469 986
Electricity	4,8	6,29	17 901	94 252	1 790 123
TOTAL			30 933	249 882	3 093 288

Revenue to be generated from property rates is R 617 million in the 2021/22 financial year which represents 16.8 per cent of the operating revenue base of the City. The rate base has remained constant when compared to the previous year.

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R 2.4 billion for the 2021/22 financial year.

As reflected in table 40 above, the City has projected about R249 million as additional revenue, with electricity service charges being the biggest contributor at 40% of the additional revenue expected.

Operational grants and subsidies amount to R442 million, R469 million and R473 million for each of the respective financial years of the MTREF, or 12.1, 12 and 11.8 per cent of operating revenue. It needs to be noted that in real terms the grants receipts from national government have decreased from the 2020/21 financial year by 11 per cent but grows by 6 per cent for 2022/23 and by 1 per cent for 2023/24.

Investment revenue contributes significantly to the revenue base of the City with a budget allocation of R65 million, R67 million and R69 million for the respective three financial years of the 2021/22 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 29 MBRR SA15 – Detail Investment Information

Investment type	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Parent municipality									
Deposits - Bank	415 000	390 000	490 000	270 000	350 000	350 000	250 000	155 000	–
Municipality sub-total	415 000	390 000	490 000	270 000	350 000	350 000	250 000	155 000	–
Consolidated total:	415 000	390 000	490 000	270 000	350 000	350 000	250 000	155 000	–

Table 30 MBRR 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 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													
Nedbank LTD	2	Fixed	No	Fixed	4.61%	0	0	27/08/2021	90 000	1 728	(91 728)	–	(0)
Nedbank LTD	1	Fixed	No	Fixed	4.56%	0	0	29/07/2021	80 000	1 549	(81 549)	–	0
Standard Bank	1	Fixed	No	Fixed	4.71%	0	0	15/07/2021	80 000	2 128	(82 128)	–	–
Standard Bank	4	Fixed	No	Fixed	4.93%	0	0	15/10/2021	90 000	2 939	(92 939)	–	–
Unknown	0	Fixed	No	Fixed	Unknown	0	0	Unknown	–	–	–	250 000	250 000
TOTAL INVESTMENTS AND INTEREST									340 000		(348 344)	250 000	250 000

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2021/22 medium-term capital programme:

Table 31 Sources of capital revenue over the MTREF

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funded by:									
National Government	137 671	105 800	38 772	183 857	183 357	183 357	162 013	163 351	164 420
Provincial Government	541	–	2 518	–	4 150	4 150	10 943	10 937	10 097
District Municipality	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	138 212	105 800	(9 441)	183 857	187 507	187 507	172 956	174 288	174 517
Borrowing	9 969	265 391	(81 487)	157 000	89 996	89 996	226 138	154 000	170 000
Internally generated funds	352 341	145 489	128 300	330 977	485 205	485 205	431 874	363 868	398 504
Total Capital Funding	500 521	516 680	37 372	671 834	762 709	762 709	830 967	692 156	743 020

The above table is graphically represented as follows for the 2021/22 financial year.

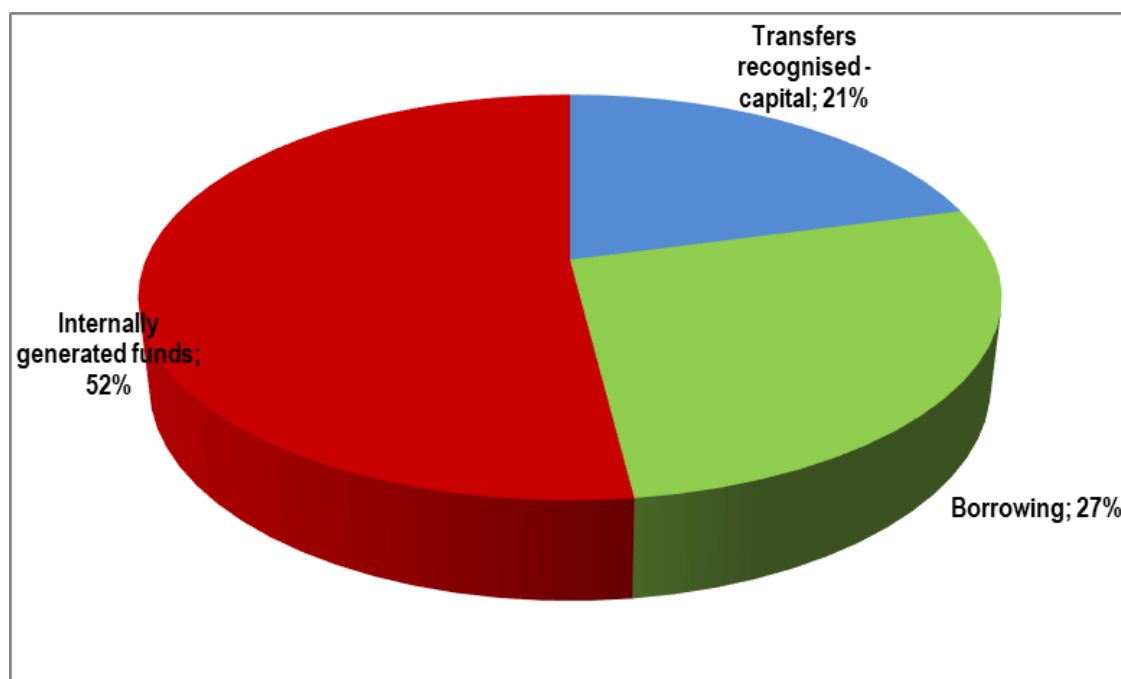


Figure 10 Sources of capital revenue for the 2021/22 financial year

Capital grants and receipts equates to 21 per cent of the total funding source which represents R173 million for the 2021/22 financial year and decrease to R 175 million or 23 per cent by 2022/23.

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

Table 32 MBRR SA17 - Detail of borrowings

Borrowing - Categorised by type R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality									
Annuity and Bullet Loans	539 424	702 634	616 854	777 788	777 788	777 788	838 045	905 738	972 951
Municipality sub-total	539 424	702 634	616 854	777 788	777 788	777 788	838 045	905 738	972 951
Total Borrowing	539 424	702 634	616 854	777 788	777 788	777 788	838 045	905 738	972 951
Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)	-	-	-	-	83 138	83 138	67 841	66 552	74 866
Municipality sub-total	-	-	-	-	83 138	83 138	67 841	66 552	74 866
Total Unspent Borrowing	-	-	-	-	83 138	83 138	67 841	66 552	74 866

The following graph illustrates the growth in outstanding borrowing for the 2017/18 to 2023/24 period.

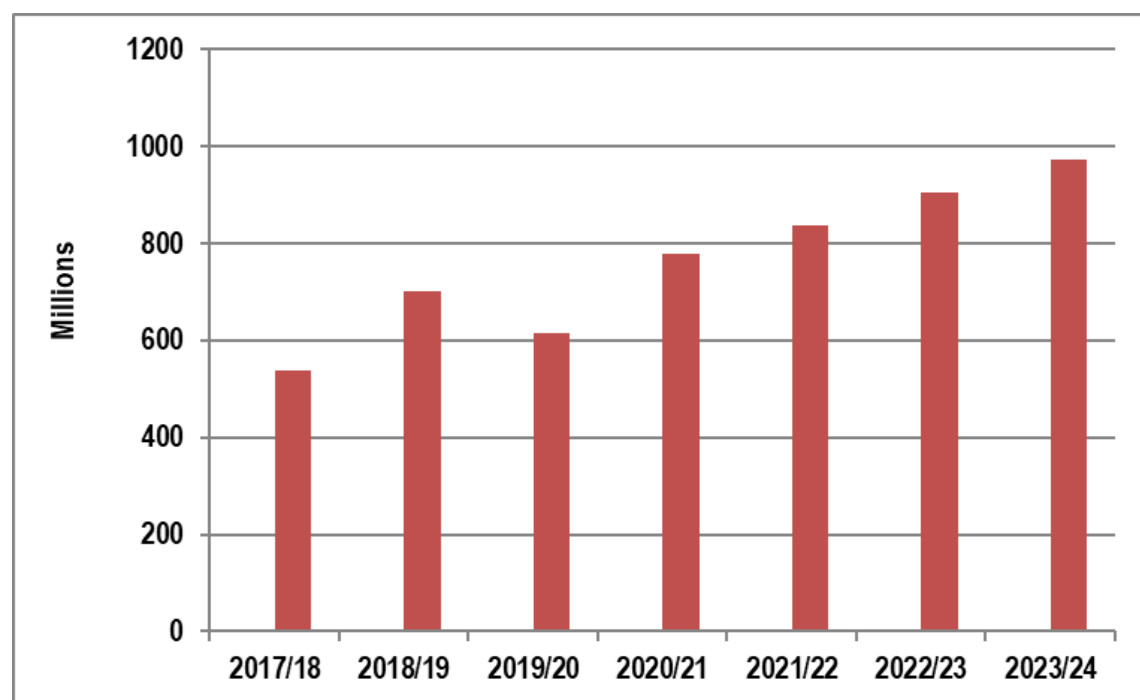


Figure 11 Growth in outstanding borrowing (long-term liabilities)

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 R432 million in 2021/22, R364 million in 2022/23 and R399 million in 2023/24.

Table 33 MBRR SA18 - Capital transfers and grant receipts

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Capital Transfers and Grants									
National Government:	152 305	103 670	157 634	183 857	183 357	183 357	162 013	163 351	164 420
Municipal Infrastructure Grant (MIG)	103 305	102 590	–	–	–	–	–	–	–
Integrated Urban Development Grant	–	–	132 634	153 857	153 857	153 857	128 013	116 351	121 420
Integrated National Electrification Programme Grant	10 000	–	–	–	–	–	–	7 000	8 000
Water Service Infrastructure Grant	34 000	–	25 000	25 000	25 000	25 000	30 000	35 000	35 000
Energy Efficiency and Demand Management	5 000	1 080	–	5 000	4 500	4 500	4 000	5 000	–
Finance Management	–	–	–	–	–	–	–	–	–
Provincial Government:	2 087	7 900	8 480	–	–	–	10 943	10 937	10 097
Sport and Recreation	1 546	7 900	8 243	–	–	–	10 943	10 937	10 097
Dept of Arts and Culture	541	–	–	–	–	–	–	–	–
Dept of Human Settlements	–	–	237	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	5 135	11	65	–	–	–	–	–	–
National Lotto - Sports Development	4 070	–	–	–	–	–	–	–	–
Engen Garage Durban - Fire Water Tanker	415	–	–	–	–	–	–	–	–
Lotto Ntambanana	650	–	–	–	–	–	–	–	–
IQMS - Television Sets	–	11	–	–	–	–	–	–	–
Esquire Technologies - Computer equipment	–	–	65	–	–	–	–	–	–
Total Capital Transfers and Grants	159 527	111 581	166 179	183 857	183 357	183 357	172 956	174 288	174 517

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 34 MBRR Table A7 - Budget cash flow statement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	444 674	477 138	508 159	519 206	537 031	537 031	586 509	622 316	628 777
Service charges	1 823 520	1 890 432	2 015 381	2 145 000	2 094 547	2 094 547	2 290 343	2 495 621	2 569 587
Other revenue	64 700	182 051	122 272	95 146	62 114	62 114	67 164	69 315	71 537
Transfers and Subsidies - Operational	321 424	348 733	391 207	424 643	490 760	490 760	441 914	469 277	473 324
Transfers and Subsidies - Capital	141 903	107 695	153 214	183 857	183 357	183 357	172 956	174 288	174 517
Interest	76 159	28 129	46 358	63 114	58 114	58 114	65 118	67 122	69 125
Payments									
Suppliers and employees	(2 474 344)	(2 649 256)	(2 626 764)	(2 789 567)	(2 878 347)	(2 878 347)	(3 237 547)	(3 402 390)	(3 612 116)
Finance charges	(67 691)	(51 286)	(66 790)	(79 943)	(79 943)	(79 943)	(69 028)	(65 963)	(58 303)
Transfers and Grants	(11 517)	(15 782)	(12 953)	(13 778)	(14 378)	(14 378)	(14 887)	(15 512)	(16 195)
NET CASH FROM/(USED) OPERATING ACTIVITIES	318 828	317 854	530 084	547 677	453 256	453 256	302 541	414 073	300 253
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	680	759	–		103 500	103 500	20 000	30 000	50 000
Decrease (increase) in non-current receivables	33	–	–				–	–	–
Payments									
Capital assets	(500 090)	(516 646)	(367 368)	(662 695)	(739 938)	(739 938)	(561 815)	(646 753)	(708 540)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(499 378)	(515 887)	(367 368)	(662 695)	(636 438)	(636 438)	(541 815)	(616 753)	(658 540)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	–	310 000	–	237 000	237 000	237 000	143 000	154 000	170 000
Increase (decrease) in consumer deposits	82 040	65 556	61 828	–	1 451	1 451	–	–	–
Payments									
Repayment of borrowing	(156 185)	(146 790)	(85 780)	(96 048)	(96 048)	(96 048)	(82 743)	(86 307)	(102 787)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(74 144)	228 766	(23 952)	140 952	142 402	142 402	60 257	67 693	67 213
NET INCREASE/ (DECREASE) IN CASH HELD	(254 694)	30 732	138 764	25 933	(40 780)	(40 780)	(179 017)	(134 988)	(291 074)
Cash/cash equivalents at the year begin:	715 116	460 422	461 155	341 349	566 258	566 258	525 479	346 462	211 474
Cash/cash equivalents at the year end:	460 422	491 155	599 918	367 282	525 479	525 479	346 462	211 474	(79 600)

The above table shows that cash and cash equivalents of the City. It can be seen that the cash levels of the City improved very well post the 2009/10 cash crises to 2021/22, this owing to a myriad of cash flow interventions introduced over the past years. However, it is very conspicuous

that this positive trend is now reversing and the medium term. Cash and cash equivalents totals R 346 million as at the end of the 2021/22 financial year and but decreases significantly to R a deficit of R 80 million by 2023/24.

Until such time that:

1. There is real organic growth in the local economy;
2. There is 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;

this downward trend will not be curtailed in the medium term.

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 35 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available									
Cash/cash equivalents at the year end	460 422	491 155	599 918	367 282	525 479	525 479	346 462	211 474	(79 600)
Other current investments > 90 days	-	(30 000)	-	-	(103 619)	(103 619)	-	-	-
Non current assets - Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	460 422	461 155	599 918	367 282	421 860	421 860	346 462	211 474	(79 600)
Application of cash and investments									
Unspent conditional transfers	15 676	10 801	23 344	12 699	13 794	13 794	25 528	25 528	25 528
Unspent borrowing	-	-	-	35 550	35 550	35 550	67 841	66 552	74 866
Statutory requirements	10 602	14 328	-	(1 020)	(1 020)	(1 020)	23 365	24 346	25 418
Other working capital requirements	(24 391)	(52 671)	42 301	(294 533)	(292 615)	(292 615)	(183 179)	(159 551)	(98 364)
Other provisions	15 176	16 518	-	15 889	21 822	21 822	22 520	23 421	24 475
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	193 386	176 173	-	296 000	296 000	296 000	363 868	398 504	343 732
Total Application of cash and investments:	210 449	165 148	65 645	64 585	73 531	73 531	319 944	378 801	395 655
Surplus(shortfall)	249 973	296 007	534 273	302 697	348 329	348 329	26 518	(167 328)	(475 256)

From the above table it can be seen that the cash and investments available total R 26.6 million in the 2021/22 financial year and decreases significantly to a deficit of R 475 million by 2023/24, 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 R22 million has been provided for the 2021/22 financial year and this increase to R24 million by 2023/24.

It can be concluded that although the City is funded in the current and following year, the outlook for the 22/23 and 23/24 years is that the budget will become unfunded.

Therefore, although not formalized yet a re-newed energy is urgently required to turn this downward trend around.

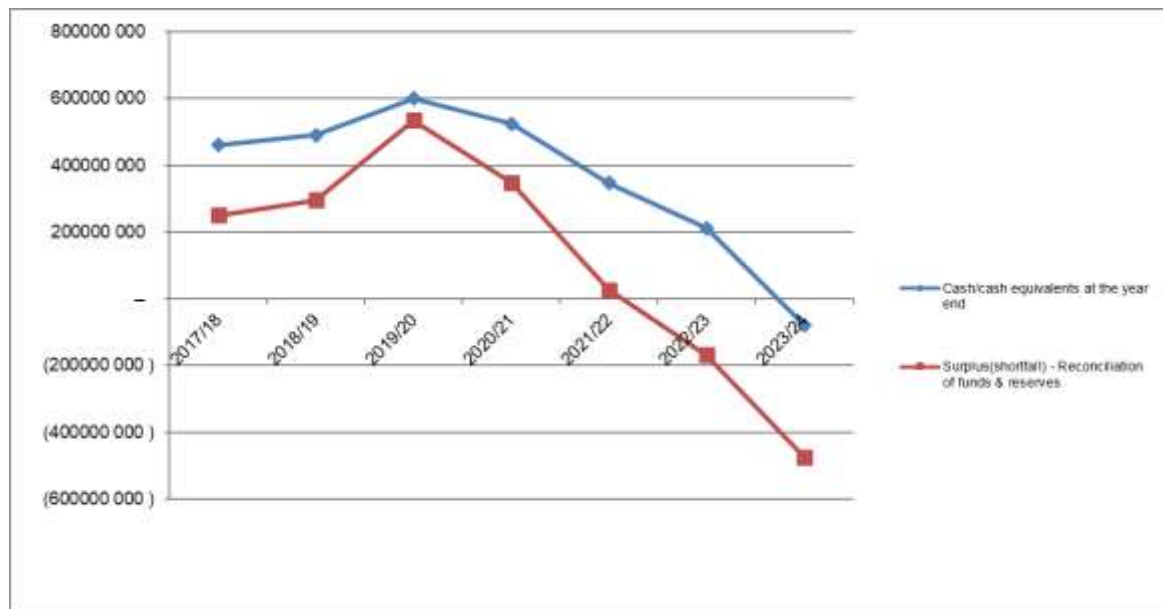


Figure 12 Cash and cash equivalents / Cash backed reserves and accumulated funds

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 36 MBRR SA10 – Funding compliance measurement

Description	MFMA section	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	460 422	491 155	599 918	367 282	525 479	525 479	346 462	211 474	(79 600)
Cash + investments at the yr end less applications - R'000	18(1)b	249 973	296 007	534 273	302 697	348 329	348 329	26 518	(167 328)	(475 256)
Cash year end/monthly employee/supplier payments	18(1)b	2.9	2.8	3.0	1.9	2.5	2.5	1.5	0.9	(0.3)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	316 200	(71 731)	42 796	129 377	33 910	33 910	(95 273)	(32 275)	(170 620)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(1.1%)	(1.8%)	6.9%	(6.2%)	(6.0%)	2.8%	1.2%	(3.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	91.8%	98.5%	98.3%	93.8%	92.7%	92.7%	93.2%	94.2%	94.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	1.2%	6.8%	9.1%	1.2%	3.2%	3.2%	3.0%	2.9%	2.9%
Capital payments % of capital expenditure	18(1)c;19	99.9%	100.0%	983.0%	98.6%	97.0%	97.0%	67.6%	93.4%	95.4%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	75.4%	0.0%	48.6%	41.2%	41.2%	21.7%	29.7%	29.9%
Grants % of Govt. legislated/gazetted allocations	18(1)a							98.9%	99.8%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(8.8%)	2.4%	14.3%	0.7%	0.0%	11.3%	(4.1%)	(6.7%)
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)	6.7%	7.1%	10.4%	11.2%	11.5%	11.5%	11.2%	11.3%	11.3%
Asset renewal % of capital budget	20(1)(vi)	23.2%	14.3%	54.9%	11.3%	15.6%	15.6%	10.9%	20.8%	23.8%
High Level Outcome of Funding Compliance										
Total Operating Revenue		2 946 606	2 969 200	3 129 057	3 430 794	3 454 295	3 454 295	3 666 899	3 920 709	4 015 715
Total Operating Expenditure		2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 935 127	4 127 272	4 360 851
Surplus/(Deficit) Budgeted Operating Statement		177 988	(177 531)	(110 482)	(54 480)	(149 448)	(149 448)	(268 229)	(206 564)	(345 137)
Surplus/(Deficit) Considering Reserves and Cash Backing		249 973	296 007	534 273	302 697	348 329	348 329	26 518	(167 328)	(475 256)
MTREF Funded (1) / Unfunded (0)		1	1	1	1	1	1	1	0	0
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 2021/22 MTREF shows R 346 million, R 211 million and deficit of R 80 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 18, on page 71. 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 improved significantly for the period 2021/22 MTREF the municipality's improving cash position sets the ratio at 1.5 and then decreases significantly to a negative 0.3 for the 2023/24 financial year. As indicated above the City the Investment, Working Capital and Capital Replacement Reserves Policy requires a ratio of two months' coverage. Therefore, the Municipality is heading in a direction of breaching its only policy, which obviously is not acceptable. Although no interventions have been formalized as yet, there is a suggested recommendation for Council when approving this budget, a first step in the right direction.

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 2021/22 MTREF the indicative outcome is a surplus R26 million then deficit of R167 million and deficit of R475 million. This however is **not a true reflection** of the Operating performance as this figure includes capital revenues (Transfers recognised – capital). The Municipal Manager has indicated that expenditure needs to be significantly reduced to reduce 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 4 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 declines from remains at 0 percent for the respective financial year of the 2021/22 MTREF. This is not a reflection of economic growth in the area but rather a reflection of cost drives 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 93 per cent for 2021/22 increasing to 94 per cent for the two outer years. Given that the assumed collection rate was based on a 92 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 94 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 3 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 28 - A6 Budgeted Financial Position and Table 72 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 is between current and 60 days. The Municipality is of the view that budgeting 8% of the annual budgeted billing (anticipated recovery of 92%) will be an overstatement of expenditure as sufficient provision is available as reflected in table 73 SA3 - Supporting detail to Statement of Financial Position. Also the Municipality's actual write off has for the past years has never reached R32 million annually which is anticipated to double to R64 million, whereas the for 2021/22 financial year the provision is R90 million and 21/22 R93 million.

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 the lack of capital spending in the 2020/21 Adjusted budget but does assume that with improved procurement and project management plans, spending will accelerate in the 2021/22 financial year.

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. It can be seen that borrowing equates to 21.7, 29.7 and 29.9 per cent of own funded capital. This is both consistent and a good funding mix.

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 only increase by the equivalent increase in revenue not by deterioration in collection rate. The changes in Long term receivables are immaterial and thus no comments are necessary.

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 53 MBRR SA34c on page 165 to 167.

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. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 51 MBRR SA34b on page 160 to 162.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 37 MBRR SA19 - Expenditure on transfers and grant programmes

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	314 786	338 362	378 591	411 846	477 463	477 463	428 729	455 496	459 529
Local Government Equitable Share	292 009	326 255	362 965	396 870	462 487	462 487	416 124	446 872	450 639
Finance Management	2 343	2 604	2 588	2 600	2 600	2 600	2 450	2 500	2 500
Municipal Systems Improvement	–	–	–	–	–	–	–	–	–
EPWP Incentive	4 143	5 189	4 492	4 278	4 278	4 278	3 417	–	–
Project Management Unit	4 650	2 014	7 354	8 098	8 098	8 098	6 738	6 124	6 391
Infrastructure Skills Development Grant	5 422	2 300	–	–	–	–	–	–	–
Municipal Disaster Relief Grant	–	–	1 192	–	–	–	–	–	–
Municipal Demarcation Transition Grant	6 209	–	–	–	–	–	–	–	–
Restructuring Grant	9	–	–	–	–	–	–	–	–
Provincial Government:	13 066	13 842	11 847	12 797	13 297	13 297	13 185	13 781	13 795
Museums	183	192	202	214	214	214	225	235	249
Provincialisation of Libraries	7 881	8 275	8 689	8 932	8 932	8 932	9 136	9 593	9 593
Libraries	1 352	1 151	1 600	2 445	2 445	2 445	2 618	2 747	2 747
Housing	1 316	3 447	1 021	1 206	1 706	1 706	1 206	1 206	1 206
Enhanced Extended Discount Benefit Scheme	96	24	–	–	–	–	–	–	–
Cleanest Town Awards	1	96	–	–	–	–	–	–	–
Hostels	337	–	335	–	–	–	–	–	–
Sport and Recreational	58	–	–	–	–	–	–	–	–
Career Exp - Dept of Public Works	800	–	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	1 000	–	–	–	–	–	–	–	–
Community Development Workers Programme	19	–	–	–	–	–	–	–	–
GIS Support	0	–	–	–	–	–	–	–	–
Urban Development Framework Plan Tourism Development	20	657	–	–	–	–	–	–	–
Service Delivery On Electrical Services	4	–	–	–	–	–	–	–	–

Table SA19 - Expenditure on transfers and grant programmes (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
EXPENDITURE:									
<u>Operating expenditure of Transfers and Grants</u>									
District Municipality:	114	–	769	–	–	–	–	–	–
Speakers Funeral	100	–	–	–	–	–	–	–	–
Museums	12	–	–	–	–	–	–	–	–
Capacity Building	2	–	–	–	–	–	–	–	–
Provincial Golden Games	–	–	769	–	–	–	–	–	–
Other grant providers:	1 123	526	187	–	–	–	–	–	–
Chieta Funding	63	333	186	–	–	–	–	–	–
Other	240	–	–	–	–	–	–	–	–
State of the City - Various	740	–	–	–	–	–	–	–	–
Mayor Back to school - Various	78	170	–	–	–	–	–	–	–
WSSA - Youth Awareness Day	2	–	–	–	–	–	–	–	–
Absa Bank - Building Ngema House	–	24	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	329 088	352 730	391 394	424 643	490 760	490 760	441 914	469 277	473 324
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	132 877	98 168	150 696	183 857	183 357	183 357	162 013	163 351	164 420
Municipal Infrastructure Grant (MIG)	91 028	89 217	–	–	–	–	–	–	–
Integrated Urban Development Grant	–	–	125 634	153 857	153 857	153 857	128 013	116 351	121 420
Integrated National Electrification Programme Grant	7 350	2 650	–	–	–	–	–	7 000	8 000
Water Service Infrastructure Grant	34 000	–	25 000	25 000	25 000	25 000	30 000	35 000	35 000
Energy Efficiency and Demand Management	80	6 000	–	5 000	4 500	4 500	4 000	5 000	–
Finance Management	307	46	62	–	–	–	–	–	–
Infrastructure Skills Development Grant	111	–	–	–	–	–	–	–	–
Municipal Systems Improvement	–	255	–	–	–	–	–	–	–

Table SA19 - Expenditure on transfers and grant programmes (continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
EXPENDITURE:									
<u>Capital expenditure of Transfers and Grants</u>									
Provincial Government:	2 485	6 056	2 518	–	–	–	10 943	10 937	10 097
Sport and Recreation	657	5 871	2 281	–	–	–	10 943	10 937	10 097
Dept of Arts and Culture	541	–	–	–	–	–	–	–	–
Cleanest Town Awards	22	–	–	–	–	–	–	–	–
Urban Development Framework Plan Tourism Development	213	–	–	–	–	–	–	–	–
Upgrade of Airport	–	184	–	–	–	–	–	–	–
Hostels	353	–	–	–	–	–	–	–	–
Municipal Excellence Award	356	–	–	–	–	–	–	–	–
Department of Human Settlements - Erf 10834 Brackenham	–	–	237	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Engen Garage Durban - Fire Water Tanker	415	1 566	–	–	–	–	–	–	–
IMQS - Television Sets	–	11	–	–	–	–	–	–	–
Esquire Technologies - Computer equipment	–	–	64	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	138 212	105 800	153 278	183 857	183 357	183 357	172 956	174 288	174 517
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	467 300	458 531	544 672	608 500	674 117	674 117	614 869	643 565	647 841

Table 38 MBRR SA20 - Reconciliation between of transfers, grant receipts and unspent funds

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	3 014 973	2 556 553	3 657 606	2 919 594	2 919 594	2 919 594	2 919 594	2 919 594	2 919 594
Current year receipts	314 327 200	339 463 031	377 852 730	411 845 800	477 462 800	477 462 800	428 728 500	455 495 700	459 529 400
Conditions met - transferred to revenue	314 785 620	338 361 978	378 590 742	411 845 800	477 462 800	477 462 800	428 728 500	455 495 700	459 529 400
Conditions still to be met - transferred to liabilities	2 556 553	3 657 606	2 919 594	2 919 594	2 919 594	2 919 594	2 919 594	2 919 594	2 919 594
Provincial Government:									
Balance unspent at beginning of the year	825 332	411 593	331 537	1 029 869	1 029 869	1 029 869	1 029 869	1 029 869	1 029 869
Current year receipts	12 652 420	13 762 047	12 544 856	12 797 000	13 297 000	13 297 000	13 185 000	13 781 000	13 795 000
Conditions met - transferred to revenue	13 066 159	13 842 103	11 846 524	12 797 000	13 297 000	13 297 000	13 185 000	13 781 000	13 795 000
Conditions still to be met - transferred to liabilities	411 593	331 537	1 029 869	1 029 869	1 029 869	1 029 869	1 029 869	1 029 869	1 029 869
District Municipality:									
Balance unspent at beginning of the year	52 992	39 372	169 372	169 372	169 372	169 372	169 372	169 372	169 372
Current year receipts	100 000	130 000	769 230	-	-	-	-	-	-
Conditions met - transferred to revenue	113 620	-	769 230	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	39 372	169 372	169 372	169 372	169 372	169 372	169 372	169 372	169 372
Other grant providers:									
Balance unspent at beginning of the year	885 562	2 121 400	1 030 113	999 175	999 175	999 175	999 175	999 175	999 175
Current year receipts	2 358 738	-494 637	156 400	-	-	-	-	-	-
Conditions met - transferred to revenue	1 122 900	526 306	187 338	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	2 121 400	1 030 113	999 175	999 175	999 175	999 175	999 175	999 175	999 175
Total operating transfers and grants revenue	329 088 299	352 730 387	391 393 834	424 642 800	490 759 800	490 759 800	441 913 500	469 276 700	473 324 400
Total operating transfers and grants - CTBM	5 128 918	5 188 628	5 118 010	5 118 010	5 118 010	5 118 010	5 118 010	5 118 010	5 118 010

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-1 146 049	5 218 523	-2 652 299	4 285 713	4 285 713	4 285 713	4 285 713	4 285 713	4 285 713
Current year receipts	152 304 800	103 670 369	157 634 270	183 857 200	183 357 200	183 357 200	162 012 500	163 351 200	164 419 500
Conditions met - transferred to revenue	145 940 228	111 541 191	150 696 258	183 857 200	183 357 200	183 357 200	162 012 500	163 351 200	164 419 500
Conditions still to be met - transferred to liabilities	5 218 523	-2 652 299	4 285 713	4 285 713	4 285 713	4 285 713	4 285 713	4 285 713	4 285 713
Provincial Government:									
Balance unspent at beginning of the year	7 848 805	7 450 356	9 294 292	15 256 347	15 256 347	15 256 347	15 256 347	15 256 347	15 256 347
Current year receipts	2 087 025	7 899 500	8 480 000	-	-	-	10 943 000	10 937 000	10 097 000
Conditions met - transferred to revenue	2 485 474	6 055 564	2 517 945	-	-	-	10 943 000	10 937 000	10 097 000
Conditions still to be met - transferred to liabilities	7 450 356	9 294 292	15 256 347	15 256 347	15 256 347	15 256 347	15 256 347	15 256 347	15 256 347
District Municipality:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year	147 903	2 433 958	868 291	868 291	868 291	868 291	868 291	868 291	868 291
Current year receipts	5 135 386	10 836	64 939	-	-	-	-	-	-
Conditions met - transferred to revenue	2 849 331	1 576 503	63 900	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	2 433 958	868 291	869 330	868 291	868 291	868 291	868 291	868 291	868 291
Total capital transfers and grants revenue	151 275 033	119 173 258	153 278 103	183 857 200	183 357 200	183 357 200	172 955 500	174 288 200	174 516 500
Total capital transfers and grants - CTBM	15 102 837	7 510 284	20 411 390	20 410 351	20 410 351	20 410 351	20 410 351	20 410 351	20 410 351
TOTAL TRANSFERS AND GRANTS REVENUE	480 363 332	471 903 645	544 671 937	608 500 000	674 117 000	674 117 000	614 869 000	643 564 900	647 840 900
TOTAL TRANSFERS AND GRANTS - CTBM	20 231 755	12 698 912	25 529 400	25 528 361	25 528 361	25 528 361	25 528 361	25 528 361	25 528 361

Table 39 MBRR SA21 - Transfers and grants made by the municipality

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Cash Transfers to other Organs of State									
Empangeni SPCA	199	210	217	225	225	225	233	243	253
Richards Bay SPCA	199	210	217	225	225	225	233	243	253
Richards Bay Country Club	205	-	-	-	-	-	-	-	-
Other	866	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	4 863	4 863	4 863	5 033	5 245	5 475
Dolos Festival	200	200	200	-	-	-	-	-	-
Youth Gathering	73	542	-	360	360	360	-	-	-
Women Summit	95	66	-	100	100	100	-	-	-
Senior Citizens	401	536	-	50	50	50	-	-	-
Christmas Party For Senior Citizens	-	-	-	450	450	450	-	-	-
World Aids Day	12	-	-	-	-	-	-	-	-
Children	-	168	-	27	27	27	-	-	-
Christmas Party For Children	-	-	-	76	76	76	-	-	-
Children Back 2 School Campaign	-	-	-	24	24	24	-	-	-
Mens Summit	11	-	-	45	45	45	-	-	-
16 Days Of Activism	-	-	-	200	200	200	-	-	-
Human Rights/Freedom Day	118	50	-	69	69	69	-	-	-
Religious Sector	-	74	50	50	50	50	-	-	-
Operation Sukuma Sakhe Programmes	201	213	42	200	200	200	-	-	-
Disability Sector	133	118	-	50	50	50	-	-	-
Talent Show For People With Disabilities	-	-	-	80	80	80	-	-	-
Diwali Festival	50	-	50	-	-	-	-	-	-
Last Dance	1 000	1 000	-	-	-	-	-	-	-
Community Outreach - Mayor	342	356	100	376	376	376	-	-	-
Thanda Royal Zulu	-	-	-	-	-	-	-	-	-
University Registrations	336	178	179	400	400	400	-	-	-
Bursaries Employees Children	632	519	-	746	746	746	776	809	844
Zululand Trade Fair	-	-	-	-	-	-	-	-	-
DownStream Aluminium Centre For Technology (DACT)	150	188	297	473	473	473	487	507	529

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Cash Transfers to other Organs of State									
Second Annual Spring Music Tour Festival	200	-	-	-	-	-	-	-	-
Hippo Rally	50	-	-	-	-	-	-	-	-
Umhlathuze Music Festival	200	100	-	-	-	-	-	-	-
Soccer Madness Tournament	450	-	-	-	-	-	-	-	-
Richards Bay FC	2 500	2 500	2 500	-	-	-	-	-	-
Umhlathuze Local Football Association	-	170	-	-	-	-	-	-	-
Maskanda Festival	500	-	-	-	-	-	-	-	-
Agricultural Cooperatives	-	499	-	-	-	-	-	-	-
Reed Dance	351	203	-	-	-	-	-	-	-
Civic Funeral - Late Cllr Mthenjana	842	-	-	-	-	-	-	-	-
Mayoral School Uniform Campaign	151	-	-	-	-	-	-	-	-
Umhlathuze Tourism Organisation	150	172	194	473	473	473	487	507	529
Phakama Music Festival	150	-	-	-	-	-	-	-	-
Umhlathuze Operation Sibaya Emhlangeni	71	-	-	-	-	-	-	-	-
Kufeziwe Gospel Celebrations	150	150	-	-	-	-	-	-	-
Mandela Day Celebrations	-	26	390	300	300	300	-	-	-
Community Outreach - Speaker	-	-	-	50	50	50	-	-	-
Community Outreach - Deputy Mayor	-	-	-	50	50	50	-	-	-
Sport Development - Sport Events	-	-	-	3 283	3 283	3 283	3 397	3 540	3 696
Annual Aerobic Marathon	-	124	-	-	-	-	-	-	-
Aerobics (Women Day)	-	100	-	-	-	-	-	-	-
Nkosi Mthiyane Schools Tournament	-	100	-	-	-	-	-	-	-
uMhlathuze Athletics Associations	-	100	-	-	-	-	-	-	-
Federations - Netball	-	50	50	-	-	-	-	-	-
Federations - Rugby	-	53	-	-	-	-	-	-	-
Federations - Basketball	-	50	-	-	-	-	-	-	-
Federations - Boxing	-	50	-	-	-	-	-	-	-
Junior Football Association	-	25	-	-	-	-	-	-	-
Luwamba Steering Committee	-	6	-	-	-	-	-	-	-
Isethemiso Music Production CC	-	84	-	-	-	-	-	-	-
Funeral - Former Acting Chief of Kwadube Tribal Authority	-	27	-	-	-	-	-	-	-
Pentecostal Holiness Church	-	173	-	-	-	-	-	-	-
Funeral - Former Councillor	-	84	-	-	-	-	-	-	-
Black Cuban Consulting	-	261	-	-	-	-	-	-	-
Policy Formulation	-	1	-	-	-	-	-	-	-
Sewing Machine and Brush Cutters For the Youth	-	47	-	-	-	-	-	-	-
SEDA Construction Incubator Trust	-	2 233	-	-	-	-	-	-	-

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Cash Transfers to other Organs of State									
House Project: eSikhaleni Damaged By Sewer Line	-	23	-	-	-	-	-	-	-
Temporary Accommodation: 40 Filligree Brackenhams due to Sewer blockage	-	6	-	-	-	-	-	-	-
Soul and Jazz Experience	-	1 555	2 500	-	-	-	-	-	-
Madiba Jive	-	250	200	-	-	-	-	-	-
Sponsorship Of Face Of Mzansi Finalist 2018	-	6	-	-	-	-	-	-	-
Operation Siyaya Emhlangeni	-	198	-	-	-	-	-	-	-
God's Power Gospel Celebration Tour	-	30	-	-	-	-	-	-	-
Jabulani Shandu Ematshane Production	-	50	-	-	-	-	-	-	-
4th Annual Spring Tour Music Festival	-	300	-	-	-	-	-	-	-
Cebile Live Music Concept	-	15	-	-	-	-	-	-	-
Posters For Poet and Comedy Show	-	11	-	-	-	-	-	-	-
Sistes Help Desk Corner	-	500	-	-	-	-	-	-	-
Implementation Plan For Local Artists	-	22	-	-	-	-	-	-	-
Choral Music Competition	-	19	-	-	-	-	-	-	-
All Wards Ingoma Competition	-	53	-	-	-	-	-	-	-
Street Dancers Competition	-	54	-	-	-	-	-	-	-
House For Mr Ngema	-	24	-	-	-	-	-	-	-
Mavuso RG - Reimbursement Of Home Contents	-	134	-	-	-	-	-	-	-
Ngwelezane Beneficiaries Subsidy	-	219	-	-	-	-	-	-	-
Music Festival	-	-	16	-	-	-	-	-	-
uMhlathuze 035 Experience	-	-	1 000	-	-	-	-	-	-
Spring Tour Music Festival	-	-	500	-	-	-	-	-	-
Jabulani Shandu eMatshana Tournament	-	-	80	-	-	-	-	-	-
035 Community Awards	-	-	20	-	-	-	-	-	-
International DJ Facebook All White One Man Show Picnic	-	-	50	-	-	-	-	-	-
Music Video shoot - Sondela by Ma-Afrika	-	-	15	-	-	-	-	-	-
Christmas with DJ Ankel	-	-	30	-	-	-	-	-	-
Sebenza Women's Awards	-	-	100	-	-	-	-	-	-
SANCA Zululand - Substance Abuse Treatment and Prevention Project	-	-	80	-	-	-	-	-	-

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Cash Transfers to other Organs of State									
Christmas Party For Senior Citizens	–	–	340	–	–	–	–	–	–
Parenting Workshop For Children In Child Headed Families	–	–	30	–	–	–	–	–	–
Christmas Party for Children from Child Headed Families	–	–	76	–	–	–	–	–	–
Children-Back 2 School Campaign	–	–	24	–	–	–	–	–	–
First Lego League Robotics Championships	–	–	26	–	–	–	–	–	–
Community Outreach - Speaker	–	–	50	–	–	–	–	–	–
Community Outreach - Deputy Mayor	–	–	50	–	–	–	–	–	–
Poverty Relief Programmes for Covid-19 Pandemic	–	–	2 028	–	–	–	–	–	–
Sizzle City Food-Sizzle City Media Tour	–	–	100	–	–	–	–	–	–
Sport Events	–	–	111	–	–	–	–	–	–
Sandile Gumede Annual Youth Football Tournament	–	–	115	–	–	–	–	–	–
Tono Boxing Promotion - Boxing South Africa	–	–	350	–	–	–	–	–	–
Group Training Studio	–	–	100	–	–	–	–	–	–
Special Events and Programmes	–	–	–	–	–	–	3 096	3 226	3 367
Temporary accommodation for occupants of J2506	–	–	29	–	–	–	–	–	–
Albinism Awareness Campaign	–	–	–	20	20	20	–	–	–
Mjwara Family	–	–	–	–	600	600	618	644	672
Funerals	–	–	–	–	200	200	200	208	218
TOTAL CASH TRANSFERS AND GRANTS	10 989	15 485	12 506	13 263	14 063	14 063	14 559	15 171	15 838
Groups of Individuals									
Rates Rebates and Exemptions	–	–	–	–	–	–	–	–	–
Disaster Management	528	297	446	515	315	315	328	341	356
	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:	528	297	446	515	315	315	328	341	356
TOTAL NON-CASH TRANSFERS AND GRANTS	528	297	446	515	315	315	328	341	356
TOTAL TRANSFERS AND GRANTS	11 517	15 782	12 953	13 778	14 378	14 378	14 887	15 512	16 195

2.8 Councillor and employee benefits

Table 40 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	18 280	18 834	19 668	21 050	21 120	21 120	21 796	22 669	23 689
Pension and UIF Contributions	2 741	2 950	2 889	3 089	3 089	3 089	3 189	3 317	3 466
Medical Aid Contributions	1 786	1 831	1 941	1 925	2 033	2 033	2 098	2 182	2 281
Motor Vehicle Allowance	3 570	4 004	4 028	4 390	4 503	4 503	4 648	4 834	5 051
Cellphone Allowance	2 966	2 776	2 953	3 280	3 280	3 280	3 385	3 521	3 680
Housing Allowances	–	–	–	291	291	291	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
Sub Total - Councillors	29 342	30 395	31 478	34 026	34 317	34 317	35 116	36 522	38 167
% increase	–	3.6%	3.6%	8.1%	0.9%	–	2.3%	4.0%	4.5%
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	8 864	10 917	10 405	12 076	12 644	12 644	12 048	12 530	13 094
Pension and UIF Contributions	442	670	594	1 013	1 012	1 012	1 036	1 078	1 127
Medical Aid Contributions	175	248	251	296	226	226	255	266	278
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	982	1 305	1 464	2 259	2 259	2 259	2 250	2 341	2 447
Motor Vehicle Allowance	1 331	1 563	1 333	1 684	1 486	1 486	1 749	1 819	1 901
Cellphone Allowance	209	252	237	283	303	303	330	344	360
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	480	846	160	1 084	1 194	1 194	1 001	1 041	1 088
Payments in lieu of leave	56	260	332	803	803	803	694	723	756
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	12 540	16 061	14 777	19 498	19 927	19 927	19 364	20 141	21 050
% increase	–	28.1%	(8.0%)	32.0%	2.2%	–	(2.8%)	4.0%	4.5%

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

Summary of Employee and Councillor remuneration	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other Municipal Staff									
Basic Salaries and Wages	412 132	438 462	467 673	524 002	547 949	547 949	557 478	576 337	602 122
Pension and UIF Contributions	70 700	76 273	84 277	108 089	102 257	102 257	116 690	121 315	126 781
Medical Aid Contributions	36 148	38 212	41 888	47 897	46 104	46 104	58 023	60 346	63 065
Overtime	44 523	50 992	59 988	70 917	71 008	71 008	73 916	76 876	80 475
Motor Vehicle Allowance	42 733	45 975	48 687	55 150	53 818	53 818	62 970	65 486	68 420
Cellphone Allowance	3 391	3 613	3 893	5 548	6 071	6 071	7 534	7 838	8 194
Housing Allowances	4 316	4 239	4 067	5 065	4 508	4 508	5 349	5 569	5 820
Other benefits and allowances	52 519	60 245	74 583	77 510	80 294	80 294	85 729	89 160	93 178
Payments in lieu of leave	16 176	17 907	20 054	38 766	41 743	41 743	55 215	57 427	60 014
Long service awards	156	430	372	950	950	950	950	1 045	1 150
Post-retirement benefit obligations	5 721	29 548	26 530	33 388	7 152	7 152	7 510	7 810	8 162
Sub Total - Other Municipal Staff	688 514	765 897	832 011	967 283	961 854	961 854	1 031 363	1 069 209	1 117 381
% increase		11.2%	8.6%	16.3%	(0.6%)	-	7.2%	3.7%	4.5%
Total Parent Municipality	730 396	812 353	878 266	1 020 807	1 016 097	1 016 097	1 085 843	1 125 872	1 176 598
TOTAL SALARY, ALLOWANCES & BENEFITS	730 396	812 353	878 266	1 020 807	1 016 097	1 016 097	1 085 843	1 125 872	1 176 598
% increase		11.2%	8.1%	16.2%	(0.5%)	-	6.9%	3.7%	4.5%
TOTAL MANAGERS AND STAFF	701 054	781 958	846 788	986 781	981 781	981 781	1 050 727	1 089 350	1 138 431

Table 41 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
<u>Councillors</u>							
Speaker	1	737 700	179 100	50 600			967 400
Chief Whip	1	747 100	112 200	50 600			909 900
Executive Mayor	1	1 213 200	233 100	50 600			1 496 900
Deputy Executive Mayor	1	555 400	132 100	279 900			967 400
Executive Committee	8	4 112 900	1 140 100	2 025 000			7 278 000
Chairperson Section 79 Committee	1	–	–	–			–
Total for all other councillors	54	14 430 100	3 490 000	5 576 200			23 496 300
Total Councillors	67	21 796 400	5 286 600	8 032 900			35 115 900
<u>Senior Managers of the Municipality</u>							
Municipal Manager (MM)	1	1 563 900	281 500	462 100	317 000		2 624 501
Chief Finance Officer	1	1 632 000	–	384 000	276 200		2 292 201
Deputy Municipal Manager - Infrastructure and Technical Services	1	1 272 300	279 900	463 800	276 200		2 292 201
Deputy Municipal Manager - Corporate Services	1	1 647 100	48 700	320 200	276 200		2 292 201
Deputy Municipal Manager - City Development	1	1 568 500	50 900	396 600	276 200		2 292 201
Deputy Municipal Manager - Community Services	1	1 528 200	43 600	444 200	276 200		2 292 201
Deputy Municipal Manager - Specialised Services	1	1 439 200	281 600	295 200	276 200		2 292 201
							–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	75	33 844 300	6 562 600	11 128 500	2 250 400		53 785 808

Table 42 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers Number	2019/20			Current Year 2020/21			Budget Year 2021/22		
	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	17	12	–	17	12		18	16	
Professionals	394	346	–	394	355	–	426	364	–
Finance	46	42	–	46	48		55	51	
Spatial/town planning	33	23	–	33	23		33	24	
Information Technology	11	11	–	11	11		32	11	
Roads	22	20	–	22	19		22	21	
Electricity	41	31	–	41	33		41	34	
Water	16	10	–	16	10		18	12	
Sanitation	24	12	–	24	14		24	16	
Refuse	10	8	–	10	9		10	8	
Other	191	189	–	191	188		191	187	
Technicians	533	457	–	355	474	–	556	476	–
Finance	31	19	–	48	20		31	23	
Spatial/town planning	26	22	–	23	22		31	27	
Information Technology	6	5	–	11	5		10	5	
Roads	48	40	–	19	41		48	45	
Electricity	60	53	–	33	53		60	51	
Water	34	34	–	10	40		42	38	
Sanitation	34	23	–	14	31		40	34	
Refuse	13	13	–	9	13		13	10	
Other	281	248	–	188	249		281	243	
Clerks (Clerical and administrative)	315	289	–	320	292		311	289	
Skilled agricultural and fishery workers	2	2	–	2	2		2	2	
Craft and related trades	3	3	–	3	3		3	3	
Plant and Machine Operators	87	81	–	131	106		131	113	
Elementary Occupations	1 592	1 478	–	1 708	1 587		1 681	1 606	
TOTAL PERSONNEL NUMBERS	3 018	2 743	–	3 005	2 906	–	3 203	2 944	–
% increase				(0.4%)	5.9%	–	6.6%	1.3%	–
Total municipal employees headcount	2 951	2 676		2 939	2 839	–	3 136	2 877	
Finance personnel headcount	237	192		237	188	–	269	219	
Human Resources personnel headcount	42	29		42	34	–	46	35	

2.9 Monthly targets for revenue, expenditure and cash flow

Table 43 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source															
Property rates	96 900	48 614	46 654	45 232	46 271	46 357	46 494	46 937	47 273	47 376	47 276	51 994	617 378	648 246	654 976
Service charges - electricity revenue	188 599	188 367	172 860	107 175	140 724	130 496	119 169	77 597	140 829	114 510	90 596	319 204	1 790 123	1 949 444	2 007 927
Service charges - water revenue	63 537	45 786	63 288	63 777	32 081	39 782	35 039	25 844	26 931	36 608	16 882	20 431	469 986	493 485	508 290
Service charges - sanitation revenue	8 253	9 129	8 780	9 216	8 909	10 479	11 201	9 066	8 030	8 082	8 375	8 089	107 610	110 834	114 159
Service charges - refuse revenue	5 797	12 071	8 966	8 958	1 506	11 309	8 817	10 768	10 610	7 584	10 730	10 491	107 607	112 987	116 377
Rental of facilities and equipment	1 193	1 036	725	781	1 390	767	703	33	1 192	1 190	474	923	10 407	10 719	11 041
Interest earned - external investments	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 413	65 000	67 000	69 000
Interest earned - outstanding debtors	8	7	7	8	8	10	11	11	12	13	12	12	118	122	125
Fines, penalties and forfeits	710	982	778	825	2 396	676	630	1 207	676	684	582	621	10 768	11 091	11 424
Licences and permits	–	598	287	329	236	264	362	350	241	173	377	310	3 526	3 632	3 741
Agency services	408	564	446	474	1 375	388	362	693	388	393	334	357	6 179	6 365	6 556
Transfers and subsidies	163 905	3 304	–	–	1 538	179 058	–	–	94 108	–	–	–	441 914	469 277	473 324
Other revenue	2 471	3 274	2 671	2 811	7 450	2 370	2 235	3 938	2 371	2 394	2 093	2 207	36 284	37 508	38 777
Total Revenue (excluding capital transfers and contributions)	537 198	319 150	310 880	245 002	249 301	427 372	230 438	181 859	338 077	224 423	183 148	420 051	3 666 899	3 920 709	4 015 715
Expenditure By Type															
Employee related costs	87 342	87 128	86 469	86 842	86 219	94 088	87 977	88 447	86 937	85 394	86 243	87 642	1 050 727	1 089 350	1 138 431
Remuneration of councillors	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	35 116	36 522	38 167
Debt impairment	7 768	7 768	7 768	7 768	7 768	7 768	7 768	7 768	7 768	7 768	7 768	7 767	93 213	96 475	99 369
Depreciation & asset impairment	36 251	36 251	36 251	36 251	36 250	36 251	36 250	36 250	36 250	36 250	36 249	36 249	435 000	458 000	482 000
Finance charges	5 753	5 753	5 753	5 753	5 753	5 753	5 753	5 753	5 752	5 752	5 753	5 750	69 028	65 963	58 303
Bulk purchases	166 606	161 753	84 289	88 320	88 715	91 899	104 580	91 054	84 967	73 431	84 091	157 930	1 277 635	1 391 344	1 515 174
Other materials	23 846	26 236	28 681	25 567	22 309	26 585	23 820	23 071	27 206	22 091	22 804	26 408	298 625	310 694	323 777
Contracted services	22 611	27 961	33 145	30 180	28 774	33 203	25 973	28 956	27 305	22 963	23 901	37 828	342 802	331 421	342 355
Transfers and subsidies	586	668	306	1 196	652	1 346	1 930	661	352	976	301	5 914	14 887	15 512	16 195
Other expenditure	45 072	37 532	32 329	32 973	33 549	32 935	34 603	31 975	32 750	34 490	31 086	(61 199)	318 095	331 991	347 081
Total Expenditure	398 759	393 976	317 915	317 775	312 915	332 754	331 581	316 860	312 214	292 042	301 122	307 214	3 935 127	4 127 272	4 360 851
Surplus/(Deficit)	138 439	(74 826)	(7 035)	(72 773)	(63 615)	94 618	(101 143)	(135 001)	25 863	(67 618)	(117 974)	112 837	(268 229)	(206 564)	(345 137)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 723	–	1 300	12 000	1 700	50 462	1 000	12 000	57 771	–	–	–	172 956	174 288	174 517
Surplus/(Deficit) after capital transfers & contributions	175 162	(74 826)	(5 735)	(60 773)	(61 915)	145 080	(100 143)	(123 001)	83 634	(67 618)	(117 974)	112 837	(95 273)	(32 275)	(170 620)
Surplus/(Deficit)	175 162	(74 826)	(5 735)	(60 773)	(61 915)	145 080	(100 143)	(123 001)	83 634	(67 618)	(117 974)	112 837	(95 273)	(32 275)	(170 620)

Table 44 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand															
Revenue by Vote															
Vote 1 - CITY DEVELOPMENT	775	1 424	452	479	2 924	937	366	699	3 228	397	338	361	12 379	9 290	12 834
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	39 475	12 096	8 988	8 980	1 554	46 418	8 836	10 797	30 107	7 604	10 749	10 508	196 111	215 652	220 307
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	695	1 558	1 048	1 136	2 574	925	978	1 528	903	842	947	917	14 051	14 473	14 908
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	4 895	779	562	602	1 190	21 221	528	201	15 956	831	382	659	47 807	53 433	40 077
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	404	360	259	277	499	270	249	51	403	403	177	318	3 670	3 787	3 907
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	41	41	41	41	41	41	41	41	41	41	41	41	489	518	549
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	2	2	2	2	2	2	2	2	2	2	2	1	19	20	21
Vote 8 - FINANCIAL SERVICES	102 799	57 138	52 597	51 205	53 273	52 238	52 341	53 164	53 156	53 266	53 094	57 921	692 194	725 343	734 303
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	194 474	188 725	174 494	107 515	142 930	137 599	120 490	77 976	146 735	114 831	90 911	319 435	1 816 115	1 974 665	2 029 449
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	220 538	56 684	73 472	86 482	45 284	203 634	47 379	49 080	129 144	45 926	26 311	29 647	1 013 580	1 062 874	1 084 548
STORMWATER SERVICES	8 027	95	70	74	127	11 953	68	16	13 307	107	49	86	33 978	26 011	40 045
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	1 620	4	3	3	6	2 429	3	4	2 698	3	3	2	6 777	6 165	6 434
	177	245	194	206	596	169	157	301	169	171	146	155	2 686	2 766	2 850
Total Revenue by Vote	573 921	319 150	312 180	257 002	251 001	477 834	231 438	193 859	395 848	224 423	183 148	420 051	3 839 854	4 094 997	4 190 231
Expenditure by Vote to be appropriated															
Vote 1 - CITY DEVELOPMENT	10 825	12 854	10 695	12 603	10 758	12 400	10 670	11 993	10 845	11 274	10 572	15 987	141 476	145 096	153 226
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	23 981	26 230	23 695	24 918	24 531	24 164	26 588	24 124	26 272	24 016	22 298	22 180	292 996	302 954	316 704
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	9 783	9 766	9 751	9 567	9 769	10 093	9 642	9 919	9 645	9 638	9 505	9 621	116 698	119 540	124 691
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	24 700	25 708	26 968	24 796	25 132	27 347	24 393	24 467	25 355	23 563	24 017	29 192	305 636	321 835	334 181
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	14 964	2 129	1 004	3 238	1 757	1 706	3 618	767	(312)	880	789	(477)	30 062	35 270	32 989
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	711	739	673	692	673	2 331	727	725	673	692	673	774	10 081	13 960	10 714
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	261	736	763	581	621	688	1 002	1 397	874	240	590	202	7 956	8 179	8 472
Vote 8 - FINANCIAL SERVICES	1 482	1 685	3 139	1 824	2 113	2 175	1 183	2 144	355	3 581	768	5 535	25 984	26 639	27 658
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	210 588	207 191	136 907	133 362	133 284	144 854	149 252	134 791	134 583	116 366	126 914	111 917	1 740 008	1 877 149	2 021 865
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	72 429	74 956	73 133	73 616	73 462	73 419	73 401	72 692	73 404	71 700	73 014	79 206	884 433	879 582	925 141
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER SERVICES	23 521	25 320	24 240	25 004	23 839	25 408	24 380	24 670	24 530	23 498	23 829	23 974	292 213	308 554	314 123
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	2 131	2 878	2 699	3 199	2 721	3 925	2 788	3 632	2 689	3 477	2 721	3 012	35 872	36 856	38 464
	3 385	3 784	4 248	4 376	4 257	4 243	3 937	5 538	3 301	3 117	5 434	6 092	51 712	51 658	52 626
Total Expenditure by Vote	398 759	393 976	317 915	317 775	312 915	332 754	331 581	316 860	312 214	292 042	301 122	307 214	3 935 127	4 127 272	4 360 851
Surplus/(Deficit)	175 162	(74 826)	(5 735)	(60 773)	(61 915)	145 080	(100 143)	(123 001)	83 634	(67 618)	(117 974)	112 837	(95 273)	(32 275)	(170 620)

Table 45 MBRR SA27 - Budgeted monthly revenue and expenditure (functional classification)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional															
<i>Governance and administration</i>	103 338	57 787	53 163	51 791	54 494	52 763	52 848	53 904	53 681	53 795	53 581	58 424	699 569	733 030	742 317
Executive and council	14	20	16	17	47	14	13	24	14	14	12	12	215	222	229
Finance and administration	103 323	57 768	53 147	51 774	54 447	52 749	52 835	53 880	53 668	53 781	53 569	58 411	699 353	732 808	742 088
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	5 605	1 609	1 201	1 281	2 916	21 811	1 077	925	17 852	1 525	850	1 254	57 905	63 805	50 733
Community and social services	367	349	257	274	540	10 443	241	118	2 160	365	180	294	15 587	16 299	16 433
Sport and recreation	4 823	689	491	527	992	10 974	468	107	14 091	761	329	597	34 847	39 846	26 444
Public safety	302	416	331	350	1 006	288	269	510	288	291	249	264	4 563	4 702	4 846
Housing	112	155	123	130	379	107	100	191	1 313	108	92	98	2 907	2 958	3 011
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	11 821	2 396	1 030	1 117	3 963	17 571	975	1 406	20 458	872	931	933	63 472	60 000	78 549
Planning and development	2 184	1 136	224	237	2 222	3 164	182	346	4 519	197	168	179	14 757	10 959	14 672
Road transport	9 636	1 259	805	879	1 740	14 406	792	1 059	15 938	674	762	753	48 703	49 028	63 863
Environmental protection	1	1	1	1	1	1	1	1	1	1	1	0	12	13	13
<i>Trading services</i>	453 063	257 276	256 729	202 750	189 518	385 627	176 483	137 621	303 762	168 137	127 748	359 368	3 018 082	3 237 310	3 317 755
Energy sources	194 267	188 517	174 287	107 308	142 723	137 392	120 283	77 769	146 528	114 624	90 704	319 228	1 813 629	1 972 030	2 026 656
Water management	135 876	47 357	64 535	77 098	35 904	111 723	36 049	39 773	72 600	37 705	17 816	21 429	697 866	725 646	744 305
Waste water management	84 662	9 327	8 937	9 383	9 380	91 911	11 330	9 307	56 544	8 222	8 495	8 218	315 715	337 228	340 243
Waste management	38 258	12 075	8 970	8 961	1 510	44 602	8 820	10 772	28 091	7 587	10 734	10 494	190 873	202 405	206 551
<i>Other</i>	94	82	58	62	110	61	56	4	94	94	38	73	827	852	878
Total Revenue - Functional	573 921	319 150	312 180	257 002	251 001	477 834	231 438	193 859	395 848	224 423	183 148	420 051	3 839 854	4 094 997	4 190 231

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

Description R thousand	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure - Functional															
<i>Governance and administration</i>	29 426	18 791	18 907	20 396	18 772	21 041	19 728	18 961	12 575	16 671	16 331	(75 117)	136 483	148 734	152 017
Executive and council	14 656	2 139	1 049	3 426	1 748	1 680	3 799	2 627	(348)	1 223	1 645	254	33 896	34 730	36 273
Finance and administration	15 301	17 137	17 869	17 016	16 861	19 361	15 733	16 218	13 320	15 757	13 180	(75 246)	102 506	113 922	115 658
Internal audit	(532)	(484)	(10)	(46)	164	0	197	116	(397)	(309)	1 507	(125)	81	82	86
<i>Community and public safety</i>	43 986	45 476	45 985	44 497	44 552	47 018	43 923	43 977	44 560	42 977	42 630	48 038	537 618	564 004	579 706
Community and social services	10 416	10 808	10 937	10 506	10 391	12 150	10 476	10 700	11 131	10 275	9 893	15 604	133 285	139 547	139 034
Sport and recreation	16 958	17 903	18 660	17 158	17 474	18 303	16 870	16 879	16 901	16 047	16 495	15 908	205 555	219 262	228 596
Public safety	13 766	13 972	13 604	13 932	13 903	13 800	13 819	13 567	13 648	13 875	13 464	13 721	165 071	169 358	176 470
Housing	2 674	2 622	2 612	2 659	2 613	2 593	2 567	2 659	2 709	2 609	2 607	2 634	31 558	33 602	33 269
<i>Economic and environmental services</i>	30 765	32 579	30 229	32 392	29 795	33 944	30 327	32 614	30 518	30 675	29 508	35 180	378 526	391 360	406 404
Planning and development	6 866	8 064	6 939	8 256	6 700	9 211	6 862	8 771	6 904	8 185	6 684	12 267	95 708	96 905	104 753
Road transport	22 982	23 433	22 309	23 052	22 016	23 670	22 468	22 808	22 586	21 552	21 846	21 945	270 667	281 234	286 882
Environmental protection	917	1 082	981	1 085	1 078	1 063	997	1 036	1 028	939	978	969	12 151	13 222	14 768
<i>Trading services</i>	293 159	295 282	221 208	218 703	218 187	229 114	236 171	219 660	223 013	200 143	211 209	297 472	2 863 322	3 001 851	3 199 124
Energy sources	202 188	198 361	128 232	124 592	124 481	136 042	140 440	127 165	127 398	109 012	119 795	200 107	1 737 813	1 868 689	2 010 853
Water management	50 459	52 008	51 029	51 532	51 106	50 990	51 147	50 584	51 488	51 847	53 081	53 872	619 142	636 373	672 698
Waste water management	25 054	27 454	26 618	26 593	26 801	26 909	26 747	26 556	26 413	24 264	24 431	29 865	317 704	301 734	312 078
Waste management	15 459	17 459	15 329	15 986	15 799	15 174	17 837	15 355	17 714	15 019	13 903	13 629	188 663	195 055	203 495
<i>Other</i>	1 424	1 847	1 587	1 787	1 609	1 637	1 432	1 648	1 549	1 576	1 443	1 642	19 178	21 323	23 601
Total Expenditure - Functional	398 759	393 976	317 915	317 775	312 915	332 754	331 581	316 860	312 214	292 042	301 122	307 214	3 935 127	4 127 272	4 360 851
Surplus/(Deficit)	175 162	(74 826)	(5 735)	(60 773)	(61 915)	145 080	(100 143)	(123 001)	83 634	(67 618)	(117 974)	112 837	(95 273)	(32 275)	(170 620)

Table 46 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description R thousand	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Multi-year expenditure to be appropriated															
Vote 1 - CITY DEVELOPMENT	2 324	3 793	6 041	7 076	8 541	5 110	5 032	4 522	4 522	4 522	4 522	2 874	58 879	30 165	56 606
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	500	500	589	–	–	–	–	–	500	1 000	1 500	2 000	6 589	17 538	20 001
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	1 500	5 807	4 111	3 925	5 122	7 097	3 098	3 076	2 995	6 000	5 000	3 510	51 241	43 611	31 576
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	7 850	7 360	8 600	8 949	1 450	680	–	1 000	–	–	–	–	35 889	22 130	5 356
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 596	1 596	1 890	6 719	7 219	8 719	10 219	6 831	7 692	7 836	5 866	9 075	75 257	72 130	71 065
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	3 000	3 000	45 028	4 000	34 645	13 000	56 895	26 638	42 395	29 067	49 395	29 630	336 693	256 922	273 397
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	18 429	16 120	12 972	12 506	8 691	9 258	4 444	13 402	12 920	17 950	13 200	18 705	158 596	117 386	139 860
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	35 200	38 176	79 231	43 175	65 669	43 864	79 688	55 468	71 023	66 375	79 482	65 793	723 144	559 881	597 861
Single-year expenditure to be appropriated															
Vote 1 - CITY DEVELOPMENT	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	–	100	–	934	–	50	–	15	–	–	–	–	1 099	1 205	1 277
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	–	20	10	75	9	10	20	8	92	30	13	10	297	326	346
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	417	1 017	1 617	462	1 442	1 217	2 017	717	2 540	517	1 317	1 360	14 636	15 487	22 617
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	3 066	3 070	3 000	3 924	1 254	550	37	–	–	–	33	–	14 934	10 252	22 610
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	–	–	20	200	3 712	2 394	–	–	–	25	25	–	6 376	6 938	7 326
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	–	–	112	112	33	–	–	–	–	–	–	–	256	280	296
Vote 8 - FINANCIAL SERVICES	–	50	–	–	59	–	–	50	–	89	–	–	248	272	288
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	643	720	720	2 597	10 954	2 556	5 380	9 980	9 280	2 480	2 480	2 481	50 273	54 010	55 337
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	–	–	3 250	–	1 250	–	3 250	–	3 250	–	3 250	–	14 250	28 446	22 000
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	600	1 627	1 500	1 524	–	150	–	–	–	–	–	–	5 401	15 000	13 000
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	–	54	–	–	–	–	–	–	–	54	59	62
Capital single-year expenditure sub-total	4 726	6 604	10 228	9 827	18 766	6 926	10 704	10 770	15 162	3 141	7 118	3 852	107 823	132 275	145 159
Total Capital Expenditure	39 925	44 779	89 460	53 002	84 435	50 790	90 392	66 238	86 185	69 516	86 600	69 645	830 967	692 156	743 020

Table 47 MBRR SA29 - Budgeted monthly capital expenditure (functional classification)

Description R thousand	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional															
<i>Governance and administration</i>	424	478	540	1 990	13 935	4 073	4 616	9 229	8 519	1 793	1 742	1 679	49 017	49 505	49 833
Executive and council	–	20	–	–	54	–	20	–	–	–	33	–	127	135	140
Finance and administration	424	458	540	1 990	13 881	4 073	4 596	9 229	8 519	1 793	1 709	1 679	48 890	49 370	49 693
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	8 317	13 353	12 337	13 269	9 277	9 604	5 135	3 816	5 580	6 547	6 317	4 870	98 420	75 869	71 588
Community and social services	6 817	6 927	7 017	8 340	3 121	1 697	417	432	417	417	417	417	36 432	23 751	23 435
Sport and recreation	1 500	6 407	5 311	3 970	6 147	7 897	4 698	3 376	5 118	6 100	5 900	4 453	60 877	50 900	46 863
Public safety	–	20	10	959	9	10	20	8	45	30	–	–	1 111	1 218	1 291
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	18 454	18 230	17 210	17 809	14 551	13 330	8 442	16 501	12 949	18 472	14 230	20 896	191 073	176 119	224 841
Planning and development	2 324	3 793	6 041	7 076	8 541	5 110	5 032	4 522	4 522	4 522	4 522	2 874	58 879	30 165	56 606
Road transport	15 630	13 160	9 669	9 609	6 010	8 220	3 410	11 979	8 427	13 950	9 708	18 022	127 794	130 954	155 235
Environmental protection	500	1 277	1 500	1 124	–	–	–	–	–	–	–	–	4 401	15 000	13 000
<i>Trading services</i>	8 230	8 718	54 372	14 935	46 672	23 784	72 199	35 694	59 138	42 705	64 312	42 199	472 958	373 708	384 758
Energy sources	1 831	1 908	2 202	7 638	8 096	9 596	11 021	7 632	8 493	8 638	6 667	9 877	83 598	84 343	84 706
Water management	–	–	45 278	2 000	33 895	8 000	54 145	26 638	44 645	27 067	48 645	29 630	319 943	247 368	249 410
Waste water management	6 400	6 810	6 892	5 297	4 681	6 188	7 034	1 423	6 000	7 000	9 000	2 692	69 416	39 200	45 987
Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	2 797	4 655
Total Capital Expenditure - Functional	39 925	44 779	89 460	53 002	84 435	50 790	90 392	66 238	86 185	69 516	86 600	69 645	830 967	692 156	743 020
Funded by:															
National Government	16 000	8 500	7 145	7 500	16 145	14 500	22 656	17 400	6 645	13 645	18 145	13 732	162 013	163 351	164 420
Provincial Government	1 500	1 500	1 500	230	2 500	2 500	1 213	–	–	–	–	–	10 943	10 937	10 097
Transfers recognised - capital	17 500	10 000	8 645	7 730	18 645	17 000	23 869	17 400	6 645	13 645	18 145	13 732	172 956	174 288	174 517
Borrowing	602	602	23 102	2 476	24 976	2 476	35 367	18 114	36 226	24 976	34 722	22 500	226 138	154 000	170 000
Internally generated funds	21 823	34 177	57 712	42 796	40 814	31 314	31 157	30 724	43 314	30 895	33 733	33 413	431 874	363 868	398 504
Total Capital Funding	39 925	44 779	89 460	53 002	84 435	50 790	90 392	66 238	86 185	69 516	86 600	69 645	830 967	692 156	743 020

Table 48 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source													1		
Property rates	92 055	46 183	44 322	42 970	43 957	44 039	44 170	44 590	44 910	45 007	44 912	49 394	586 509	622 316	628 777
Service charges - electricity revenue	174 266	175 141	160 599	98 239	129 928	120 212	109 408	69 947	130 018	105 027	82 302	299 482	1 654 570	1 822 980	1 876 991
Service charges - water revenue	59 683	42 971	59 624	60 094	29 957	37 274	32 761	24 031	25 063	34 259	15 517	18 889	440 122	467 044	480 962
Service charges - sanitation revenue	7 442	8 362	8 045	8 463	8 157	9 648	10 330	8 305	7 321	7 371	7 649	7 377	98 469	102 441	105 459
Service charges - refuse revenue	4 971	11 050	8 121	8 118	1 019	10 331	7 959	9 817	9 666	6 793	9 782	9 553	97 181	103 155	106 175
Rental of facilities and equipment	1 193	1 036	725	781	1 390	767	703	33	1 192	1 190	474	923	10 407	10 719	11 041
Interest earned - external investments	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 413	65 000	67 000	69 000
Interest earned - outstanding debtors	8	7	7	8	8	10	11	11	12	13	12	12	118	122	125
Fines, penalties and forfeits	710	982	778	825	2 396	676	630	1 207	676	684	582	621	10 768	11 091	11 424
Licences and permits	–	598	287	329	236	264	362	350	241	173	377	310	3 526	3 632	3 741
Agency services	408	564	446	474	1 375	388	362	693	388	393	334	357	6 179	6 365	6 556
Transfers and Subsidies - Operational	163 905	3 304	–	–	1 538	179 058	–	–	94 108	–	–	–	441 914	469 277	473 324
Other revenue	2 471	3 274	2 671	2 811	7 450	2 370	2 235	3 938	2 371	2 394	2 093	2 207	36 284	37 508	38 777
Cash Receipts by Source	512 529	298 890	291 042	228 529	232 828	410 454	214 347	168 336	321 383	208 720	169 452	394 538	3 451 047	3 723 650	3 812 350
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 723	–	1 300	12 000	1 700	50 462	1 000	12 000	57 771	–	–	–	172 956	174 288	174 517
Assets	–	–	4 000	–	–	3 500	–	–	6 000	–	–	6 500	20 000	30 000	50 000
Borrowing long term/refinancing	–	–	–	–	–	143 000	–	–	–	–	–	–	143 000	154 000	170 000
Total Cash Receipts by Source	549 252	298 890	296 342	240 529	234 528	607 416	215 347	180 336	385 154	208 720	169 452	401 038	3 787 003	4 081 938	4 206 867

Table MBRR SA30 - Budgeted monthly cash flow (continued)

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Payments by Type															
Employee related costs	85 595	85 386	84 740	85 105	84 494	92 206	86 218	86 678	85 198	83 686	84 518	85 889	1 029 713	1 067 563	1 115 662
Remuneration of councillors	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	35 116	36 522	38 167
Finance charges	–	–	–	–	–	33 504	–	–	–	–	–	–	69 028	65 963	58 303
Bulk purchases - Electricity	166 606	161 753	84 289	88 320	88 715	91 899	104 580	91 054	84 967	73 431	84 091	157 930	1 277 635	1 391 344	1 515 174
Bulk purchases - Water & Sewer	11 506	12 067	11 814	12 057	11 292	10 795	10 246	11 153	11 262	12 980	13 580	15 143	143 896	149 939	156 537
Other materials	12 340	14 170	16 867	13 510	11 017	15 790	13 574	11 918	15 944	9 112	9 224	11 264	154 729	160 754	167 240
Contracted services	22 611	27 961	33 145	30 180	28 774	33 203	25 973	28 956	27 305	22 963	23 901	37 828	342 802	331 421	342 355
Transfers and grants - other	586	668	306	1 196	652	1 346	1 930	661	352	976	301	5 914	14 887	15 512	16 195
Other expenditure	30 300	24 289	19 350	20 053	20 373	19 760	21 367	18 785	19 562	21 317	17 905	20 594	253 657	264 846	276 982
Cash Payments by Type	332 469	329 220	253 437	253 347	248 244	301 431	266 815	252 130	247 516	227 391	236 447	373 013	3 321 462	3 483 865	3 686 614
Other Cash Flows/Payments by Type															
Capital assets	26 841	30 104	60 141	35 632	56 763	34 145	61 633	46 211	58 574	46 733	58 219	46 820	561 815	646 753	708 540
Repayment of borrowing	–	–	–	–	–	40 368	–	–	–	–	–	42 375	82 743	86 307	102 787
Total Cash Payments by Type	359 310	359 323	313 578	288 979	305 008	375 943	328 448	298 341	306 090	274 125	294 666	462 209	3 966 020	4 216 926	4 497 941
NET INCREASE/(DECREASE) IN CASH HELD	189 942	(60 433)	(17 235)	(48 450)	(70 480)	231 473	(113 101)	(118 005)	79 064	(65 405)	(125 214)	(61 171)	(179 017)	(134 988)	(291 074)
Cash/cash equivalents at the month/year begin:	525 479	715 420	654 987	637 752	589 301	518 822	750 294	637 193	519 188	598 252	532 847	407 633	525 479	346 462	211 474
Cash/cash equivalents at the month/year end:	715 420	654 987	637 752	589 301	518 822	750 294	637 193	519 188	598 252	532 847	407 633	346 462	346 462	211 474	(79 600)

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 49 MBRR SA33 - Contracts having future budgetary implications

Description	Preceding Years	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework			Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Contract Value
	Total	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand													
Parent Municipality:													
Expenditure Obligation By Contract													
FIDELITY SECURITY SERVICES	13 466	4 489	44 646	4 808	4 977								72 385
FREEMAN SECURITY PTY (LTD)	43 726	14 575	15 086	15 614	16 160								105 161
SELECT SECURITY SERVICES T/A CRG	33 627	11 209	11 601	12 007	12 428								80 872
MAFOKO SECURITY SERVICES	32 211	10 737	11 113	11 502	11 904								77 466
PROSECURE	19 028	6 343	6 565	6 565	6 795								45 295
OCEAN DAWN	10 303	3 434	355	368	381								14 842
UNITRADE 1047 CC T/A ISINDINGO SECURITY	17 555	5 852	6 056	6 268	6 488								42 220
Animal Pound	1 502	501	518	536	555	572	589	610	631	653	653	676	7 995
Camera Operations	1 352	451	467	483	498	513	540	559	580	600	622	645	7 309
MESHING FEES KZN SHARKS BOARD	2 640	-	2 745	3 200	3 501	3 800	4 100	4 500	5 000	5 500	6 000	6 600	47 586
Khanali Trading (Pty) Ltd	-	-	225	225	225	-	-	-	-	-	-	-	675
Freeman Security Services	-	-	562	562	562	-	-	-	-	-	-	-	1 686
Manyathi Group	-	-	182	182	182	-	-	-	-	-	-	-	546
Khanali Trading (Pty) Ltd	-	-	353	353	353	-	-	-	-	-	-	-	1 059
Khanali Trading (Pty) Ltd	-	-	182	182	182	-	-	-	-	-	-	-	546
Lekos Towing	-	-	376	376	376	-	-	-	-	-	-	-	1 128
Zanobanzi (Pty)Ltd	-	-	350	350	350	-	-	-	-	-	-	-	1 050
Lekos Towing	-	-	128	128	128	-	-	-	-	-	-	-	384
Lekos Towing	-	-	128	128	128	-	-	-	-	-	-	-	384
Manyathi Group	-	-	448	448	448	-	-	-	-	-	-	-	1 344
Free Security Services	-	-	231	231	231	-	-	-	-	-	-	-	693
Zanobanzi (Pty)Ltd	-	-	126	126	126	-	-	-	-	-	-	-	378
Zanobanzi (Pty)Ltd	-	-	126	126	126	-	-	-	-	-	-	-	378
Lekos Towing	-	-	498	498	498	-	-	-	-	-	-	-	1 494
Khanali Trading (Pty)Ltd	-	-	858	858	858	-	-	-	-	-	-	-	2 574
Zanobanzi (Pty) Ltd	-	-	478	478	478	-	-	-	-	-	-	-	1 434
Ilungelo Lamatiwane	-	-	303	303	303	-	-	-	-	-	-	-	909
World Focus	-	-	225	225	225	-	-	-	-	-	-	-	675
World Focus 123 CC	-	-	190	190	190	-	-	-	-	-	-	-	570
Total Operating Expenditure Implication	175 410	57 590	105 121	67 320	69 654	4 884	5 229	5 669	6 211	6 753	7 275	7 921	519 038

Table MBRR SA33 - Contracts having future budgetary implications

Description	Preceding Years	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework			Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Contract Value
	Total	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand													
Parent Municipality:													
Capital Expenditure Obligation By Contract													
ZAI Esikhaleni Intersection 8/2/1/umh04	2 000	2 000	1 440	-	-	-	-	-	-	-	-	-	5 440
Leomat Esikheleni Intersection	1 600	38 000	16 000	-	-	-	-	-	-	-	-	-	55 600
Mariswe Rural Road Projects 8/2/1/umh89	3 900	2 500	3 000	1 600	2 500	-	-	-	-	-	-	-	13 500
Ilifa Empangeni A Rank 8/2/1/490	300	300	10 000	6 300	7 000	5 000	4 500	-	-	-	-	-	33 400
HN Consulting 8/2/1/umh 338 CIA Phase 1	320	2 900	5 300	3 200	300	-	-	-	-	-	-	-	12 020
Ilifa CBD south 8/2/1/umh338	-	400	3 200	2 400	2 000	1 600	500	-	-	-	-	-	10 100
Mariswe Mzingazi Bridge	-	3 500	8 800	3 430	3 000	700	-	-	-	-	-	-	19 430
Contract 3 etc	-	-	-	-	-	-	-	-	-	-	-	-	-
FIDELITY SECURITY SERVICES		458											458
FREEMAN SECURITY PTY (LTD)		76											76
SELECT SECURITY SERVICES T/A CRG		189											189
MAFOKO SECURITY SERVICES		48											48
PROSECURE													-
OCEAN DAWN		132											132
UNITRADE 1047 CC T/A ISINDINGO SECURITY		30											30
Total Capital Expenditure Implication	8 120	50 534	47 740	16 930	14 800	7 300	5 000	-	-	-	-	-	150 424
Total Parent Expenditure Implication	183 530	108 124	152 861	84 250	84 454	12 184	10 229	5 669	6 211	6 753	7 275	7 921	669 462

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 50 MBRR SA34a - Capital expenditure on new assets by asset class

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	216 324	171 510	224 268	475 438	414 330	414 330	474 784	330 919	332 443
Roads Infrastructure	14 504	6 260	56 087	131 746	100 915	100 915	87 680	81 500	80 860
<i>Roads</i>	12 552	1 823	52 558	125 746	96 592	96 592	62 718	68 000	67 000
<i>Road Structures</i>	1 952	1 141	3 529	6 000	4 324	4 324	24 962	13 500	13 860
<i>Road Furniture</i>	–	3 295	–	–	–	–	–	–	–
Storm water Infrastructure	–	8 137	–	–	–	–	38 416	1 200	–
<i>Drainage Collection</i>	–	314	–	–	–	–	–	–	–
<i>Storm water Conveyance</i>	–	7 822	–	–	–	–	38 416	1 200	–
Electrical Infrastructure	19 188	44 196	19 603	66 937	35 764	35 764	47 277	50 763	43 480
<i>HV Transmission Conductors</i>	11 005	–	257	–	–	–	–	–	–
<i>MV Networks</i>	–	–	2 644	54 751	23 578	23 578	33 681	30 681	22 291
<i>LV Networks</i>	8 183	44 196	16 702	12 186	12 186	12 186	13 596	20 082	21 189

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class									
Water Supply Infrastructure	69 794	45 725	106 412	235 093	182 105	182 105	289 560	163 368	164 922
<i>Boreholes</i>	–	178	1 478	–	–	–	–	–	–
<i>Reservoirs</i>	619	356	3 849	2 500	2 500	2 500	49 891	79 000	93 000
<i>Pump Stations</i>	–	58	–	–	–	–	–	–	–
<i>Bulk Mains</i>	–	–	6 906	–	2 468	2 468	15 000	–	15 000
<i>Distribution</i>	61 926	41 258	88 735	229 593	173 589	173 589	224 669	84 368	56 922
<i>Distribution Points</i>	7 249	3 874	5 445	3 000	3 548	3 548	–	–	–
Sanitation Infrastructure	80 259	61 649	41 089	34 605	88 849	88 849	7 000	29 000	30 000
<i>Pump Station</i>	–	54	–	–	–	–	–	–	–
<i>Reticulation</i>	27 525	61 595	5 741	21 955	66 217	66 217	5 000	15 000	20 000
<i>Waste Water Treatment Works</i>	52 734	–	–	–	5 000	5 000	–	–	–
<i>Outfall Sewers</i>	–	–	35 348	12 650	17 633	17 633	2 000	14 000	10 000
Solid Waste Infrastructure	267	149	–	–	–	–	–	–	4 655
<i>Waste Transfer Stations</i>	267	149	–	–	–	–	–	–	–
<i>Waste Processing Facilities</i>	–	–	–	–	–	–	–	–	4 655
Coastal Infrastructure	–	–	–	7 000	4 634	4 634	4 511	4 650	8 000
<i>Sand Pumps</i>	–	–	–	4 000	2 200	2 200	3 000	3 000	3 000
<i>Piers</i>	–	–	–	3 000	1 434	1 434	1 511	1 650	5 000
<i>Promenades</i>	–	–	–	–	1 000	1 000	–	–	–
Information and Communication Infrastructure	32 312	5 395	1 075	58	2 063	2 063	340	438	526
<i>Data Centres</i>	32 312	5 395	1 075	58	2 063	2 063	340	438	526

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class									
Community Assets	40 192	18 578	16 404	30 895	24 141	24 141	46 158	29 950	20 307
Community Facilities	32 778	10 830	12 780	3 048	5 839	5 839	9 499	-	3 000
Halls	206	4 174	-	-	971	971	-	-	-
Centres	-	-	738	-	-	-	-	-	-
Crèches	-	4 609	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	6 688	-	-	-	-	-	-	-	-
Libraries	84	-	189	-	-	-	-	-	-
Parks	-	1 697	-	-	-	-	-	-	3 000
Stalls	7 227	350	1 272	3 048	4 868	4 868	9 499	-	-
Taxi Ranks/Bus Terminals	18 573	-	10 581	-	-	-	-	-	-
Sport and Recreation Facilities	7 413	7 749	3 624	27 847	18 302	18 302	36 659	29 950	17 307
Outdoor Facilities	7 413	7 749	3 624	27 847	18 302	18 302	36 659	29 950	17 307
Investment properties	-	239	-	-	-	-	-	-	-
Revenue Generating	-	239	-	-	-	-	-	-	-
Improved Property	-	239	-	-	-	-	-	-	-
Other assets	14 622	7 396	2 032	7 633	8 987	8 987	793	500	-
Operational Buildings	14 622	2 956	2 032	7 633	8 987	8 987	793	500	-
Municipal Offices	14 622	2 956	2 032	7 633	8 987	8 987	793	500	-
Housing	-	4 440	-	-	-	-	-	-	-
Staff Housing	-	4 440	-	-	-	-	-	-	-

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>									
<u>Intangible Assets</u>	35 509	54 746	23 738	–	2 341	2 341	–	–	–
Servitudes	3 552	–	–	–	–	–	–	–	–
Licences and Rights	31 956	54 746	23 738	–	2 341	2 341	–	–	–
Computer Software and Applications	31 956	54 746	23 738	–	2 341	2 341	–	–	–
<u>Computer Equipment</u>	1 242	142	214	465	5 410	5 410	2 886	3 100	3 300
Computer Equipment	1 242	142	214	465	5 410	5 410	2 886	3 100	3 300
<u>Furniture and Office Equipment</u>	2 058	2 308	1 527	1 286	2 069	2 069	1 485	1 595	1 664
Furniture and Office Equipment	2 058	2 308	1 527	1 286	2 069	2 069	1 485	1 595	1 664
<u>Machinery and Equipment</u>	34 986	23 587	27 706	15 521	27 993	27 993	41 984	38 990	51 848
Machinery and Equipment	34 986	23 587	27 706	15 521	27 993	27 993	41 984	38 990	51 848
<u>Transport Assets</u>	22 638	12 251	5 115	13 793	16 617	16 617	16 334	17 897	18 976
Transport Assets	22 638	12 251	5 115	13 793	16 617	16 617	16 334	17 897	18 976
<u>Land</u>	–	–	237	–	–	–	–	–	–
Land	–	–	237	–	–	–	–	–	–
Total Capital Expenditure on new assets	367 571	290 756	301 242	545 031	501 890	501 890	584 424	422 951	428 536

Table 51 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	94 686	41 711	32 085	61 354	104 641	104 641	80 931	137 673	169 597
Roads Infrastructure	39 734	–	9 075	28 780	36 566	36 566	26 000	22 686	41 000
<i>Roads</i>	39 305	–	8 476	19 280	24 167	24 167	20 000	14 686	15 000
<i>Road Structures</i>	415	–	599	9 500	12 398	12 398	6 000	8 000	26 000
<i>Road Furniture</i>	14	–	–	–	–	–	–	–	–
Electrical Infrastructure	36 406	18 665	17 111	16 050	52 745	52 745	35 780	32 987	40 597
<i>HV Substations</i>	–	467	784	3 000	5 257	5 257	11 000	14 487	17 405
<i>HV Switching Station</i>	–	–	–	1 500	1 500	1 500	13 016	–	–
<i>HV Transmission Conductors</i>	9 713	938	9 422	1 500	31 526	31 526	3 000	2 500	12 000
<i>MV Networks</i>	8 108	310	2 279	4 477	5 777	5 777	1 964	8 000	8 191
<i>LV Networks</i>	18 585	16 950	4 626	5 573	8 686	8 686	6 800	8 000	3 000
Water Supply Infrastructure	12 383	22 347	3 228	14 000	13 971	13 971	14 750	67 000	75 000
<i>Boreholes</i>	–	192	–	–	–	–	–	–	–
<i>Reservoirs</i>	–	948	–	–	–	–	–	–	–
<i>Bulk Mains</i>	–	–	180	–	–	–	–	–	–
<i>Distribution</i>	12 129	7 797	3 048	10 000	10 000	10 000	10 750	63 000	71 000
<i>Distribution Points</i>	254	13 410	–	4 000	3 971	3 971	4 000	4 000	4 000
Sanitation Infrastructure	6 163	–	965	–	–	–	–	–	–
<i>Pump Station</i>	2 687	–	741	–	–	–	–	–	–
<i>Reticulation</i>	3 476	–	225	–	–	–	–	–	–

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Coastal Infrastructure	–	–	440	1 600	434	434	4 401	15 000	13 000
<i>Piers</i>	–	–	440	1 600	434	434	4 401	15 000	13 000
Information and Communication Infrastructure	–	700	1 265	925	925	925	–	–	–
<i>Data Centres</i>	–	700	1 265	925	925	925	–	–	–
Community Assets	1 820	2 895	4 445	–	6 791	6 791	–	1 322	2 000
Community Facilities	1 432	2 690	4 445	–	1 641	1 641	–	1 322	2 000
<i>Halls</i>	1 140	2 282	4 445	–	1 641	1 641	–	–	–
<i>Libraries</i>	–	408	–	–	–	–	–	–	–
<i>Taxi Ranks/Bus Terminals</i>	293	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	387	204	–	–	5 149	5 149	–	–	–
<i>Outdoor Facilities</i>	387	204	–	–	5 149	5 149	–	–	–
Other assets	5 976	1 361	11 532	11 127	2 381	2 381	9 580	4 451	4 606
Operational Buildings	5 976	1 361	11 532	11 127	2 381	2 381	9 580	4 451	4 606
<i>Municipal Offices</i>	5 976	1 361	11 532	11 127	2 381	2 381	9 580	4 451	4 606
Intangible Assets	–	–	–	828	1 128	1 128	397	435	462
Licences and Rights	–	–	–	828	1 128	1 128	397	435	462
<i>Computer Software and Applications</i>	–	–	–	828	1 128	1 128	397	435	462
Computer Equipment	–	6 022	–	–	25	25	–	–	–
Computer Equipment	–	6 022	–	–	25	25	–	–	–

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
<u>Furniture and Office Equipment</u>	–	–	–	90	–	–	–	–	–
Furniture and Office Equipment	–	–	–	90	–	–	–	–	–
<u>Machinery and Equipment</u>	13 549	22 109	–	2 500	3 412	3 412	–	–	–
Machinery and Equipment	13 549	22 109	–	2 500	3 412	3 412	–	–	–
<u>Transport Assets</u>	–	–	–	–	625	625	–	–	–
Transport Assets	–	–	–	–	625	625	–	–	–
Total Capital Expenditure on renewal of existing assets	116 031	74 098	48 063	75 899	119 002	119 002	90 908	143 880	176 665
<i>Renewal of Existing Assets as % of total capex</i>	686%	14%	13%	11%	16%	16%	11%	21%	24%
<i>Renewal of Existing Assets as % of deprecn"</i>	33%	16%	14%	16%	28%	28%	21%	31%	37%

Table 52 MBRR SA34e – Capital expenditure on the upgrading of existing assets by asset class

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	6 967	111 395	15 550	40 404	41 067	41 067	38 650	33 197	39 475
Roads Infrastructure	3 356	66 684	–	800	5 271	5 271	2 500	9 000	15 000
<i>Roads</i>	3 356	66 684	–	800	5 271	5 271	2 500	9 000	15 000
Electrical Infrastructure	1 701	17 920	8 691	–	123	123	–	–	–
<i>HV Transmission Conductors</i>	–	6 693	–	–	–	–	–	–	–
<i>MV Switching Stations</i>	1 701	–	–	–	–	–	–	–	–
<i>MV Networks</i>	–	8 736	8 691	–	123	123	–	–	–
<i>LV Networks</i>	–	2 492	–	–	–	–	–	–	–
Water Supply Infrastructure	(2 880)	7 872	3 731	23 000	16 700	16 700	9 000	9 000	4 988
<i>Reservoirs</i>	–	–	–	–	–	–	–	5 500	3 500
<i>Pump Stations</i>	–	–	–	14 000	7 900	7 900	4 000	1 000	988
<i>Water Treatment Works</i>	–	–	–	9 000	8 800	8 800	4 000	1 000	–
<i>Distribution</i>	(2 880)	7 872	3 731	–	–	–	1 000	1 500	500
Sanitation Infrastructure	4 261	16 935	3 127	10 000	13 000	13 000	24 000	9 000	15 987
<i>Pump Station</i>	–	840	–	–	–	–	–	–	–
<i>Reticulation</i>	2 279	16 095	–	–	1 500	1 500	2 000	–	–
<i>Waste Water Treatment Works</i>	1 982	–	3 127	–	–	–	–	1 000	5 987
<i>Outfall Sewers</i>	–	–	–	10 000	11 500	11 500	22 000	8 000	10 000
Solid Waste Infrastructure	–	1 405	–	1 104	2 503	2 503	–	2 797	–
<i>Waste Transfer Stations</i>	–	1 405	–	1 104	2 503	2 503	–	2 797	–
Information and Communication Infrastructure	529	579	–	5 500	3 470	3 470	3 150	3 400	3 500
<i>Data Centres</i>	529	579	–	5 500	3 470	3 470	3 150	3 400	3 500

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Community Assets	2 117	12 928	2 668	200	19 857	19 857	30 317	36 960	36 704
Community Facilities	301	10 796	2 668	200	8 895	8 895	15 143	22 651	21 748
Halls	(4)	–	–	–	3 584	3 584	6 000	5 175	5 330
Fire/Ambulance Stations	–	–	–	200	200	200	554	1 035	1 071
Libraries	–	–	–	–	441	441	–	1 700	–
Cemeteries/Crematoria	305	–	2 668	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	10 796	–	–	4 671	4 671	8 589	14 741	15 346
Sport and Recreation Facilities	1 817	2 132	–	–	10 961	10 961	15 174	14 309	14 956
Outdoor Facilities	1 817	2 132	–	–	10 961	10 961	15 174	14 309	14 956
Investment properties	114	155	–	–	–	–	19 500	16 955	–
Revenue Generating	–	155	–	–	–	–	19 500	16 955	–
Improved Property	–	155	–	–	–	–	19 500	16 955	–
Non-revenue Generating	114	–	–	–	–	–	–	–	–
Improved Property	114	–	–	–	–	–	–	–	–
Other assets	7 000	27 348	–	10 300	26 902	26 902	67 169	38 213	61 641
Operational Buildings	7 000	27 348	–	10 300	20 637	20 637	67 169	38 213	61 641
Municipal Offices	7 000	27 348	–	10 300	20 637	20 637	67 169	35 625	58 963
Workshops	–	–	–	–	–	–	–	2 588	2 678
Housing	–	–	–	–	6 265	6 265	–	–	–
Social Housing	–	–	–	–	6 265	6 265	–	–	–
Intangible Assets	–	–	–	–	53 992	53 992	–	–	–
Licences and Rights	–	–	–	–	53 992	53 992	–	–	–
Computer Software and Applications	–	–	–	–	53 992	53 992	–	–	–
Machinery and Equipment	721	–	–	–	–	–	–	–	–
Machinery and Equipment	721	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	16 919	151 826	18 218	50 904	141 817	141 817	155 636	125 325	137 819
Upgrading of Existing Assets as % of total capex	0%	29%	5%	8%	19%	19%	19%	18%	19%
Upgrading of Existing Assets as % of deprecn"	5%	32%	5%	11%	34%	34%	36%	27%	29%

Table 53 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	302 041	318 005	442 703	521 179	520 349	520 349	538 049	560 352	584 544
Roads Infrastructure	69 391	87 406	102 677	117 534	117 652	117 652	120 676	125 682	131 094
Roads	68 537	87 406	58 221	80 066	80 879	80 879	81 772	85 158	88 811
Road Structures	–	–	25 300	11 999	11 999	11 999	12 466	12 987	13 554
Road Furniture	854	–	19 155	25 469	24 773	24 773	26 438	27 537	28 729
Storm water Infrastructure	40 209	–	47 654	36 795	36 424	36 424	37 860	39 415	41 110
Drainage Collection	4 489	–	12 286	16 837	13 462	13 462	13 996	14 566	15 189
Storm water Conveyance	35 720	–	35 368	19 959	22 962	22 962	23 865	24 849	25 921
Electrical Infrastructure	65 780	70 774	127 841	165 828	165 164	165 164	169 838	176 884	184 522
HV Switching Station	–	44 191	–	–	–	–	–	–	–
HV Transmission Conductors	9 357	–	4 702	7 144	7 254	7 254	5 960	6 198	6 452
MV Substations	–	–	5 485	5 202	4 702	4 702	4 871	5 067	5 278
MV Networks	32 882	26 583	95 505	124 484	124 209	124 209	129 010	134 387	140 232
LV Networks	23 541	–	22 149	28 999	28 999	28 999	29 998	31 233	32 559
Water Supply Infrastructure	92 452	–	101 463	123 010	123 110	123 110	127 170	132 460	138 213
Boreholes	–	–	352	512	512	512	527	548	571
Water Treatment Works	–	–	1 280	1 856	1 856	1 856	1 912	1 988	2 072
Distribution	92 452	–	91 275	116 467	116 467	116 467	120 449	125 470	130 937
Distribution Points	–	–	8 557	4 175	4 275	4 275	4 282	4 453	4 633
Sanitation Infrastructure	29 989	159 825	60 310	75 660	75 660	75 660	80 070	83 380	86 969
Pump Station	16 756	–	29 521	34 320	34 320	34 320	35 612	37 093	38 705
Reticulation	13 233	159 825	27 184	31 032	31 032	31 032	32 173	33 509	34 956
Waste Water Treatment Works	–	–	3 605	10 308	10 308	10 308	12 286	12 778	13 308
Rail Infrastructure	853	–	2 016	1 270	1 270	1 270	1 321	1 373	1 431
Rail Lines	853	–	2 016	1 270	1 270	1 270	1 321	1 373	1 431

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
Coastal Infrastructure	–	–	743	1 082	1 070	1 070	1 113	1 158	1 206
Revetments	–	–	743	1 082	1 070	1 070	1 113	1 158	1 206
Information and Communication Infrastructure	3 369	–	–	–	–	–	–	–	–
Data Centres	3 369	–	–	–	–	–	–	–	–
<u>Community Assets</u>	73 421	68 308	75 754	100 095	99 502	99 502	100 936	105 159	109 766
Community Facilities	68 532	4 227	66 904	89 228	90 978	90 978	92 541	96 414	100 641
Halls	13 634	1 632	2 815	3 876	3 876	3 876	4 027	4 195	4 379
Fire/Ambulance Stations	146	105	392	416	566	566	587	612	638
Museums	–	6	–	–	–	–	–	–	–
Libraries	949	466	691	1 002	1 002	1 002	1 035	1 078	1 126
Cemeteries/Crematoria	2 451	2 018	3 710	4 066	4 416	4 416	4 223	4 399	4 590
Parks	51 295	–	58 710	79 023	80 273	80 273	81 789	85 214	88 952
Public Ablution Facilities	58	–	554	799	799	799	830	865	903
Taxi Ranks/Bus Terminals	–	–	33	47	47	47	49	51	53
Sport and Recreation Facilities	4 888	64 081	8 850	10 867	8 524	8 524	8 395	8 745	9 126
Outdoor Facilities	4 888	64 081	8 850	10 867	8 524	8 524	8 395	8 745	9 126
	–	1	1						
<u>Heritage assets</u>	103	–	83	120	120	120	124	130	135
Historic Buildings	103	–	83	120	120	120	124	130	135

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
<u>Other assets</u>	250	9 387	26 600	24 314	27 478	27 478	29 117	30 323	31 636
Operational Buildings	188	9 298	26 139	23 651	26 815	26 815	28 428	29 605	30 886
Municipal Offices	188	9 298	26 139	23 651	26 815	26 815	28 428	29 605	30 886
Housing	62	89	460	663	663	663	690	718	750
Social Housing	62	89	460	663	663	663	690	718	750
<u>Computer Equipment</u>	–	–	11 958	10 374	10 374	10 374	10 683	11 111	11 577
Computer Equipment	–	–	11 958	10 374	10 374	10 374	10 683	11 111	11 577
<u>Furniture and Office Equipment</u>	527	–	58	28	84	84	88	91	95
Furniture and Office Equipment	527	–	58	28	84	84	88	91	95
<u>Machinery and Equipment</u>	1 308	4 664	36 065	25 589	26 422	26 422	27 345	28 442	29 637
Machinery and Equipment	1 308	4 664	36 065	25 589	26 422	26 422	27 345	28 442	29 637
<u>Transport Assets</u>	39 474	42 525	50 147	58 967	58 967	58 967	61 113	63 644	66 377
Transport Assets	39 474	42 525	50 147	58 967	58 967	58 967	61 113	63 644	66 377
Total Repairs and Maintenance Expenditure	417 124	442 889	643 369	740 665	743 296	743 296	767 455	799 251	833 766
<i>R&M as a % of PPE</i>	6.7%	7.1%	10.4%	11.2%	11.5%	11.5%	11.9%	11.7%	11.8%
<i>R&M as % Operating Expenditure</i>	15.1%	14.1%	19.9%	21.3%	20.6%	20.6%	36.1%	20.3%	20.2%

Table 54 MBRR SA34d – Depreciation by asset class

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	267 628	363 256	244 206	371 901	288 230	288 230	305 503	296 572	317 398
Roads Infrastructure	61 085	88 721	53 785	90 362	67 835	67 835	73 340	79 177	77 516
<i>Roads</i>	57 273	73 381	43 267	74 738	55 593	55 593	58 775	63 800	61 104
<i>Road Structures</i>	–	1 094	3 972	1 114	5 605	5 605	8 068	11 692	13 863
<i>Road Furniture</i>	3 812	14 247	6 547	14 511	6 638	6 638	6 497	3 686	2 550
Storm water Infrastructure	17 432	20 409	16 900	20 786	17 114	17 114	18 044	22 971	22 646
<i>Drainage Collection</i>	1 610	3 616	3 551	3 683	3 550	3 550	3 483	4 016	3 950
<i>Storm water Conveyance</i>	15 823	16 785	13 342	17 095	13 556	13 556	14 554	18 946	18 687
<i>Attenuation</i>	–	8	7	8	7	7	7	9	8
Electrical Infrastructure	30 053	23 885	26 420	25 240	29 870	29 870	32 017	40 702	45 510
<i>HV Substations</i>	4 923	11 164	11 511	11 781	9 056	9 056	9 243	10 720	11 488
<i>HV Switching Station</i>	–	–	–	–	100	100	524	1 135	1 116
<i>HV Transmission Conductors</i>	1 864	588	1 250	620	1 377	1 377	1 449	1 456	1 990
<i>MV Substations</i>	–	3 043	1 690	3 211	1 639	1 639	1 608	1 724	1 569
<i>MV Switching Stations</i>	20 665	–	–	–	–	–	–	–	–
<i>MV Networks</i>	9	6 053	8 542	6 387	12 879	12 879	13 800	19 053	20 829
<i>LV Networks</i>	2 592	3 038	3 427	3 240	4 819	4 819	5 394	6 614	8 518

Table MBRR SA34d – Depreciation by asset class (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Depreciation by Asset Class/Sub-class</u>									
Water Supply Infrastructure	111 558	114 750	85 989	118 006	105 397	105 397	114 092	110 889	125 762
<i>Dams and Weirs</i>	–	–	–	–	–	–	–	–	–
<i>Boreholes</i>	–	99	111	879	111	111	109	131	129
<i>Reservoirs</i>	2 779	13 924	13 058	14 016	12 937	12 937	13 148	8 670	9 855
<i>Pump Stations</i>	9 552	127	127	130	987	987	1 099	1 509	1 561
<i>Water Treatment Works</i>	–	7 813	7 424	7 995	8 024	8 024	7 936	8 313	6 413
<i>Bulk Mains</i>	60 606	12 427	51 372	12 716	50 842	50 842	49 874	29 223	28 752
<i>Distribution</i>	281	80 360	13 897	82 271	32 496	32 496	41 925	63 043	79 054
<i>Distribution Points</i>	38 340	–	–	–	–	–	–	–	–
Sanitation Infrastructure	44 561	111 743	57 411	113 652	62 417	62 417	62 243	34 593	35 968
<i>Pump Station</i>	22 613	3 858	3 586	3 907	3 776	3 776	3 704	3 752	3 243
<i>Reticulation</i>	21 948	100 729	49 425	102 467	52 689	52 689	51 915	22 681	23 490
<i>Waste Water Treatment Works</i>	–	4 004	2 679	4 073	2 687	2 687	2 635	2 590	1 948
<i>Outfall Sewers</i>	–	3 151	1 722	3 205	3 266	3 266	3 988	5 570	7 287
Solid Waste Infrastructure	528	513	548	587	715	715	702	938	1 172
<i>Waste Transfer Stations</i>	528	11	40	587	207	207	203	352	633
<i>Waste Separation Facilities</i>	–	503	508	–	508	508	499	586	539
Rail Infrastructure	162	109	92	111	559	559	90	95	93
<i>Rail Lines</i>	162	109	92	111	92	92	90	95	93
<i>Rail Structures</i>	–	–	–	–	467	467	–	–	–

Table MBRR SA34d – Depreciation by asset class (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Depreciation by Asset Class/Sub-class</u>									
Coastal Infrastructure	–	809	703	818	1 452	1 452	2 044	3 419	4 899
<i>Sand Pumps</i>	–	–	–	–	293	293	715	1 089	1 302
<i>Piers</i>	–	–	–	–	456	456	640	1 647	2 953
<i>Promenades</i>	–	809	703	818	703	703	689	683	644
Information and Communication Infrastructure	2 249	2 317	2 357	2 341	2 870	2 870	2 930	3 789	3 833
<i>Data Centres</i>	2 249	–	–	–	515	515	619	1 026	1 312
<i>Core Layers</i>	–	2 317	2 357	2 341	2 356	2 356	2 311	2 763	2 521
<u>Community Assets</u>	18 116	27 275	25 721	27 262	29 788	29 788	35 435	44 903	45 415
Community Facilities	7 888	14 294	13 325	14 097	14 284	14 284	15 020	17 836	17 739
<i>Halls</i>	1 517	14 294	3 018	3 141	3 430	3 430	3 621	4 271	3 643
<i>Centres</i>	–	–	–	–	117	117	245	293	288
<i>Crèches</i>	422	–	197	742	222	222	217	257	244
<i>Clinics/Care Centres</i>	130	–	291	–	291	291	286	180	168
<i>Fire/Ambulance Stations</i>	673	–	1 432	1 516	1 445	1 445	1 436	1 618	1 485
<i>Libraries</i>	867	–	1 211	1 360	1 234	1 234	1 211	1 311	943
<i>Cemeteries/Crematoria</i>	734	–	978	1 029	856	856	840	1 000	1 059
<i>Parks</i>	1 958	–	2 853	2 815	2 853	2 853	2 799	3 346	3 387
<i>Public Ablution Facilities</i>	741	–	461	–	461	461	452	455	443
<i>Markets</i>	149	–	–	–	–	–	–	–	–
<i>Stalls</i>	–	–	–	–	958	958	1 250	1 866	1 836
<i>Airports</i>	–	–	100	128	100	100	98	85	72
<i>Taxi Ranks/Bus Terminals</i>	697	–	2 785	3 366	2 319	2 319	2 566	3 154	4 172
Sport and Recreation Facilities	10 228	12 981	12 396	13 165	15 504	15 504	20 415	27 067	27 675
<i>Outdoor Facilities</i>	10 228	12 981	12 396	13 165	15 504	15 504	20 415	27 067	27 675

Table MBRR SA34d – Depreciation by asset class (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Investment properties</u>	746	534	540	539	540	540	1 167	2 764	3 269
Revenue Generating	–	534	540	–	540	540	1 167	2 764	3 269
<i>Improved Property</i>	–	534	540	–	540	540	1 167	2 764	3 269
Non-revenue Generating	746	–	–	539	–	–	–	–	–
<i>Improved Property</i>	746	–	–	539	–	–	–	–	–
<u>Other assets</u>	16 623	24 383	24 579	25 013	28 290	28 290	30 270	39 262	37 113
Operational Buildings	14 451	13 700	14 110	14 329	17 396	17 396	19 583	27 024	26 156
<i>Municipal Offices</i>	14 380	12 378	12 261	12 982	15 139	15 139	17 369	24 589	23 762
<i>Workshops</i>	–	33	23	33	23	23	22	124	322
<i>Yards</i>	–	–	1 827	1 314	2 234	2 234	2 192	2 311	2 072
<i>Laboratories</i>	71	–	–	–	–	–	–	–	–
<i>Depots</i>	–	1 289	–	–	–	–	–	–	–
Housing	2 172	10 684	10 469	10 684	10 895	10 895	10 687	12 239	10 958
<i>Staff Housing</i>	–	1 504	1 374	1 504	1 377	1 377	1 350	1 199	983
<i>Social Housing</i>	2 172	9 180	9 095	9 180	9 518	9 518	9 337	11 040	9 975

Table MBRR SA34d – Depreciation by asset class (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Intangible Assets</u>	2 335	10 593	7 420	2 198	15 184	15 184	14 189	16 633	16 279
Licences and Rights	2 335	10 593	7 420	2 198	15 184	15 184	14 189	16 633	16 279
Computer Software and Applications	2 335	10 593	7 420	2 198	15 184	15 184	14 189	16 633	16 279
<u>Computer Equipment</u>	4 564	4 138	5 163	4 181	4 792	4 792	3 498	3 253	2 964
Computer Equipment	4 564	4 138	5 163	4 181	4 792	4 792	3 498	3 253	2 964
<u>Furniture and Office Equipment</u>	3 101	2 620	2 925	2 772	2 617	2 617	1 931	1 909	1 829
Furniture and Office Equipment	3 101	2 620	2 925	2 772	2 617	2 617	1 931	1 909	1 829
<u>Machinery and Equipment</u>	23 937	27 167	30 717	27 898	34 734	34 734	31 144	37 626	41 234
Machinery and Equipment	23 937	27 167	30 717	27 898	34 734	34 734	31 144	37 626	41 234
<u>Transport Assets</u>	11 510	12 691	14 227	12 810	14 824	14 824	11 862	15 079	16 498
Transport Assets	11 510	12 691	14 227	12 810	14 824	14 824	11 862	15 079	16 498
Total Depreciation	348 561	472 658	355 497	474 573	418 999	418 999	435 000	458 000	482 000

Table 55 MBRR SA35 - Future financial implications of the capital budget

Vote Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
Capital expenditure							
Vote 1 - CITY DEVELOPMENT	58 879	30 165	56 606	6 726	6 869	6 869	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	7 688	18 743	21 278	18 659	23 230	23 230	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	297	326	346	371	401	401	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	65 877	59 097	54 193	32 604	37 136	37 136	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	50 823	32 382	27 967	28 695	16 938	16 938	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	6 376	6 938	7 326	7 835	8 437	8 437	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	256	280	296	317	343	343	–
Vote 8 - FINANCIAL SERVICES	248	272	288	309	336	336	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	125 530	126 140	126 402	131 810	145 903	145 903	–
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	350 943	285 368	295 397	341 417	321 335	321 335	–
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	163 997	132 386	152 860	122 344	132 390	132 390	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	54	59	62	66	71	71	–
						–	
Total Capital Expenditure	830 967	692 156	743 020	691 152	693 390	693 390	–

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

Vote Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
Future operational costs by vote							
Vote 1 - CITY DEVELOPMENT	141 476	145 096	153 226	156 575	159 400	159 400	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	292 996	302 954	316 704	329 579	344 101	344 101	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	116 698	119 540	124 691	129 571	135 749	135 749	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	305 636	321 835	334 181	344 531	357 490	357 490	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	30 062	35 270	32 989	33 778	32 895	32 895	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	10 081	13 960	10 714	11 924	11 312	11 312	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	7 956	8 179	8 472	8 810	9 188	9 188	–
Vote 8 - FINANCIAL SERVICES	25 984	26 639	27 658	28 687	29 928	29 928	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 740 008	1 877 149	2 021 865	2 167 603	2 328 342	2 328 342	–
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	884 433	879 582	925 141	954 755	1 001 582	1 001 582	–
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	292 213	308 554	314 123	321 377	331 311	331 311	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	35 872	36 856	38 464	39 989	41 778	41 778	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	51 712	51 658	52 626	54 769	57 280	57 280	–
Total future operational costs	3 935 127	4 127 272	4 360 851	4 581 945	4 840 355	4 840 355	–

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

Vote Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
<u>Future revenue by source</u>							
Property rates	617 378	648 246	654 976	674 625	694 864	694 864	–
Service charges - electricity revenue	1 790 123	1 949 444	2 007 927	2 068 165	2 130 210	2 130 210	–
Service charges - water revenue	469 986	493 485	508 290	523 538	539 245	539 245	–
Service charges - sanitation revenue	107 610	110 834	114 159	117 583	121 111	121 111	–
Service charges - refuse revenue	107 607	112 987	116 377	119 868	123 464	123 464	–
Rental of facilities and equipment	10 407	10 719	11 041	11 372	11 713	11 713	–
Interest earned - external investments	65 000	67 000	69 000	71 000	73 000	73 000	–
Interest earned - outstanding debtors	118	122	125	129	133	133	–
Fines, penalties and forfeits	10 768	11 091	11 424	11 766	12 119	12 119	–
Licences and permits	3 526	3 632	3 741	3 853	3 968	3 968	–
Agency services	6 179	6 365	6 556	6 752	6 955	6 955	–
Transfers and subsidies	441 914	469 277	473 324	473 324	473 324	473 324	–
Other revenue	36 284	37 508	38 777	40 091	41 633	41 633	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	172 956	174 288	174 517	164 420	164 420	164 420	–
Total future revenue	3 839 854	4 094 997	4 190 231	4 286 487	4 396 158	4 396 158	–
Net Financial Implications	926 240	724 431	913 640	986 610	1 137 587	1 137 587	–

Table 56 MBRR SA36 - Detailed capital budget per municipal vote

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Community and Social Services	COMPACTON OF RICHARDSBAY AND ESIKHALENI	Renewal	A diverse, socially cohesive society with a common	Growth	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	–	–	–	–	1 322	2 000
Community and Social Services	New Cem Dev- Ext of RB Cem and Esikh Cem	Upgrading	A diverse, socially cohesive society with a common	Growth	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	2 668	–	–	–	–	–
Community and Social Services	Constr of DMV Hall	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	–	500	–	–	–	–
Community and Social Services	FURNITURE FOR MANCECE HALL	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	–	30	–	–	–	–
Community and Social Services	FURNITURE UBIZO CENTRE	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	–	200	–	–	–	–
Community and Social Services	MANCECE HALL	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	–	–	–	–	–	–
Community and Social Services	ENSELENI HALL UPGRADE	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	30	–	–	–	–	–
Community and Social Services	Refurb of Hlanganani Hall	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	(799)	1 141	–	–	–	–
Community and Social Services	REFURBISHMENT OF AQUADENE HALL	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	–	–	5 000	5 175	5 330	–
Community and Social Services	REFURBISHMENT OF BRACKENHAM HALL	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Umhlathuze:Ward:Ward 26	364	3 134	–	–	–	–
Community and Social Services	REPLACEMENT OF ENSELENI HALL ROOF	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	(270)	–	–	–	–	–
Community and Social Services	UBIZO MULTI PURPOSE CENTER	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Umhlathuze:Ward:Ward 32	469	971	–	–	–	–
Community and Social Services	ALTON DEPOT - CAR PORTS	New	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	300	–	–	–	–
Community and Social Services	ALTON DEPOT - FENCING	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	3 300	–	–	–	–
Community and Social Services	ALTON DEPOT - GENERATORS (SOLAR PANELS)	New	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	270	–	–	–	–
Community and Social Services	Alton Mech W/Shop & North Depot (Abluth)	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Workshops	Whole of the Municipality	–	–	–	2 588	2 678	–
Community and Social Services	BAY HALL REFURBISHMENT DESIGN AND SPECIF	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	–	450	1 000	–	–	–
Community and Social Services	BUILDINGS & STRUCTURES: COUNTER FUNDING	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	(2 512)	–	–	–	–	–
Community and Social Services	CONSTR OF VARIOUS COMMUNITY FACILITIES	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	(5 508)	–	–	–	–	–
Community and Social Services	CONSTR PLANS: EMP BUSINESS HUB CONCEPT	New	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	2 863	–	–	–	–
Community and Social Services	Construction of SCM Stores Second Floor	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	(11 248)	–	–	–	–	–
Community and Social Services	Design/ Cons of SMME R Parks (Esikh) -Ph1	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Stalls	Umhlathuze:Ward:Ward 21	–	4 868	9 499	–	–	–
Community and Social Services	DESIGN & DRAWINGS-RENOV TO EMP CIVIC 1&2	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	2 500	–	2 588	2 678	–
Community and Social Services	Disaster Management Renovs to Buildings	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	1 050	–	–	–
Community and Social Services	EMPANGANI CIVIC 2-REPLACEMENT OF LIFTS	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	1 300	1 346	1 393	–
Community and Social Services	MUNICIPAL BUILDINGS FURNITURE	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	–	–	–	–	–	–
Community and Social Services	NTAMBANANA PROJECTS - BUILDING & STRUCT	New	An efficient and responsible infrastructure network	Inclusion and access	Community Facilities	Halls	Whole of the Municipality	2 512	–	–	–	–	–
Community and Social Services	R/BAY CIVIC - AIRCON COOLING TOWERS	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	650	–	–	–
Community and Social Services	R/BAY CIVIC - AIRCON NEW INSTALLATIONS	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	2 030	–	–	–
Community and Social Services	R/BAY CIVIC - FIRE EXTRACTION SYSTEM	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	1 500	1 553	1 607	–

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Community and Social Services	R/BAY CIVIC - REPL OF FIRE DETECTN SYST	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	–	1 500	1 553	1 607
Community and Social Services	R/BAY CIVIC - REPLACEMENT OF LIFTS	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	–	2 600	–	–
Community and Social Services	REFURB OF S/WATER SECT A - ESIKH DEP	New	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	(191)	–	–	–	–	–
Community and Social Services	Refurbishment of Empangeni Fire Station	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Community Facilities	Fire/Ambulance Stations	Whole of the Municipality	–	–	–	554	1 035	1 071
Community and Social Services	Renov and Up Office to Dep :N.S. W. Mec	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Umhlatuze:Ward:Ward 2	627	2 348	–	–	–	–
Community and Social Services	Renov to Richards Bay Civic Centre	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	1 847	–	–	–	–	–
Community and Social Services	Renovations of eSikheleni Finance Satell	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	(5 802)	1 470	–	–	–	–
Community and Social Services	Renovations of eSikheleni Finance Satell	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	15	–	–	–	–	–
Community and Social Services	Renovations of Richards Bay Civic Centre	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Community Facilities	Centres	Whole of the Municipality	–	–	–	–	–	–
Community and Social Services	RENOVATIONS OF RICHARDS BAY CIVIC CENTRE	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	695	–	–	–	–	–
Community and Social Services	RENOVATIONS TO EMPANGENI CIVIC 1 & 2	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	2 500	2 588	2 678	–
Community and Social Services	Renovs to Councillor Offices	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	150	52	–	–	–	–
Community and Social Services	RICHARDS BAY CIVIC - STRUCTURAL REPAIRS	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	3 500	6 374	2 070	2 143	–
Community and Social Services	Rural Road Office Palisade Fencing	New	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	17	1 584	–	–	–	–
Community and Social Services	Supply and Install of Rollers Doors	New	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	30	–	–	–	–
Community and Social Services	TILING AT EMPANGENI SMME ONE STOP SHOP	New	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	(120)	–	–	–	–	–
Community and Social Services	UMHLATHUZE GRADE A DRIVERS LICENCE AND T	New	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	1 940	660	–	–	–
Community and Social Services	Enseleni Library - Building Extension	Upgrading	A diverse, socially cohesive society with a common	Growth	Community Facilities	Libraries	Whole of the Municipality	–	–	–	1 700	–	–
Community and Social Services	Richards Bay Library - Upgr and Renov	Upgrading	A diverse, socially cohesive society with a common	Growth	Community Facilities	Libraries	Whole of the Municipality	173	441	–	–	–	–
Community and Social Services	Disaster Management Building Furniture	New	Prtict & enh our environm assets & natural resource	Spatial integration			Whole of the Municipality	–	365	215	236	250	–
Community and Social Services	Disaster Management Renovs to Buildings	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	1 450	–	–	–	–
Energy Sources	Melering of 132Kv and 11Kv Feeders	New	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	HV Substations	Whole of the Municipality	257	–	–	–	–	–
Energy Sources	Tools for Customer Serv and Planning	New	An efficicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	–	500	–	–	–	–
Energy Sources	132 Kv Station Refurb	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	HV Substations	Whole of the Municipality	–	–	–	–	–	10 709
Energy Sources	132 Kv Station Refurb	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	HV Substations	Whole of the Municipality	784	1 257	3 000	2 500	2 291	–
Energy Sources	132/11KV 30MVA CYGNUS TRANSFORMER INST	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	HV Switching Station	Whole of the Municipality	–	1 500	13 016	–	–	–
Energy Sources	132/11KV POLARIS SUBSTATION REFURB	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	HV Substations	Whole of the Municipality	–	–	–	5 633	–	–
Energy Sources	132/11KV POLARIS SUBSTATION REFURB	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	HV Substations	Whole of the Municipality	–	3 000	8 000	367	–	–
Energy Sources	132/11KV SCORPIO SUBSTATION REFURB	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	HV Substations	Whole of the Municipality	–	1 000	–	5 987	4 405	–
Energy Sources	132Kv Overhead Line Refurb	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	HV Transmission Conductors	Whole of the Municipality	458	3 182	3 000	2 500	12 000	–
Energy Sources	Aquadene Development	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	MV Networks	Umhlatuze:Ward:Ward 26	–	–	–	–	–	–
Energy Sources	Aquadene Development	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	MV Networks	Umhlatuze:Ward:Ward 26	3 743	123	–	–	–	–
Energy Sources	AQUADENE DEVELOPMENT	New	An efficicompel and responsi econ inf network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	6 429	9 592	–	–	–

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Energy Sources		Aquadene Development (IUDG)	Upgrading	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Umhlatuze:Ward:Ward 26	4 948	–	–	–	–
Energy Sources		Contract UMH386-18/19	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	HV Transmission Conductors	Whole of the Municipality	7 422	28 343	–	–	–
Energy Sources		CONTRACT UMH390-17/18	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	4 626	2 113	–	–	–
Energy Sources		Elect of Empangeni Mega House Proj (CRR)	New	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	2 133	–	–	–	–
Energy Sources		ELECTR OF EMPANGENI MEGA HOUSE PROJ PH1	New	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	6 742	3 980	–	–
Energy Sources		Electr of Empangeni Mega House Project	New	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	–	–	–	–
Energy Sources		Electr of Empangeni Mega Housing - Ph 1	New	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	10 407	20 109	23 681	14 291
Energy Sources		Electr of Empangeni Mega Housing - Ph 1	New	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	511	–	–	–	–
Energy Sources		Electrical Test Equipment (O&M)	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	(2 169)	–	–	–	–
Energy Sources		Energy Saving Initiative	New	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	4 808	5 000	5 000	8 620	10 011
Energy Sources		John Ross/Empang Main Road Str Light Ins	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	–	–	–	–	–
Energy Sources		LV ELECTRICAL NETWORK REFURBISHMENT	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	(212)	–	–	–	–
Energy Sources		Mv Electr Network Refurbishment	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	(3 680)	–	–	–	–
Energy Sources		MV ELECTRICAL NETWORK REFURBISHMENT	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	5 777	1 964	8 000	8 191
Energy Sources		NEW HOUSING DEVELOPMENTS ELECTR (INEP)	New	An efficient and responsible economic network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	–	–	7 000	8 000
Energy Sources		NGWELEZANE POLE REPLACEMENT	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	(76)	–	–	–	–
Energy Sources		Purchasing of 19 Chairs for Civic Centre	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	–	500	–	–	–
Energy Sources		Replace of Non-Energy Efficient Electr E	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	–	4 500	4 000	5 000	–
Energy Sources		Tools for Electricity Dept	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	–	–	144	158	168
Energy Sources		Contract UMH153-17/18	New	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	9 717	6 000	5 000	7 522	8 000
Energy Sources		Install of Str Light In Various Areas	New	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	(922)	1 186	3 596	3 940	3 178
Energy Sources		INSTALLATION OF HIGH MAST STRUCTURES	New	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	(10 028)	–	–	–	–
Energy Sources		JOHN ROSS/EMP MAIN ROAD STILIGHTING INST	Renewal	An efficient and responsible economic network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	–	2 073	2 800	3 000	3 000
Energy Sources		INST OF TELECOMMS NETWORK FOR ENTIRE COU	Renewal	An efficient and responsible economic network	Inclusion and access	Information and Communication	Data Centres	Whole of the Municipality	–	925	–	–	–
Energy Sources		Install of Telecom Netw for Entire COU	New	An efficient and responsible economic network	Inclusion and access	Information and Communication	Core Layers	Whole of the Municipality	188	–	–	–	–
Energy Sources		INSTALLATION OF APN CONNECTIVITY SYSTEM	Renewal	An efficient and responsible economic network	Inclusion and access	SL&R	Computer Software and Applications	Whole of the Municipality	–	1 128	397	435	462
Environmental Protection		INDIGENT OFFICE REFURBISHMENT	New	A diverse, socially cohesive society with a common	Growth	Operational Buildings	Municipal Offices	Whole of the Municipality	(26)	–	–	–	–
Executive and Council		Cost Furniture and Equipment	New	Respons, account, effective and effie local govern	Governance			Whole of the Municipality	–	–	73	76	78
Executive and Council		FURNITURE - OFFICE OF MUNICIPAL MANAGER	New	Respons, account, effective and effie local govern	Governance			Whole of the Municipality	–	51	54	59	62
Finance and Administration		Cost Furniture and Equipment	New	Respons, account, effective and effie local govern	Governance			Whole of the Municipality	–	–	20	21	22
Finance and Administration		REPLACEMENT OF OFFICE EQUIPMENT	New	Respons, account, effective and effie local govern	Governance			Whole of the Municipality	–	–	7	7	8

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Finance and Administration		1 X DOUBLE CAB 4X4 WITH CANOPY & EXTRA'S	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	250	-	-	-
Finance and Administration		13 X DOUBLE CAB 4X4 WITH CANOPIES AND EX	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	6 500	-	-	-
Finance and Administration		3 X 10 Ton Tipper Truck	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	1 781	-	-	-
Finance and Administration		4 X TLB 4X4 (URBAN WATER & SANITATION)	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	4 288	-	-	-
Finance and Administration		5 X 16000L WATER TANKERS	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	1 500	1 500	1 500
Finance and Administration		Asset Take-On Acquisition: MOVABLE	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	(308)	-	-	-	-
Finance and Administration		HORSE AND LOW BED TRAILER X 1	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	2 500	2 500	2 500
Finance and Administration		Insurance replacement fleet	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	-	-	-
Finance and Administration		RECYCLING TRUCK	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	1 200	1 200	1 200
Finance and Administration		Refuse Trucks	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	8 000	6 000	6 000	3 000
Finance and Administration		Replace Vehicles	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	9 867	16 334	17 897	18 976
Finance and Administration		Replacement of BMW	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	-	-	-
Finance and Administration		Replacement of Fleet (Insurance Claims)	Renewal	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	625	-	-	-
Finance and Administration		Replacement of Yellow Plant (CRR funded)	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	4 538	-	-	-
Finance and Administration		SKIP LOADER	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	2 398	2 400	2 420
Finance and Administration		SUPERSUCKER X 1	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	3 000	3 000	3 000
Finance and Administration		TIPPER TRUCK WITH GRABLINE	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	1 700	-	1 800
Finance and Administration		Tools for Fleet Management	Renewal	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	462	-	-	-
Finance and Administration		TRACTOR 4X4 WITH A SLASHER	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	800	800	800
Finance and Administration		TRAILER MOUNTED 6 INCH WATER PUMP	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	500	500	500
Finance and Administration		TRUCK MOUNTED JETTING MACHINE WITH 5000L	New	An efficient and responsible information network	Inclusion and access			Whole of the Municipality	-	-	6 000	6 000	6 000
Finance and Administration		OCCUPATIONAL CLINIC	Upgrading	A skilled and capable workforce to support an igrowth	Governance	Operational Buildings	Municipal Offices	Whole of the Municipality	1 475	25	-	-	-
Finance and Administration		OCCUPATIONAL clinic Jabulani Invoice09	Upgrading	A skilled and capable workforce to support an igrowth	Governance	Operational Buildings	Municipal Offices	Whole of the Municipality	-	505	-	-	-
Finance and Administration		Occupational Health Clinic Equip	New	A skilled and capable workforce to support an igrowth	Governance			Whole of the Municipality	-	79	112	122	130
Finance and Administration		Office Furniture for Occupational Clinic	New	A skilled and capable workforce to support an igrowth	Governance			Whole of the Municipality	-	-	112	122	130
Finance and Administration		Evacuation Chair (Ohs)	New	Quality basic education	Governance			Whole of the Municipality	-	40	-	-	-
Finance and Administration		OFFICE FURNITURE: HUMAN RESOURCES	New	Quality basic education	Governance			Whole of the Municipality	-	-	33	36	37
Finance and Administration		Asset Management Software	New	Responsible, account, effective and efficient local government	Governance	SL&R	Computer Software and Applications	Whole of the Municipality	-	-	-	-	-
Finance and Administration		Asset Take-On Acquisition: Non-Infrastr	New	Responsible, account, effective and efficient local government	Governance			Whole of the Municipality	(28)	-	-	-	-
Finance and Administration		CCTV Fleet Workshop	New	Responsible, account, effective and efficient local government	Governance			Whole of the Municipality	-	230	-	-	-

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Finance and Administration	Computer Equipm for Water and Sanitation	New	Respons, account, effective and effic local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality		–	–	500	500	500
Finance and Administration	Data Points New / Additional	New	Respons, account, effective and effic local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality		–	269	90	95	99
Finance and Administration	Disaster Management Building Comm System	New	Respons, account, effective and effic local govern	Governance	S.L&R	Computer Software and Applications	Whole of the Municipality		–	626	–	–	–
Finance and Administration	DISASTER MANAGEMENT BUILDING COMMUNIC	New	Respons, account, effective and effic local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality		648	–	–	–	–
Finance and Administration	Donations: In Kind: Computer Equipment	New	Respons, account, effective and effic local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality		64	–	–	–	–
Finance and Administration	ELECTR METER DATA UNIFICATION SYSTEM	New	Respons, account, effective and effic local govern	Governance	S.L&R	Computer Software and Applications	Whole of the Municipality		–	–	–	–	–
Finance and Administration	ERP SAP Implementation	New	Respons, account, effective and effic local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality		–	–	–	–	–
Finance and Administration	Firewall	New	Respons, account, effective and effic local govern	Governance	S.L&R	Computer Software and Applications	Whole of the Municipality		–	1 715	–	–	–
Finance and Administration	FRAUD AND SECURITY MANAGEMENT SYSTEM	New	Respons, account, effective and effic local govern	Governance	S.L&R	Computer Software and Applications	Whole of the Municipality		–	–	–	–	–
Finance and Administration	INTERNAL CCTV CAMERAS 8/21/UMH368-17/18	New	Respons, account, effective and effic local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality		522	–	–	–	–
Finance and Administration	INTERNAL CCTV CAMERAS 8/21/UMH368-17/18	New	Respons, account, effective and effic local govern	Governance			Whole of the Municipality		–	398	–	–	–
Finance and Administration	It Equip : Backup Battery	New	Respons, account, effective and effic local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality		–	20	–	–	–
Finance and Administration	Laptops and 2 Screens (Eap)	Renewal	Respons, account, effective and effic local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality		–	25	–	–	–
Finance and Administration	Mobile GIS Database Enhavem and Caplurin	Renewal	Respons, account, effective and effic local govern	Governance			Whole of the Municipality		0	–	–	–	–
Finance and Administration	Network Infrastructure Upgrd	Upgrading	Respons, account, effective and effic local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality		1 265	3 470	3 150	3 400	3 500
Finance and Administration	New & Replace of It Related Equip	New	Respons, account, effective and effic local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality		–	5 390	2 386	2 600	2 800
Finance and Administration	Office Equip (Blow Breathalyzer)	New	Respons, account, effective and effic local govern	Governance			Whole of the Municipality		–	–	–	–	–
Finance and Administration	Permit Card Printer	Renewal	Respons, account, effective and effic local govern	Governance			Whole of the Municipality		–	–	–	–	–
Finance and Administration	Public Wifi	New	Respons, account, effective and effic local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality		239	1 794	250	344	427
Finance and Administration	SAP FINANCIAL ERP SYSTEM (AM)	Upgrading	Respons, account, effective and effic local govern	Governance	S.L&R	Computer Software and Applications	Whole of the Municipality		(60 721)	–	–	–	–
Finance and Administration	SAP FINANCIAL ERP SYSTEM (BD)	Upgrading	Respons, account, effective and effic local govern	Governance	S.L&R	Computer Software and Applications	Whole of the Municipality		8 284	53 992	–	–	–
Finance and Administration	Equip for Legal Serv	New	Respons, account, effective and effic local govern	Governance			Whole of the Municipality		–	–	6	5	5
Finance and Administration	9MM PISTOLS	New	Orte a better South Africa and contribute to a bet	Growth			Whole of the Municipality		–	45	45	50	53
Finance and Administration	Furniture for SCM Stores Second Floor	New	An effici effeci and developm-orien public service	Governance			Whole of the Municipality		–	–	–	–	–
Housing	Roof Replacement Esikhaleni Flats	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Housing	Social Housing	Umhlathuze:Ward:Ward 17		–	6 265	–	–	–
Other	R/BAY Airport Air Side Pavements	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access			Whole of the Municipality		–	–	11 000	11 385	–
Other	R/BAY Airport Backup System	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access			Whole of the Municipality		–	–	1 500	1 500	–
Other	R/BAY Airport Fencing	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access			Whole of the Municipality		–	–	4 000	–	–
Other	R/BAY Airport Fire Equipment	New	An efficicompet and responsi econ inf network	Inclusion and access			Whole of the Municipality		–	–	–	–	12 000
Other	R/BAY Airport Land Side Pavements	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access			Whole of the Municipality		–	–	1 000	2 000	–
Other	R/BAY Airport Refurb/Structural Repairs	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access			Whole of the Municipality		–	–	2 000	2 070	–

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Planning and Development	INFR TO ASSIST SMME PROJ WITH OUTD ADV	New	Decent employment through inclusive growth	Growth	Roads	Road Furniture	Whole of the Municipality	(327)	–	–	–	–	–
Planning and Development	Alkanstrand Detailed Planning & Design	New	Decent employment through inclusive growth	Growth	Coastal	Promenades	Whole of the Municipality	–	1 000	–	–	–	–
Planning and Development	Asset Take-On Acquisition: Non-Infrastr	New	Decent employment through inclusive growth	Growth			Whole of the Municipality	–	–	–	–	–	–
Planning and Development	Construction of Market Stalls (Nseleni,	New	Decent employment through inclusive growth	Growth	Community Facilities	Stalls	Whole of the Municipality	1 272	–	–	–	–	–
Planning and Development	DESIGNS AND PLANS FOR WATERFRONT AREA	New	Decent employment through inclusive growth	Growth	Coastal	Piers	Whole of the Municipality	–	1 434	1 511	1 650	5 000	
Planning and Development	Donations: In Kind: Land: Dept Human Set	New	Decent employment through inclusive growth	Growth			Whole of the Municipality	237	–	–	–	–	–
Planning and Development	Empangeni Business Hub	New	Decent employment through inclusive growth	Growth	Operational Buildings	Municipal Offices	Whole of the Municipality	557	–	–	–	–	–
Planning and Development	EMPANGENI REVITALIZATION PROJECT	Renewal	Decent employment through inclusive growth	Growth	Operational Buildings	Municipal Offices	Umhlathe:Ward:Ward 23	–	328	–	–	–	–
Planning and Development	EMPANGENI REVITALIZATION PROJECT	Upgrading	Decent employment through inclusive growth	Growth	Operational Buildings	Municipal Offices	Umhlathe:Ward:Ward 23	–	3 539	57 245	28 380	51 464	
Planning and Development	Furniture City Development	New	A skilled and capable wforce to support an igrowth	Growth			Whole of the Municipality	–	–	123	135	142	
Public Safety	Fire Fighting Equip	New	Cte a better South Africa and contribute to a bet	Growth			Whole of the Municipality	–	618	884	969	1 027	
Public Safety	Fire Station :Upgr and Tiling of Contr R	Upgrading	Cte a better South Africa and contribute to a bet	Growth	Community Facilities	Fire/Ambulance Stations	Whole of the Municipality	–	200	–	–	–	–
Road Transport	Annual Kerb Replace Contr (Replace 161)	Renewal	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	–	1 749	1 500	1 500	1 500	
Road Transport	Annual kerb replacement	Renewal	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Whole of the Municipality	13	–	–	–	–	–
Road Transport	Annual Walkway Rehab (Repl I/CNDA1.162)	Renewal	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	–	1 838	1 500	1 500	1 500	
Road Transport	Annual Walkway Rehabilitation	Renewal	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Road Furniture	Whole of the Municipality	586	–	–	–	–	–
Road Transport	Aquadene Bulk Serv (Roads & Stormwater)	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Whole of the Municipality	(7 418)	–	–	–	–	–
Road Transport	AQUADENE BULK SERVICES (ROADS & STORMW)	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	4 757	–	–	–	–
Road Transport	Arterial Framework Plan Renewal	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	288	1 000	–	–	–
Road Transport	CIA Project Roads and Related Services -	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Umhlathe:Ward:Ward 2	3 657	–	–	–	–	–
Road Transport	Coastal Erosion Protection	New	An efficoompet and responsi econ inf network	Inclusion and access	Coastal	Sand Pumps	Whole of the Municipality	–	2 200	3 000	3 000	3 000	
Road Transport	Construction of Steel bridge	Renewal	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Road Structures	Umhlathe:Ward:Ward 2	–	3 000	–	5 000	23 000	
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	29 361	18 000	20 000	22 000	
Road Transport	Empangeni A Taxi Rank	Upgrading	An efficoompet and responsi econ inf network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathe:Ward:Ward 5	–	4 546	2 000	–	–	–
Road Transport	Esikhaleni Intersection	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Whole of the Municipality	23 193	15 000	23 209	20 000	–	–
Road Transport	Esikhaleni Mall Intersection Upgrade	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	–	15 000	–	–	–
Road Transport	Intersection Upgrade - Knotham Baal & A	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Roads	Umhlathe:Ward:Ward 1	549	–	–	–	–	–
Road Transport	Mzingazi/Tuzi Gazi Steel Bridge	Renewal	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	–	5 812	3 000	–	–	–
Road Transport	Pedestrian Bridges	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	23	907	20 962	10 000	10 360	
Road Transport	rfq constr,of bus shelter PD dms 1412263	New	An efficoompet and responsi econ inf network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	(381)	1 297	2 000	1 500	1 500	

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Road Transport	Road Resealing	Road Resealing	Renewal	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Umhlatuze:Ward:Ward 2	30	3	–	14 686	15 000
Road Transport	Roads Resealing	Roads Resealing	Renewal	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	5 036	24 164	20 000	–	–
Road Transport	Sustainable Rural Roads	Sustainable Rural Roads	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	735	251	–	–	–
Road Transport	Traffic Calming	Traffic Calming	New	An efficient and responsible economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	171	1 065	1 000	1 000	1 000
Road Transport	Upgrade Roads - Empangeni & Aquadene	Upgrade Roads - Empangeni & Aquadene	Upgrading	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	1 232	1 500	9 000	15 000
Road Transport	UPGR & NEW BULK SERV FOR AQUADENE HOUSING	UPGR & NEW BULK SERV FOR AQUADENE HOUSING	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	9 000	–	–	–
Road Transport	UPGR & NEW BULK SERV FOR DMV HOUSING	UPGR & NEW BULK SERV FOR DMV HOUSING	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	17 040	–	–	–
Road Transport	UPGR & NEW BULK SERVICES FOR MEGA HOUSING	UPGR & NEW BULK SERVICES FOR MEGA HOUSING	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	3 536	800	18 000	20 000
Road Transport	Upgr and Sign of Intersect: Tasselberry	Upgr and Sign of Intersect: Tasselberry	Upgrading	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	1 520	–	–	–
Road Transport	Upgrd & New Bulk Serv Mega Housing	Upgrd & New Bulk Serv Mega Housing	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	1 964	–	–	–	–
Road Transport	Upgrd & Signalise of 1 Intersection With	Upgrd & Signalise of 1 Intersection With	Upgrading	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Umhlatuze:Ward:Ward 1	–	2 519	1 000	–	–
Road Transport	URBAN ROADS FURNITURE	URBAN ROADS FURNITURE	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	–	–	–	–	–
Road Transport	Walkways	Walkways	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	289	–	–	–	–
Road Transport	Walkways (Replace project I/CNDA1.184)	Walkways (Replace project I/CNDA1.184)	New	An efficient and responsible economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	(72)	1 055	1 000	1 000	1 000
Road Transport	ENSELENI KWAKHOZA - PHASE 1	ENSELENI KWAKHOZA - PHASE 1	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	2 550	–	–	–
Road Transport	MANDLAZINI - PHASE 1B	MANDLAZINI - PHASE 1B	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	5 000	–	5 000	17 000
Road Transport	Roads Projects - Phase 3 Kwakhoza	Roads Projects - Phase 3 Kwakhoza	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	11 722	–	–	–	–
Road Transport	RURAL ROADS: COUNTER FUNDING	RURAL ROADS: COUNTER FUNDING	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	(411)	–	–	–	–
Road Transport	Sustainable Rural Roads	Sustainable Rural Roads	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	9 809	4 709	5 000	8 000
Road Transport	EMPANGENI B TAXI RANK	EMPANGENI B TAXI RANK	Upgrading	An efficient and responsible economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	–	–	–	3 000	–
Road Transport	Enseleni Taxi Rank Upgrade	Enseleni Taxi Rank Upgrade	Upgrading	An efficient and responsible economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	10 541	–	1 589	1 741	1 846
Road Transport	Nseleni Taxi Rank	Nseleni Taxi Rank	Upgrading	An efficient and responsible economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	41	124	–	–	–
Road Transport	RICHARDS BAY TAXI RANK - PHASE 2	RICHARDS BAY TAXI RANK - PHASE 2	Upgrading	An efficient and responsible economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	–	–	5 000	10 000	13 500
Public Safety	Cameras for Evidence Collection	Cameras for Evidence Collection	New	Create a better South Africa and contribute to a better	Growth			Whole of the Municipality	–	9	9	–	–
Public Safety	DIGITAL RADIOS: TRAFFIC ADMIN	DIGITAL RADIOS: TRAFFIC ADMIN	New	Create a better South Africa and contribute to a better	Growth			Whole of the Municipality	–	91	28	–	–
Public Safety	Equip for Traffic	Equip for Traffic	New	Create a better South Africa and contribute to a better	Growth			Whole of the Municipality	–	110	90	125	132
Public Safety	FURNITURE FOR TRAFFIC SECTION	FURNITURE FOR TRAFFIC SECTION	New	Create a better South Africa and contribute to a better	Growth			Whole of the Municipality	–	146	100	125	132
Public Safety	Industrial Printer for Traffic Admin	Industrial Printer for Traffic Admin	Renewal	Create a better South Africa and contribute to a better	Growth			Whole of the Municipality	–	71	–	–	–

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Road Transport	Equipment For Traffic Licensing		New	An efficient and responsible network	Inclusion and access			Whole of the Municipality	–	65	25	20	13
Road Transport	FURNITURE FOR TRAFFIC LICENCING		New	An efficient and responsible network	Inclusion and access			Whole of the Municipality	–	168	–	7	16
Sport and Recreation	Portable Tower X 2		New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	500	592	648	687
Sport and Recreation	Kids Park - Recreational Facilities		New	A diverse, socially cohesive society with a common	Growth	Community Facilities	Parks	Whole of the Municipality	–	–	–	–	3 000
Sport and Recreation	PAVING OF ESIKHALENI & NGWELEZANE PARK		New	A diverse, socially cohesive society with a common	Growth	Community Facilities	Parks	Whole of the Municipality	(263)	–	–	–	–
Sport and Recreation	Replace of Slashers		New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	–	200	200	200
Sport and Recreation	Replacement : Slashers		New	A diverse, socially cohesive society with a common	Growth			Umhlathuze:Ward:Ward 26	–	–	200	200	200
Sport and Recreation	RIDE ON MOWERS		New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	–	3 751	–	2 500
Sport and Recreation	Improv / Renovs to Empangeni Pool		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	400	500	1 000
Sport and Recreation	Improv / Renovs to Brackenham Pool		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	400	500	1 000
Sport and Recreation	Improv / Renovs to Esikhaleni Pool		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	300	1 000	2 000
Sport and Recreation	Improv / Renovs to Meerensee Pool		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	428	1 000	481
Sport and Recreation	KWADLANGWEZA SWIMMING POOL		New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	95	17 203	11 659	–	–
Sport and Recreation	Lane Reels		New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	100	50	1 112	2 000
Sport and Recreation	VULINDLELA/KWADLANGWEZA SWIMMING POOL		New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	16 910	21 702	8 920
Sport and Recreation	Construction Of Esikhaleni Fitness Centr		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	2 281	4 150	10 943	10 937	10 097
Sport and Recreation	Construction Of Kick-Abouts X 2		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(32)	250	2 338	–	–
Sport and Recreation	ENSELENI OUTDOOR GYM 8/21/UMH488-18/19		Renewal	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	3 400	–	–	–
Sport and Recreation	INSTALL IRRIG SYST AT CENT SPORT COMPLEX		New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(304)	–	–	–	–
Sport and Recreation	INSTALLATION OF IRRIGATION SYSTEM		New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	146	–	–	–
Sport and Recreation	INSTALLATION OF OUTDOOR GYM		New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(126)	–	–	–	–
Sport and Recreation	Machinery For Sport Facilities Maintainan		New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	932	4 843	5 130	6 700
Sport and Recreation	Madlebe Sport Field Upgrade		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	1 652	–	–	–
Sport and Recreation	Resurf 4 X Volleyball Court - Cent Cmpl		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	2 000	–	–	–
Sport and Recreation	SPORT AND RECREATION : FURNITURE		New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	500	–	–	–
Sport and Recreation	UPGRADE : BHUCANANA SPORT CENTRE		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	600	–	–	–
Sport and Recreation	UPGRADE OF ATHLETICS TRACK : CENTRAL SPO		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 2	(6 656)	744	–	–	–
Sport and Recreation	FENCING : UMHLATHUZE STADIUM		Renewal	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	738	1 749	–	–	–
Sport and Recreation	STRUCTURAL ASSESSMENT : UMHLATHUZE STADI		Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	365	365	372	378
Sport and Recreation	Umhlathuze Stadium Master Plan		New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 2	1 248	599	7 498	7 600	7 700

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Waste Management	ESTABLISHMENT OF KWADLANGEZWA/ESIKHALENI	New	An effiicompel and responsi econ inf network	Inclusion and access	Solid Waste	Waste Processing Facilities	Whole of the Municipality		-	-	-	-	4 655
Waste Management	REPL PORTION OF FENCE AT ALTON TRNSF STN	New	An effiicompel and responsi econ inf network	Inclusion and access	Solid Waste	Waste Transfer Stations	Whole of the Municipality	(149)	-	-	-	-	-
Waste Management	Skips	Renewal	An effiicompel and responsi econ inf network	Inclusion and access			Umhlatuze:Ward:Ward 2	-	2 879	-	-	-	-
Waste Management	UPGRADE : ALTON TRANSFER STATION	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	1 104	-	2 797	-	-
Waste Management	Upgrade Enseleni Mzingazi Material Rec	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	1 399	-	-	-	-
Waste Water Management	Replacement Of Pumps	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Water	Pump Stations	Umhlatuze:Ward:Ward 2	741	-	-	-	-	-
Waste Water Management	Security Fence for Pumpstations	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	-	2 000	-	-	-	-
Waste Water Management	3/2/1/UMH87-16/17 Invoice number 18	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Outfall Sewers	Whole of the Municipality	21 327	17 483	2 000	-	-	-
Waste Water Management	Aquadene Bulk Services (Sanitation)	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Retiulation	Umhlatuze:Ward:Ward 4	-	2 500	-	-	-	-
Waste Water Management	Arboretum Upgr of W Water Works Elec In	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Waste Water Treatment Works	Whole of the Municipality	2 458	-	-	-	-	-
Waste Water Management	Dumisani Makahye Village Bulk Services	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Retiulation	Whole of the Municipality	-	4 174	-	-	-	-
Waste Water Management	Dumisani Makahye Village Bulk Services (New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Bulk Mains	Whole of the Municipality	150	-	-	-	-	-
Waste Water Management	EMPANG UPGR OF WASTE WATER TREATM PLANT	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	1 000	5 987	-
Waste Water Management	eNseleni Sewer Upgrdae	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Outfall Sewers	Umhlatuze:Ward:Ward 6	-	-	2 000	3 000	10 000	-
Waste Water Management	Furniture for Water and Sanitation Seci	New	An effiicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	-	70	-	-	-	-
Waste Water Management	HILLVIEW SEWER PUMPLINE UPGRADE	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	(713)	-	-	-	-	-
Waste Water Management	MANDLANZINI AGRI VILL SEWER NETW INSTALL	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Retiulation	Whole of the Municipality	(15 875)	-	-	-	-	-
Waste Water Management	Mandlanzini Agri Village Sewer	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Outfall Sewers	Whole of the Municipality	711	150	-	14 000	10 000	-
Waste Water Management	Mzingazi Sewer Retiulation	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Outfall Sewers	Whole of the Municipality	3 484	11 500	20 000	5 000	-	-
Waste Water Management	Nseleni Upgr of W Water Works Elec Infra	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Waste Water Treatment Works	Whole of the Municipality	669	-	-	-	-	-
Waste Water Management	Refurbishment Waste Water Treatment Work	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Waste Water Treatment Works	Umhlatuze:Ward:Ward 2	-	5 000	-	-	-	-
Waste Water Management	Rural Sanitation	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Retiulation	Whole of the Municipality	(71 052)	59 543	5 000	15 000	20 000	-
Waste Water Management	Security Fence for Waste Water Treatment	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	-	2 000	-	-	-	-
Waste Water Management	SEWERAGE NETWORK: COUNTER FUNDING	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Retiulation	Whole of the Municipality	(5 712)	-	-	-	-	-
Waste Water Management	SEWERAGE NETWORK: COUNTER FUNDING	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Retiulation	Whole of the Municipality	868	-	-	-	-	-
Waste Water Management	Upgrade - Vulindlela Sewer Pipeline	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Retiulation	Umhlatuze:Ward:Ward 30	225	1 500	2 000	-	-	-
Waste Water Management	BULK STORMWATER INFRASTRUCTURE	New	An effiicompel and responsi econ inf network	Inclusion and access	Stormwater	Conveyance	Whole of the Municipality	-	-	38 416	1 200	-	-
Water Management	Laboratory Equipment	New	An effiicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	-	5 063	3 000	3 000	1 000	-
Water Management	Water Quality Equipment	New	An effiicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	-	1 000	2 000	2 000	1 000	-
Water Management	Constr Bulk Pipeline from Vul Reserv to	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 10	10 220	-	-	-	-	-
Water Management	CONSTR OF 3ML RESERVOIR NTAMBANANA	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Whole of the Municipality	-	-	10 000	10 000	-	-

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Water Management		Constr of Rd Crossing Water Bulk Pipeline	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 13	2 349	–	–	–	–
Water Management		EMPANGENI PIPE REPLACEMENT (NYALA PARK)	Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 9	–	–	–	5 000	5 000
Water Management		Lake Cubu Water Bulk Pipeline	New	An efficient and responsible water network	Inclusion and access	Water	Bulk Mains	Whole of the Municipality	6 834	–	–	–	–
Water Management		MKHMANAZI NORTH - ZONE B	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	500	–	–	–
Water Management		MKHMANAZI NORTH - ZONE C	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	500	–	–	–
Water Management		MKHMANAZI NORTH - ZONE G	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	–	–	10 000
Water Management		MKHMANAZI NORTH - ZONE R	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	5 500	10 000	11 000	–
Water Management		MKHMANAZI NORTH - ZONE U	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	11 045	–	–	–
Water Management		MKHMANAZI NORTH RETICULATION ZONE U	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	1 470	–	–	–	–
Water Management		New Water Meters (Rural) - Kwa-Dube Trad	New	An efficient and responsible water network	Inclusion and access	Water	Distribution Points	Whole of the Municipality	989	–	–	–	–
Water Management		NGWELEZANE A PIPE REPLACEMENT	Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 27	–	–	–	5 000	4 000
Water Management		Ntambanana Boreholes	New	An efficient and responsible water network	Inclusion and access	Water	Boreholes	Whole of the Municipality	1 478	–	–	–	–
Water Management		NTAMBANANA BULK WATER SUPPLY	New	An efficient and responsible water network	Inclusion and access	Water	Bulk Mains	Whole of the Municipality	–	–	15 000	–	15 000
Water Management		Rural/Semi-Urban Areas	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	24 275	–	–	–	–
Water Management		WATER DISTRIBUTION: COUNTER FUNDING	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	(4 464)	–	–	–	–
Water Management		WATER RETICULATION SYSTEM WARD 18 & 22	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	3 422	3 422	3 422
Water Management		200 Static Tanks	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 2	–	1 000	500	1 000	500
Water Management		9 WATER PUMPS 4INCH	Renewal	An efficient and responsible water network	Inclusion and access	Water	Boreholes	Whole of the Municipality	(192)	–	–	–	–
Water Management		ALTON NORTH AND SOUTH WATER PIPE REPLACE	Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 2	–	–	8 000	12 000	8 000
Water Management		Alton Pipe Replacement	Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 2	–	–	2 750	8 000	10 000
Water Management		BIRDSWOOD PIPE REPLACEMENT	Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 4	–	–	–	–	7 000
Water Management		Disaster Management	New	An efficient and responsible water network	Inclusion and access			Whole of the Municipality	–	–	–	–	–
Water Management		Empangeni Mega Housing Bulk Services (Wa	New	An efficient and responsible water network	Inclusion and access	Water	Bulk Mains	Whole of the Municipality	72	2 468	–	–	–
Water Management		eMpangeni Pipe Replacement	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	5 519	–	–	–	–
Water Management		EMPANGENI PIPE REPLACEMENT	Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 9	–	–	–	4 000	7 000
Water Management		EMPANGENI WATER NETW IMPROVEMENTS (WSIG)	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	(4 937)	–	–	–	–
Water Management		EMPANGENI WATER NETWORK IMPROVEM (MWIG)	New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	(3 614)	–	–	–	–

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Water Management	Furniture for Water and Sanitation Sect		New	An efficient and responsible water network	Inclusion and access			Whole of the Municipality	–	–	500	500	500
Water Management	LINE REPL-MANDLAZINI RES TO NSELENI P/ST		Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	–	5 000	18 000
Water Management	Mandlani Upgr of Water Works Elect In		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	1 257	–	–	–	–
Water Management	Meerenseepipe Replacement (Wsig) (Ph I)		New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlathe:Ward:Ward 2	5 689	5 000	–	–	–
Water Management	Mzingazi Upgr of W Works In Elect Infr		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	530	–	–	–	–
Water Management	Mzingazi Upgrd of Water Works In Electr		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Water Treatment Works	Whole of the Municipality	–	4 000	2 000	500	–
Water Management	New Reservoir: kwaDube Area (Mpembeni)		New	An efficient and responsible water network	Inclusion and access	Water	Reservoirs	Whole of the Municipality	2 851	–	–	–	–
Water Management	NGW MADLEBE RESERV: UPGR W/WRKS ELE INFR		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Water Treatment Works	Umhlathe:Ward:Ward 2	–	4 800	2 000	500	–
Water Management	NSELENI PIPE REPLACEMENT (PHASE II)		Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	(5 619)	–	–	–	–
Water Management	Nseleni Pipe Replacement (Wsig) (Phase I)		Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	2 751	–	–	–	–
Water Management	NSELENI UPGR OF WATER PUMPSTN ELEC INFR		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Pump Stations	Whole of the Municipality	–	4 000	2 000	500	–
Water Management	Ntambanana Water Reticulation		New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	16 011	38 389	–	–	–
Water Management	NTAMBANANA WATER RETICULATION		New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	63 455	173 138	50 000	32 000
Water Management	Ntambanana Water Reticulation (IUDG)		New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	3 730	–	–	–	–
Water Management	P/CRESCENT: UPGR WATER PUMPSTN ELEC INFR		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Pump Stations	Whole of the Municipality	–	3 900	2 000	500	988
Water Management	Package Plant		New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	5 000	–	3 500	8 946	5 000
Water Management	Reduction Of Non-Revenue (CRR)		New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	1 450	–	–	–	–
Water Management	Reduction Of Non-Revenue (Wsig)		New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	7 998	10 000	22 000	10 000	6 000
Water Management	Repl of Water Pipe Reticulation Meerense		Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlathe:Ward:Ward 2	297	–	–	–	–
Water Management	REPLACEMENT OF KHOZA PUMPING LINE		Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	–	5 000	5 000
Water Management	REPLACEMENT OF KHOZA PUMPING LINE		Renewal	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	–	10 000	–
Water Management	Security Fence for Water Treatment Works		New	An efficient and responsible water network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	2 000	133	500	–
Water Management	Tools for Water and Sanitation		New	An efficient and responsible water network	Inclusion and access			Whole of the Municipality	–	–	1 000	2 000	2 000
Water Management	UPGR OF EMPANGENI WATER DISTRIBUTION		New	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	(1 909)	–	–	–	–
Water Management	Upgrading Of Valves In Birdwood		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Distribution	Umhlathe:Ward:Ward 2	1	–	–	–	–
Water Management	Upgrading of Valves In Esikhaleni		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	945	–	1 000	1 500	500
Water Management	Upgrading Of Valves In Richards Bay		Upgrading	An efficient and responsible water network	Inclusion and access	Water	Distribution	Whole of the Municipality	1 000	–	–	–	–

Table SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Water Management		Veldenvlei Pipe Replacement (Wsig) (Ph I	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	5 302	10 000	–	9 000	7 000
Water Management		Water Loss And Drought Relief Project	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	857	–	–	–	–
Water Management		WATER LOSS AND DROUGHT RELIEF PROJECT	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	(2)	–	–	–	–
Water Management		Bulk Master Plan - Sewer	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	180	–	–	–	–
Water Management		CONSTRUCTION OF A FOURTH ESIKHALENI RESE	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Whole of the Municipality	–	–	5 000	11 000	13 000
Water Management		CONSTRUCTION OF A SECOND MEERENSEE RESER	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 2	–	–	2 000	8 000	10 000
Water Management		eMpmembeni Bulk and Reticulation	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 13	–	38 200	12 109	–	–
Water Management		eMpmembeni Reservoir	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 13	998	–	–	–	–
Water Management		Empembeni Reservoir	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 13	–	–	32 891	50 000	70 000
Water Management		Empembeni Reservoir	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 13	–	2 500	–	–	–
Water Management		MADLEBE (BOMVINI) RESERVOIR 6 UPGRADE	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 28	–	–	–	1 500	1 500
Water Management		MADLEBE (NIWE) RESERVOIR UPGRADE	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 29	–	–	–	4 000	2 000
Water Management		New Water Meters	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	4 456	–	–	–	–
Water Management		New Water Meters (Replace I/OBD02.253)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution Points	Umhlathuze:Ward:Ward 2	–	3 548	–	–	–
Water Management		REPLACEMENT BULK WATER METERS	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution Points	Whole of the Municipality	–	3 971	4 000	4 000	4 000
Finance and Administration		3 SMART TVS FOR BOARDROOMS	New	An effici effeci and developm-orient public service	Inclusion and access			Whole of the Municipality	–	–	–	–	–
Finance and Administration		Replace Equip all Fs Sections	New	Respons, account, effective and effic local govern	Governance			Whole of the Municipality	1	–	248	272	288
Environmental Protection		Alkandstrand Staircase,Viewing Deck,Ramp	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Coastal	Piers	Whole of the Municipality	440	434	4 401	15 000	13 000
Total Capital expenditure									37 372	762 709	830 967	692 156	743 020

Table 57 MBRR 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 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
											Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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 five interns undergoing training in various divisions of the Financial Services Department. From the onset of this programme, Council has appointed ten 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 2021/22 MTREF in May 2021 directly aligned and informed by the 2021/22 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 58 MBRR SA1 - Supporting detail to budgeted financial performance

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
REVENUE ITEMS:									
<u>Property rates</u>									
Total Property Rates	494 790	549 790	553 085	592 100	615 718	615 718	623 847	655 039	661 839
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	(52 129)	(72 652)	(44 926)	(51 260)	(56 310)	(56 310)	(6 469)	(6 793)	(6 863)
Net Property Rates	442 661	477 138	508 159	540 840	559 408	559 408	617 378	648 246	654 976
<u>Service charges - electricity revenue</u>									
Total Service charges - electricity revenue	1 294 708	1 452 215	1 369 616	1 675 538	1 673 544	1 673 544	1 803 934	1 964 484	2 023 418
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>	(4 776)	(144 736)	(7 555)	(8 084)	(8 084)	(8 084)	(12 428)	(13 534)	(13 940)
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>	(921)	(921)	(1 173)	(1 278)	(1 278)	(1 278)	(1 383)	(1 506)	(1 551)
Net Service charges - electricity revenue	1 289 012	1 306 558	1 360 888	1 666 176	1 664 181	1 664 181	1 790 123	1 949 444	2 007 927
<u>Service charges - water revenue</u>									
Total Service charges - water revenue	569 214	638 764	599 897	685 627	683 099	683 099	823 618	864 799	890 743
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>	(121 226)	(131 997)	(3 442)	(141 237)	(141 237)	(141 237)	(175 824)	(184 615)	(190 154)
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>	(69 858)	(89 055)	(128 948)	(132 816)	(132 816)	(132 816)	(177 808)	(186 698)	(192 299)
Net Service charges - water revenue	378 129	417 712	467 507	411 574	409 045	409 045	469 986	493 485	508 290

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
REVENUE ITEMS:									
<u>Service charges - sanitation revenue</u>									
Total Service charges - sanitation revenue	94 845	121 080	118 459	139 742	140 748	140 748	140 337	145 197	149 553
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>	(700)	(5 633)	(1 631)	(4 741)	(9 438)	(9 438)	(7 300)	(7 665)	(7 895)
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>	(18 698)	(21 537)	(20 039)	(23 115)	(23 115)	(23 115)	(25 427)	(26 698)	(27 499)
Net Service charges - sanitation revenue	75 447	93 910	96 789	111 886	108 195	108 195	107 610	110 834	114 159
<u>Service charges - refuse revenue</u>									
Total refuse removal revenue	115 542	106 819	115 631	172 466	157 529	157 529	165 624	173 905	179 122
Total landfill revenue	16	17	-	-	-	-	-	-	-
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>	(1 192)	(1 612)	(2 243)	(28 776)	(28 776)	(28 776)	(30 427)	(31 949)	(32 907)
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>	(16 271)	(20 182)	(23 192)	(26 276)	(26 276)	(26 276)	(27 590)	(28 969)	(29 838)
Net Service charges - refuse revenue	98 095	85 042	90 197	117 414	102 477	102 477	107 607	112 987	116 377
<u>Other Revenue by source</u>									
Insurance Refunds	102	3 074	559	4 240	4 240	4 240	4 494	4 765	5 051
Building Plan Approval/Clause Levy/Encroachment Fees	699	1 299	741	858	458	458	474	488	503
Cemetery and Burial	433	462	480	507	507	507	524	540	556
Clearance Certificates	364	408	365	479	479	479	496	511	526
Development Charges	12 370	19 528	12 311	13 820	13 820	13 820	14 304	14 733	15 175
Entrance Fees	590	820	785	519	519	519	538	554	570
Escort Fees	287	435	74	344	300	300	311	320	329
Fire Services	443	532	475	381	-	-	-	-	-
Housing Staff/Private	1 470	1 294	1 208	1 418	1 618	1 618	1 475	1 519	1 564
Photocopies and Faxes	216	253	181	268	268	268	277	285	294
Other Revenue	182 370	34 245	51 604	41 173	12 967	12 967	13 392	13 794	14 208
Total 'Other' Revenue	199 346	62 351	68 783	64 008	35 176	35 176	36 284	37 508	38 777

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
EXPENDITURE ITEMS:									
<u>Employee related costs</u>									
Basic Salaries and Wages	420 996	449 379	478	536 078	560 593	560 593	569 526	588 867	615 216
Pension and UIF Contributions	83 174	76 943	85	109 102	103 269	103 269	117 726	122 393	127 908
Medical Aid Contributions	36 322	38 461	42	48 193	46 330	46 330	58 278	60 612	63 343
Overtime	45 654	50 992	60	70 917	71 008	71 008	73 916	76 876	80 475
Performance Bonus	1 301	1 944	1	2 259	2 259	2 259	2 250	2 341	2 447
Motor Vehicle Allowance	44 064	47 538	50	56 834	55 304	55 304	64 719	67 305	70 321
Cellphone Allowance	3 600	3 865	4	5 831	6 374	6 374	7 864	8 182	8 554
Housing Allowances	4 316	4 239	4	5 065	4 508	4 508	5 349	5 569	5 820
Other benefits and allowances	39 517	60 452	75	78 594	81 488	81 488	86 730	90 201	94 266
Payments in lieu of leave	16 232	18 167	20	39 569	42 546	42 546	55 909	58 150	60 770
Long service awards	156	430	0	950	950	950	950	1 045	1 150
Post-retirement benefit obligations	50 826	30 026	31	33 388	7 152	7 152	7 510	7 810	8 162
sub-total	746 160	782 436	851	986 781	981 781	981 781	1 050 727	1 089 350	1 138 431
<u>Less: Employees costs capitalised to PPE</u>	-	-	-	-	-	-	-	-	-
Total Employee related costs	746 160	782 436	851	986 781	981 781	981 781	1 050 727	1 089 350	1 138 431
<u>Contributions recognised - capital</u>									
List contributions by contract	1 814	1 566	-	-	-	-	-	-	-
National Lotto - Sport Development	2 434	-	-	-	-	-	-	-	-
Total Contributions recognised - capital	4 248	1 566	-	-	-	-	-	-	-
<u>Depreciation & asset impairment</u>									
Depreciation of Property, Plant & Equipment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000
Total Depreciation & asset impairment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
EXPENDITURE ITEMS:									
<u>Bulk purchases - electricity</u>									
Electricity Bulk Purchases	828 444	855 160	937 915	1 028 596	1 027 696	1 027 696	1 277 635	1 391 344	1 515 174
Total bulk purchases	828 444	855 160	937 915	1 028 596	1 027 696	1 027 696	1 277 635	1 391 344	1 515 174
<u>Transfers and grants</u>									
Cash transfers and grants	10 989	15 485	12 506	13 263	14 063	14 063	14 559	15 171	15 838
Non-cash transfers and grants	528	297	446	515	115	115	328	341	356
Total transfers and grants	11 517	15 782	12 953	13 778	14 178	14 178	14 887	15 512	16 195
<u>Contracted services</u>									
Artists and Performers	–	61	310	414	164	164	424	441	459
Catering Services	5 194	5 760	3 291	6 603	5 440	5 440	5 440	5 604	5 828
Fire Protection	–	314	133	343	394	394	192	199	208
Safeguard And Security	59 946	60 558	63 872	52 038	52 450	52 450	60 969	63 527	66 319
Stage And Sound Crew	255	426	395	510	460	460	530	497	517
Alien Vegetation Control	2 052	1 901	1 855	1 974	374	374	389	404	421
Burial Services	866	750	775	735	735	735	758	788	821
Occupational Health And Safety	–	563	343	577	577	577	400	416	434
Quality Control	–	488	290	322	77	77	80	83	87
Cleaning Services	3 582	3 701	5 810	5 903	7 871	7 871	7 109	7 406	7 731
Connections/Disconnections Electricity	173	326	425	473	1 773	1 773	442	460	479
Connections/Disconnections Water	6 976	6 144	6 494	10 055	12 655	12 655	6 752	7 022	7 317

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
EXPENDITURE ITEMS:									
Internal Auditors	10 352	8 320	3 749	3 762	5 502	5 502	6 122	6 367	6 634
Meter Management	6 325	7 323	6 347	9 775	15 275	15 275	9 526	9 907	8 585
Sewerage Services	57 975	74 560	107 389	1 035	19 247	19 247	22 000	22 880	23 841
Traffic Fine Management	51	1 344	1 622	436	1 126	1 126	1 165	1 212	1 262
Business And Advisory Project Management	18 395	22 568	28 604	21 885	42 057	42 057	50 928	29 281	30 471
Consultants And Professional Services Town Planner	3 002	1 827	1 104	3 159	3 825	3 825	3 800	3 876	3 992
Consultants And Professional Services Laboratory Services Water	7 476	4 001	6 255	9 397	8 040	8 040	3 679	3 826	3 987
Consultants and Professional Services Research and Advisory	3 065	2 426	1 197	9 649	9 876	9 876	10 001	9 051	8 129
Consultants and Professional Services Valuer and Assessors	2 077	2 394	5 096	644	944	944	982	1 023	1 068
Consultants and Professional Services Legal Advice and Litigation	8 384	13 501	13 435	6 614	7 211	7 211	7 493	7 807	8 151
Contractors: Maintenance of Buildings and Facilities	134 906	12 920	9 717	14 730	14 785	14 785	15 293	15 904	16 572
Contractors:Maintenance of Equipment	–	20 626	16 918	25 991	26 880	26 880	26 317	27 370	28 520
Contractors:Maintenance of Unspecified Assets	–	102 899	45 713	82 455	79 104	79 104	76 333	79 387	82 722
Business and Advisory Human Resources	2 787	3 362	1 158	4 122	4 619	4 619	2 888	3 003	3 129
Consultants and Professional Services Legal Cost Collection	2 143	1 998	1 185	4 646	5 346	5 346	2 200	2 288	2 384
Outsourced Services:Professional Staff	–	593	3 510	3 762	3 882	3 882	3 963	4 121	4 294
Contracted Services:Air Traffic and Navigation	–	–	–	–	4 300	4 300	4 429	4 606	4 800
Other Contracted Services	3 573	7 561	5 660	7 821	10 947	10 947	12 200	12 665	13 192
Total contracted services	339 556	369 218	342 651	289 827	345 933	345 933	342 802	331 421	342 355
Other Expenditure By Type									
General expenses	18 500	20 810	24 130	39 114	42 321	42 321	43 963	45 733	47 626
Transport Assets	32 250	–	–	–	–	–	–	–	–
Commission Prepaid Electricity	6 182	6 549	9 336	7 334	7 334	7 334	8 334	8 668	9 032
Postage/Stamps	2 178	2 211	2 355	8 417	8 417	8 417	9 421	9 798	10 210

Table SA1 - Supporting detail to budgeted financial performance (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
EXPENDITURE ITEMS:									
Dumping Fees (District Council)	9 214	9 130	10 127	9 256	9 256	9 256	9 441	9 819	10 232
External Computer Services: Internet Charge	1 881	707	202	4 526	4 711	4 711	4 394	4 578	4 771
External Computer Services: Software License	8 649	10 551	20 631	17 496	17 166	17 166	21 675	22 586	23 534
Insurance	4 199	6 790	10 448	12 000	18 100	18 100	15 570	16 224	16 938
Professional Bodies: Membership And Subscription	7 545	8 343	8 823	10 139	10 162	10 162	10 543	10 985	11 468
Remuneration to Ward Committees	4 960	5 239	(2)	6 022	5 925	5 925	6 581	6 844	7 132
Skills Development Fund Levy	5 892	6 387	5 816	7 685	7 701	7 701	8 117	8 407	8 777
Bank Charges	7 008	9 512	9 126	13 794	16 397	16 397	16 702	17 404	18 135
Workmen's Compensation Fund	4 175	3 325	3 767	5 300	5 339	5 339	5 652	5 889	6 148
Uniform And Protective Clothing	5 552	5 793	9 285	10 942	11 233	11 233	11 389	11 844	12 342
Telephone	1 469	3 089	5 632	3 878	3 798	3 798	3 875	4 030	4 199
Advertising, Publicity and Marketing: Corporate and Municipal Activities	2 536	2 719	1 360	2 351	2 491	2 491	2 358	2 454	2 557
External Audit Fees	5 079	5 292	5 224	5 996	5 996	5 996	6 116	6 361	6 628
Water Resource Management Charges	22 566	27 225	23 081	20 442	25 899	25 899	32 593	33 962	35 456
Motor Vehicle Licence and Registrations	2 487	2 841	2 916	3 739	3 739	3 739	3 814	3 966	4 133
Hire Charges	–	19 662	27 461	13 005	16 292	16 292	16 423	17 112	17 865
Municipal Services	12 548	10 448	24	87 054	116 490	116 490	81 135	85 328	89 901
Total 'Other' Expenditure	164 869	166 623	179 742	288 491	338 767	338 767	318 095	331 991	347 081

Table SA1 - Supporting detail to budgeted financial performance (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
EXPENDITURE ITEMS:									
Repairs and Maintenance by Expenditure Item									
Employee related costs	209 087	231 581	512 292	525 167	525 167	525 167	546 174	569 113	594 154
Inventory Consumed (Project Maintenance)	73 130	74 844	58 729	92 378	93 254	93 254	95 124	98 929	102 886
Contracted Services	134 906	136 464	72 348	123 119	124 070	124 070	123 281	128 212	133 597
Other Expenditure	–	–	–	–	804	804	2 876	2 996	3 129
Total Repairs and Maintenance Expenditure	417 124	442 889	643 369	740 665	743 296	743 296	767 455	799 251	833 766
Inventory Consumed									
Inventory Consumed - Water	98 829	118 022	115 371	110 420	120 664	120 664	143 896	149 939	156 537
Inventory Consumed - Other	105 046	109 730	94 734	143 840	151 203	151 203	154 729	160 754	167 240
Total Inventory Consumed & Other Material	203 875	227 752	210 104	254 259	271 867	271 867	298 625	310 694	323 777

Table 59 MBRR SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

Description	Vote 1 - CITY DEVELOPM ENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTA L SERVICES	Vote 5 - CORPORA TE SERVICES - ADMINIST RATION	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATI ON TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCT URE SERVICES - WATER AND SANITATION	Vote 11 - INFRASTRUCT URE SERVICES - TRANSPORT, ROADS AND STORMWATER	Vote 12 - INFRASTRUCT URE SERVICES - ENGINEERING SUPPORT SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Total
R thousand														
Revenue By Source														
Property rates	-	-	-	-	-	-	-	617 378	-	-	-	-	-	617 378
Service charges - electricity revenue	-	-	-	-	-	-	-	129	1 789 994	-	-	-	-	1 790 123
Service charges - water revenue	-	-	-	-	-	-	-	-	-	469 986	-	-	-	469 986
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	107 610	-	-	-	107 610
Service charges - refuse revenue	-	107 607	-	-	-	-	-	-	-	-	-	-	-	107 607
Rental of facilities and equipment	3	-	-	6 314	3 258	-	-	-	-	-	833	-	-	10 407
Interest earned - external investments	-	-	-	-	-	-	-	65 000	-	-	-	-	-	65 000
Interest earned - outstanding debtors	-	-	-	-	-	-	-	118	-	-	-	-	-	118
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	0	0	4 004	22	-	-	-	5 014	1 100	597	-	-	30	10 768
Licences and permits	-	-	3 526	-	-	-	-	-	-	-	-	-	-	3 526
Agency services	-	-	6 179	-	-	-	-	-	-	-	-	-	-	6 179
Other revenue	6 243	279	342	1 639	412	489	19	2 105	3 106	18 811	146	40	2 656	36 284
Transfers and subsidies	4 623	83 225	-	11 979	-	-	-	2 450	8 322	324 577	-	6 738	-	441 914
Total Revenue (excluding capital transfers and contributions)	10 869	191 111	14 051	19 954	3 670	489	19	692 194	1 802 523	921 580	978	6 777	2 686	3 666 899
Expenditure By Type														
Employee related costs	69 707	158 156	65 922	136 857	56 211	14 061	27 651	112 020	103 120	159 476	73 808	35 362	38 378	1 050 727
Remuneration of councillors	-	-	-	-	35 116	-	-	-	-	-	-	-	-	35 116
Debt impairment	-	4 342	-	-	-	-	-	18 963	46 438	23 469	-	-	-	93 213
Depreciation & asset impairment	13 544	7 133	391	32 482	20 188	21 736	434	457	65 440	180 043	92 932	140	82	435 000
Finance charges	98	463	148	1 624	1 066	807	49	1	22 798	34 459	7 513	0	1	69 028
Bulk purchases	-	-	-	-	-	-	-	-	1 277 635	143 896	-	-	-	1 421 530
Other materials	662	12 322	1 599	8 776	2 632	2 843	1 035	1 677	47 934	42 379	30 477	2 166	228	154 729
Contracted services	15 228	3 903	8 449	32 234	32 072	53 685	5 192	30 160	44 807	70 370	28 230	7 111	11 362	342 802
Transfers and subsidies	973	528	466	8 431	3 872	-	-	-	-	618	-	-	-	14 887
Other expenditure	41 265	106 149	39 724	85 232	(121 095)	(83 050)	(26 406)	(137 293)	131 836	229 724	59 254	(8 906)	1 661	318 095
Total Expenditure	141 476	292 996	116 698	305 636	30 062	10 081	7 956	25 984	1 740 008	884 433	292 213	35 872	51 712	3 935 127
Surplus/(Deficit)	(130 607)	(101 885)	(102 647)	(285 683)	(26 391)	(9 593)	(7 937)	666 210	62 514	37 147	(291 235)	(29 095)	(49 027)	(268 229)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 511	5 000	-	27 853	-	-	-	-	13 592	92 000	33 000	-	-	172 956
Surplus/(Deficit) after capital transfers & contributions	(129 097)	(96 885)	(102 647)	(257 830)	(26 391)	(9 593)	(7 937)	666 210	76 106	129 147	(258 235)	(29 095)	(49 027)	(95 273)

Table 60 MBRR SA3 – Supporting detail to Statement of Financial Position

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS									
<u>Call investment deposits</u>									
Call deposits	415 000	390 000	490 000	270 000	350 000	350 000	250 000	155 000	–
Other current investments	–	–	–	–	–	–	–	–	–
Total Call investment deposits	415 000	390 000	490 000	270 000	350 000	350 000	250 000	155 000	–
<u>Consumer debtors</u>									
Consumer debtors	471 771	466 600	664 239	487 601	546 730	546 730	885 456	942 783	987 462
Less: Provision for debt impairment	(59 600)	(104 872)	(249 715)	(73 443)	(128 504)	(128 504)	(339 173)	(423 922)	(511 050)
Total Consumer debtors	412 171	361 728	414 524	414 158	418 227	418 227	546 283	518 860	476 412
<u>Debt impairment provision</u>									
Balance at the beginning of the year	51 800	59 600	116 872	68 173	68 173	68 173	257 213	339 173	423 922
Contributions to the provision	18 596	78 939	138 606	35 000	90 061	90 061	93 213	96 475	99 369
Bad debts written off	(10 796)	(33 667)	(5 762)	(29 730)	(29 730)	(29 730)	(11 253)	(11 726)	(12 242)
Balance at end of year	59 600	104 872	249 715	73 443	128 504	128 504	339 173	423 922	511 050
Closing Balance - Inventory & Consumables	–	–	–	–	–	–	–	–	–
<u>Property, plant and equipment (PPE)</u>									
PPE at cost/valuation (excl. finance leases)	13 930 015	14 774 811	14 569 869	15 578 614	15 275 118	15 275 118	16 086 188	16 760 954	17 503 512
Leases recognised as PPE	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation	7 704 369	8 569 336	8 404 211	8 993 686	8 807 486	8 807 486	9 227 130	9 665 734	10 128 185
Total Property, plant and equipment (PPE)	6 225 646	6 205 475	6 165 658	6 584 928	6 467 631	6 467 631	6 859 058	7 095 220	7 375 327

Table MBRR SA3 – Supporting detail to Statement of Financial Position (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
LIABILITIES									
<u>Current liabilities - Borrowing</u>									
Current portion of long-term liabilities	145 259	87 793	76 067	100 080	100 080	100 080	86 307	102 787	112 177
Total Current liabilities - Borrowing	145 259	87 793	76 067	100 080	100 080	100 080	86 307	102 787	112 177
<u>Trade and other payables</u>									
Trade Payables	331 360	256 164	345 257	215 516	215 516	215 516	242 276	242 753	259 989
Other creditors	112 190	148 964	165 031	137 664	137 664	137 664	143 033	149 040	155 598
Unspent conditional transfers	15 676	10 801	23 344	12 699	13 794	13 794	25 528	25 528	25 528
VAT	10 602	14 328	22 488	1 020	1 020	1 020	23 365	24 346	25 418
Total Trade and other payables	469 828	430 256	556 120	366 899	367 993	367 993	434 202	441 668	466 533
<u>Non current liabilities - Borrowing</u>									
Borrowing	394 166	614 841	540 788	657 641	657 641	657 641	751 738	802 951	860 773
Total Non current liabilities - Borrowing	394 166	614 841	540 788	657 641	657 641	657 641	751 738	802 951	860 773
<u>Provisions - non-current</u>									
Retirement benefits	220 079	224 236	243 928	247 429	243 928	243 928	274 723	311 599	354 198
Total Provisions - non-current	220 079	224 236	243 928	247 429	243 928	243 928	274 723	311 599	354 198

Table MBRR SA3 – Supporting detail to Statement of Financial Position (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CHANGES IN NET ASSETS									
<u>Accumulated Surplus/(Deficit)</u>									
Accumulated Surplus/(Deficit) - opening balance	4 958 862	5 902 354	5 595 196	5 990 265	5 990 265	5 990 265	6 305 374	6 487 502	6 448 225
GRAP adjustments	–	–	–	–	–	–	–	–	–
Restated balance	4 958 862	5 902 354	5 595 196	5 990 265	5 990 265	5 990 265	6 305 374	6 487 502	6 448 225
Other adjustments	627 292	136 307	(88 868)	(77 908)	(14 801)	(14 801)	(86 466)	(405 506)	(451 562)
Accumulated Surplus/(Deficit)	5 586 154	6 038 661	5 506 327	5 912 357	5 975 464	5 975 464	6 218 908	6 081 997	5 996 663
<u>Reserves</u>									
Housing Development Fund	3 062	–	3 062	–	–	–	–	–	–
Capital replacement	190 324	–	456 016	296 000	296 000	296 000	363 868	398 504	416 038
Total Reserves	193 386	–	459 078	296 000	296 000	296 000	363 868	398 504	416 038
TOTAL COMMUNITY WEALTH/EQUITY	5 779 540	6 038 661	5 965 405	6 208 357	6 271 464	6 271 464	6 582 775	6 480 501	6 412 701

Table 61 MBRR SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population	2011 Census	289	332	334	334	334	410	410	410	410	410
Females aged 5 - 14	2011 Census	32	37	31	31	31	47	47	47	47	47
Males aged 5 - 14	2011 Census	32	35	31	31	31	45	45	45	45	45
Females aged 15 - 34	2011 Census	61	38	74	74	74	84	84	84	84	84
Males aged 15 - 34	2011 Census	56	70	69	70	70	79	79	79	79	79
Unemployment	2011 Census	46	46	39	39	39	39	39	39	39	39
Monthly household income (no. of households)											
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 SA9 – Social, economic and demographic statistics and assumptions (continued)

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Poverty profiles (no. of households)											
< R2 060 per household per month	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Household/demographics (000)											
Number of people in municipal area		289 000	332 000	334 000	334	334	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	250 709	267 418	267 418	202	202	211	211	211	211	211
Number of households in municipal area	Increase of 1.45% projected	67 127	81 005	81 005	87	87	91	91	91	91	91
Number of poor households in municipal area		-	-	-	52	52	54	54	54	54	54
Definition of poor household (R per month)		>R1100/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt
Housing statistics											
Formal	Included census figure not mentioned under informal hereunder. Annual increase of 1.45% applied	51 605	63 803	63 803	76 477	76 477	79 930	79 930	79 930	79 930	79 930
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	5 500	3 082	3 082	10 132	10 132	10 589	10 589	10 589	10 589	10 589
Total number of households		57 105	66 885	66 885	86 609	86 609	90 519	90 519	90 519	90 519	90 519
Economic											
Inflation/inflation outlook (CPIX)					6.0%	6.0%	6.0%	3.0%	3.0%	3.0%	3.0%
Interest rate - borrowing					11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Interest rate - investment					5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Remuneration increases					6.0%	7.4%	7.0%	6.5%	6.5%	6.5%	6.5%
Consumption growth (electricity)					1.0%	1.0%	1.5%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)					1.0%	1.0%	1.5%	1.0%	1.0%	1.0%	1.0%
Collection rates											
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					8.5%	9.0%	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 62 MBRR 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
Fidelity Security Services	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	13 466
Freeman Security PTY (LTD)	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	43 726
Select Security Services T/A CRG	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	33 627
Mafoko Security Services	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	32 211
Prosecure	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	19 028
Ocean Dawn	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	10 303
Unitrade 1047 CC T/A Isidingo Security	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	17 555
Animal Pound	Yrs	3	Animal Pound services	Not yet awarded	501
TMT SERVICES	Yrs	3	Camera Operations for traffic section	31 October 2021	451
Mnatho Trading Enterprise 145 cc	Yrs	3	Hiring of Portable Toilets and Cleaning Services	31 January 2022	196
Leomat	Yrs	2	Esikheleni Intersection	30 December 2023	30 500
Ilifa	Yrs	1	Aquadene Stormwater	30 June 2022	2 300
UWP consulting	Yrs	5	MIG Rural road upgrade Various projects	30 June 2019	2 500
Sikoli	Yrs	1	Rural road upgrade	30 June 2019	18 500
Actophambili Roads pty ltd	Yrs	3	3 year provision of surfaceseals as and when required	02 August 2022	10 504
Ethos transport and roads servicesPty ltd	Yrs	3	3 year supply of hot pre-mix asphalt as and when required	Newly appointed	14 848
HN Consulting	Yrs	3	CIA Phase 1	30 December 2025	10 263
Mariswe Engineering	Yrs	3	Mzingazi bridge	01 January 2023	79 068
Ilifa Engineering	Yrs	3	Empangeni A Rank upgrade	31 July 2025	33 148
Eltwini	Yrs	3	NCA Doubling	30 April 2023	85 000
STM JV Qajana	Yrs	3	Traffic Calming	As and when	755
Zalopath	Yrs	3	Walkways	As and when	1 130
Zalopath	Yrs	3	Anglers Rod/ knorhaanbaai Intersection project	31 March 2020	2 100
Skyv Consulting	Yrs	3	New Design Pedestrian Briges	14 January 2022	4 365
Ilifa Africa Consulting	Yrs	3	Alkanstrand Staircase	14 January 2022	4 725
Gendu Consulting Engineers	Yrs	3	Structural Assessment of Road Bridges	31 March 2022	3 684
KZN SHARKS BOARD	Yrs	3	MESHING OF SHARK NETS (PRICE WILL INFLATE ANNUALLY)	30 June 2022	2 745
Khanali Trading (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	675
Freeman Security Services	Yrs	3	Grass cutting	25 October 2023	1 686
Manyathi Group	Yrs	3	Grass cutting	25 October 2023	546
Khanali Trading (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	1 059
Khanali Trading (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	547
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	1 129
Zanobanzi (Pty)Ltd	Yrs	3	Grass cutting	25 October 2023	1 050
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	385
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	385
Manyathi Group	Yrs	3	Grass cutting	25 October 2023	1 344
Free Security Services	Yrs	3	Grass cutting	25 October 2023	692
Zanobanzi (Pty)Ltd	Yrs	3	Grass cutting	25 October 2023	378
Zanobanzi (Pty)Ltd	Yrs	3	Grass Cutting	25 October 2023	378
Lekos Towing	Yrs	3	Grass Cutting	25 October 2023	1 494
Khanali Trading (Pty)Ltd	Yrs	3	Grass Cutting	25 October 2023	2 575
Zanobanzi (Pty) Ltd	Yrs	3	Grass Cutting	25 October 2023	1 434
Ilungelo Lamatiwane	Yrs	3	Grass Cutting	31 October 2022	909
World Focus	Yrs	3	Grass Cutting	31 March 2023	674
World Focus 123 CC	Yrs	3	Grass Cutting	31 October 2022	570

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes			2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2019/20	Current Year 2020/21	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Community and Social Services			P0010202000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	2 752 015	2 797 600	2 937 000	3 148 100	3 255 600	
Community and Social Services			P0020000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	5 423 132	6 483 700	7 471 600	7 771 300	8 121 800	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Preventative Maintenance Interval Based Community Assets: Community Facilities: Cemeteries/Crematoria Buildings	Preventative Maintenance: Interval Based	P001102020100102020010110200000000000		A diverse, socially cohesive society with a common	Growth	0.74	0.74	764 072	1 326 700	1 010 900	1 091 300	1 095 500	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Corrective Maintenance: Emergency Machinery and Equipment	Corrective Maintenance: Emergency	P0011020200200200900000000000000000		A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	125 934	83 000	85 100	88 500	92 000	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Preventative Maintenance Interval Based Community Assets: Community Facilities: Cemeteries/Crematoria Buildings	Preventative Maintenance: Interval Based	P001102020100102020010110200000000000		A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	-	266 000	276 600	288 200	300 000	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Preventative Maintenance Interval Based Community Assets: Community Facilities: Cemeteries/Crematoria Buildings	Preventative Maintenance: Interval Based	P001102020100102020010110200000000000		A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	-	2 822 800	2 935 800	3 059 100	3 193 700	
Community and Social Services			P0000000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	5 085 000	2 077 300	2 852 800	2 785 900	2 965 700	
Community and Social Services			P0020000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	822 155	848 600	868 300	889 900	935 000	
Community and Social Services			P0020000000000000000000000000000000	Human Resources	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	9 987 428	11 343 600	12 287 100	12 779 200	13 355 000	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Corrective Maintenance: Emergency Other Assets: Operational Buildings: Municipal Offices Buildings	Corrective Maintenance: Emergency	P001102020100102020010010200000000000		An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 415 212	3 117 800	3 360 300	3 182 700	3 314 600	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Preventative Maintenance Interval Based Other Assets: Operational Buildings: Municipal Offices Buildings	Preventative Maintenance: Interval Based	P001102020100102020010010200000000000		An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	420 688	1 564 100	1 592 400	1 656 100	1 724 500	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Corrective Maintenance: Emergency Machinery and Equipment	Corrective Maintenance: Emergency	P0011020200200200900000000000000000		An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	16 600	39 800	41 400	43 200	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Corrective Maintenance: Emergency Other Assets: Operational Buildings: Municipal Offices Buildings	Corrective Maintenance: Emergency	P001102020100102020010010200000000000		An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	8 029 400	8 350 600	8 701 300	9 084 100	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Preventative Maintenance Interval Based Other Assets: Operational Buildings: Municipal Offices Buildings	Preventative Maintenance: Interval Based	P001102020100102020010010200000000000		An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	10 527 400	10 949 500	11 408 300	11 910 300	
Community and Social Services			P0000000000000000000000000000000000	Default Project (PD)	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 815 200	(11 569 600)	(11 047 100)	(11 772 500)	(12 291 900)	
Community and Social Services			P0020000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	12 468 733	11 024 500	12 416 600	13 301 600	12 998 200	
Community and Social Services			P0020000000000000000000000000000000	Human Resources	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10 850 880	11 673 000	12 720 800	13 229 900	13 825 700	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Corrective Maintenance: Emergency Community Assets: Community Facilities: Halls Buildings	Corrective Maintenance: Emergency	P001102020100102020010010200000000000		An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	82 800	85 300	88 700	92 400	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Preventative Maintenance Interval Based Community Assets: Community Facilities: Halls Buildings	Preventative Maintenance: Interval Based	P001102020100102020010010200000000000		An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	126 500	332 200	342 700	356 400	371 100	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Corrective Maintenance: Emergency Machinery and Equipment	Corrective Maintenance: Emergency	P0011020200200200900000000000000000		An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	12 600	13 100	13 600	14 200	
Community and Social Services	Operational Maintenance-Non-Infrastructure: Corrective Maintenance: Emergency Community Assets: Community Facilities: Halls Buildings	Corrective Maintenance: Emergency	P001102020100102020010010200000000000</											

Table MBRR 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			2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2019/20	Current Year 2019/20 Full Year Forecast		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks/MV Mini-substations		PO01001001001001001001000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 055 774	7 492 700	7 745 400	8 055 200	8 386 900	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks/MV Mini-substations		PO01001002002002001001000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	5 836 692	10 951 400	11 295 100	11 746 900	12 225 800	
Energy Sources	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings		PO01000001001000300100100200000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	629 627	833 800	899 100	899 100	936 500	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks/Electricity Meters		PO01001001001001000800100000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	489 700	505 200	525 500	547 000	
Energy Sources	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		PO01000200020002000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	65 500	69 200	72 000	75 000	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks/MV Network Equipment		PO0100100100100100100200000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	591 356	798 700	818 700	851 400	885 500	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks/LV Conductors		PO0100100100100100080010000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	3 300	3 400	3 500	3 600	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks/LV Conductors		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	26 700	27 800	29 000	30 300	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks/MV Mini-substations		PO0100100100100100100100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	49 600	51 600	53 610	56 140	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks/MV Mini-substations		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	54 254 800	56 425 000	58 794 800	61 381 800	
Energy Sources	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings		PO0100020002000200010010020000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	100 300	104 300	108 700	113 500	
Energy Sources	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings		PO0100000100100030010010020000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	9 100	9 500	9 900	10 300	
Energy Sources				Default Project (PD)	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	28 611 805	(76 471 400)	(70 513 000)	(78 814 500)	(83 443 600)	
Energy Sources	Municipal Day to Day Running Cost		PO02000000000000000000000000000000	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	294 097	514 900	521 900	542 900	565 800		
Energy Sources	Human Resources		PO02000000000000000000000000000000	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	8 734 640	10 279 400	9 995 100	10 395 300	10 863 700		
Energy Sources	Default Project (PD)		PO02000000000000000000000000000000	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 665 700	2 743 000	3 977 900	3 659 900	3 820 300		
Energy Sources	Municipal Day to Day Running Cost		PO02000000000000000000000000000000	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	11 082 137	15 868 500	4 708 900	6 195 400	7 405 200		
Energy Sources	Human Resources		PO02000000000000000000000000000000	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	9 452 427	10 778 000	12 328 800	12 822 400	13 399 900		
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks/LV Conductors		PO0100100100100100080010000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	54 070	2 660 000	2 625 400	2 730 500	2 839 900	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks/LV Conductors		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	131 138	1 215 500	1 245 900	1 285 700	1 347 500	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks/MV Mini-substations		PO0100100100100100100100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	256 100	264 300	274 800	286 100	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks/MV Mini-substations		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	80 400	82 400	85 700	89 100	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks/Public Lighting		PO0100100100100100080010000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 129 123	4 729 500	4 880 700	5 055 100	5 259 200	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks/Public Lighting		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	584 115	2 909 800	2 982 500	3 101 800	3 225 900	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks/LV Conductors		PO0100100100100100080010000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 138 700	6 384 300	6 652 500	6 945 200	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks/LV Conductors		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 373 900	6 628 900	6 907 300	7 211 200	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks/Public Lighting		PO0100100100100100080010000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 832 100	3 049 400	3 177 500	3 317 300	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks/Public Lighting		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	1 578 400	1 641 500	1 710 400	1 785 600	
Energy Sources			PO01000000000000000000000000000000	Default Project (PD)	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 418 100	(11 149 600)	(11 027 600)	(11 807 600)	(12 332 700)	
Energy Sources	Municipal Day to Day Running Cost		PO02000000000000000000000000000000	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 389 116	8 152 500	8 172 100	7 107 400	7 210 000		
Energy Sources	Human Resources		PO02000000000000000000000000000000	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 613 629	4 700 800	5 185 100	5 383 000	5 636 200		
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture/Traffic Signs		PO0100100100100100203002000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	207 868	766 900	791 600	823 300	857 000	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Furniture/Traffic Signs		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	341 700	355 200	369 400	384 900	
Energy Sources	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		PO01000200020002000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	65 600	68 200	70 900	73 900	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Machinery and Equipment		PO0100100300000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	15 274 472	18 405 800	19 142 000	19 907 700	20 743 800	
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture/Traffic Signs		PO0100100100100100203002000000000000	Preventative Maintenance: Interval Based	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 355 200	6 609 400	6 887 000	7 190 000	
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Furniture/Traffic Signs		PO0100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	7 303 000	7 595 100	7 914 100	8 262 300	
Energy Sources			PO01000000000000000000000000000000	Default Project (PD)	An efficient and responsive network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 931 200	(9 162 200)	(8 781 600)	(9 342 800)	(9 764 700)	
Environmental Protection	Municipal Day to Day Running Cost		PO02000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	1 241 251	2 358 700	2 563 500	2 632 600	2 703 300		
Environmental Protection	Human Resources		PO02000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	5 410 006	3 897 700	4 081 300	4 244 900	4 436 300		
Environmental Protection	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings		PO0100000100100030010010020000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	998 488	1 084 900	1 117 400	1 162 100	1 211 000	
Environmental Protection	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		PO01000200020002000000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	96 199	157 800	162 500	169 000	176 100	
Environmental Protection				Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	3 055 800	3 313 800	3 897 100	3 881 100	4 031 200	
Executive and Council	Municipal Day to Day Running Cost		PO02000000000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	45 273 620	47 304 000	40 354 600	41 993 300	43 797 200		
Executive and Council	Human Resources		PO02000000000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	54 948 184	57 899 100	58 961 200	61 378 700	64 336 500		
Executive and Council	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Rail Infrastructure Rail Lines Rail and Ballast		PO0100100100100100501020000000000000	Preventative Maintenance: Interval Based	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	54 500	56 100	58 300	60 700	
Executive and Council	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		PO01000200020002000000000000000000	Corrective Maintenance: Emergency	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	3 900	4 000	4 200	4 400	
Executive and Council			PO01000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	(99 894 900)	(103 374 500)	(106 538 800)	(110 853 800)	(115 942 300)	
Executive and Council	Typical Work Streams		PO04000701100000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	5 300	5 400	5 600	-	
Executive and Council	Typical Work Streams		PO04014000000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	301 750	-	-	-	-	
Executive and Council	Typical Work Streams		PO04017050000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	101 400	105 500	109 900	-	
Executive and Council	Typical Work Streams		PO04017050000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	275 300	286 100	298 100	-	
Executive and Council	Typical Work Streams		PO04017050000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	155 700	161 600	168 300	-	
Executive and Council	Typical Work Streams		PO04017050000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	1 000	1 000	1 000	-	
Executive and Council	Typical Work Streams		PO04017050000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	11 800	12 200	12 700	-	
Executive and Council	Typical Work Streams		PO04017050000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	5 900	6 100	6 400	-	
Executive and Council	Typical Work Streams		PO04017030000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	11 200	11 600	12 000	-	
Executive and Council	Typical Work Streams		PO04017030000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	27 700	28 400	29 200	-	
Executive and Council	Typical Work Streams		PO04017030000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	35 200	36 800	38 200	-	
Executive and Council	Typical Work Streams		PO04017030000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	65 800	68 000	70 900	-	
Executive and Council	Typical Work Streams		PO03040000000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	5 500	5 700	7 000	-	
Executive and Council	Typical Work Streams		PO03044010000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	69 100	72 000	75 200	-	
Executive and Council	Typical Work Streams		PO03044010000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	13 000	13 400	13 900	-	
Executive and Council	Typical Work Streams		PO03044010000000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	13 600	14 100	14 700	-	
Executive and Council	Typical Work Streams		PO04000701702000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	421 500	439 200	458 500	-	
Executive and Council	Typical Work Streams		PO04000701702000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	421 500	439 200	458 500	-	
Executive and Council	Typical Work Streams		PO04000701702000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	421 500	439 200	458 500	-	
Executive and Council	Typical Work Streams		PO04000701702000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	421 500	439 200	458 500	-	
Executive and Council	Typical Work Streams		PO04000701702000000000000000000000	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	421 500	439 200	458 500	-	
Executive and Council	Typical Work Streams		PO0400070170200000000000000000000											

Table MBRR 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			2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Executive and Council			P00400701702000											

Table MBRR SA38 - Consolidated detailed operational projects (continued)

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Table MBRR 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			2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Housing			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	335 343	–	–	–	–	
Housing			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	13 320 573	14 032 800	13 880 400	15 557 500	14 420 400	
Housing			PC00200000000000000000000000000000	Human Resources	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	11 259 788	12 010 200	12 890 400	12 988 500	13 280 200	
Housing		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Housing Social Housing Buildings	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	963 600	586 100	610 700	637 600	
Housing		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Housing Social Housing Buildings	PC00100200000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	84 900	86 300	92 000	96 100	
Housing		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Housing Social Housing Electrical Equipment	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	14 500	15 700	16 400	–	
Housing			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3 075 754	4 260 800	4 769 700	4 617 700	4 817 600	
Internal Audit			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3 881 185	5 711 500	6 346 500	6 600 200	6 877 500	
Internal Audit			PC00200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	–	–	–	–	–	
Internal Audit			PC00200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3 141 628	3 432 500	3 607 200	3 751 900	3 921 100	
Internal Audit			PC00200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	(6 780 800)	(7 276 400)	(9 872 600)	(10 270 000)	(10 712 700)	
Other		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	628 288	9 681 100	11 016 600	13 989 800	14 962 700	
Other			PC00200000000000000000000000000000	Default Project (PD)	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	750 000	1 560 000	1 622 400	1 690 500	
Other			PC00200000000000000000000000000000	Human Resources	An efficient and responsive council network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	135 500	114 000	1 240 000	124 700	129 300	
Other			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	44 867	78 900	78 800	81 600	85 000	
Other			PC00200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1 032 724	1 256 700	1 154 300	1 200 900	1 254 600	
Other			PC00200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	481 800	494 800	657 600	623 700	662 000	
Other			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1 003 502	983 000	1 256 400	1 305 500	1 360 700	
Other			PC00200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1 453 289	1 656 000	1 758 300	1 829 200	1 911 800	
Other			PC00200000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1 373 100	1 301 100	1 576 200	1 545 600	1 614 300	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	312 679	655 800	566 200	580 900	614 800	
Planning and Development			PC00200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	991 177	978 800	1 004 100	1 044 600	1 092 100	
Planning and Development			PC00200000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	803 800	820 400	999 400	1 007 600	1 051 500	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	6 228 676	6 004 700	8 889 400	9 172 500	9 513 400	
Planning and Development			PC00200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	12 689 346	12 323 100	14 096 600	14 680 000	15 320 200	
Planning and Development			PC00200000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	3 998 300	3 781 900	5 274 100	5 090 500	5 314 900	
Planning and Development			PC00304200000000000000000000000000	Typical Work Streams	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	–	400 000	–	–	–	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	3 039 396	2 956 000	3 110 500	3 213 700	3 320 800	
Planning and Development		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	PC00100200000000000000000000000000	Preventative Maintenance: Interval Based	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	–	44 000	45 800	47 600	49 600	
Planning and Development			PC00200000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1 008 800	360 800	460 600	470 200	489 300	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	21 919	–	–	–	–	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1 103 862	2 688 000	4 354 200	8 435 500	11 753 300	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	5 000	–	–	–	–	
Planning and Development			PC00200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	14 315 514	13 645 500	14 646 500	15 232 800	15 918 800	
Planning and Development			PC00200000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	4 977 600	4 770 800	8 739 200	7 537 200	8 558 900	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	517 383	377 500	406 600	413 700	426 500	
Planning and Development			PC00200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	10 955 314	11 651 500	13 685 700	14 233 400	14 874 300	
Planning and Development		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	–	1 000	1 000	1 000	1 000	
Planning and Development			PC00200000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	4 176 700	4 584 500	6 240 100	5 794 400	6 062 600	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	318 886	864 700	850 500	882 550	917 500	
Planning and Development			PC00200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	4 008 994	4 251 600	4 825 200	5 018 500	5 245 100	
Planning and Development		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Furniture and Office Equipment	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	–	6 700	6 900	7 200	7 500	
Planning and Development			PC00200000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	3 951 600	3 241 500	4 008 300	3 953 200	4 129 900	
Planning and Development			PC00401600000000000000000000000000	Municipal Day to Day Running Cost	Ptict & enw our environm assets & natural resource	Spatal integration	6.2 Immovable Property Management	Whole of the Municipality	6 901 560	4 029 500	4 103 300	4 225 000	4 387 600	
Planning and Development			PC00200000000000000000000000000000	Human Resources	Ptict & enw our environm assets & natural resource	Spatal integration	6.2 Immovable Property Management	Whole of the Municipality	9 136 785	9 633 800	9 633 800	10 019 800	10 471 400	
Planning and Development			PC00200000000000000000000000000000	Default Project (PD)	Ptict & enw our environm assets & natural resource	Spatal integration	6.2 Immovable Property Management	Whole of the Municipality	2 864 800	14 458 400	(13 734 500)	(14 228 900)	(14 866 100)	
Planning and Development			PC00401600000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	–	4 218 000	3 369 000	–	–	
Planning and Development			PC00401600000000000000000000000000	Typical Work Streams	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	4 462 000	60 000	48 000	–	–	
Planning and Development			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	445 941	860 300	599 100	622 700	648 900	
Planning and Development			PC00200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	7 415 789	8 329 200	8 615 500	8 960 400	9 364 100	
Planning and Development			PC00200000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	(7 863 800)	(8 670 600)	(9 136 200)	(9 501 400)	(9 927 700)	
Public Safety			PC00200000000000000000000000000000	Municipal Day to Day Running Cost	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	6 960 081	7 627 600	7 329 900	7 654 100	7 622 900	
Public Safety			PC00200000000000000000000000000000	Human Resources	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	51 782 269	54 008 700	56 101 400	58 345 900	60 972 300	
Public Safety		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Fire/Ambulance Stations Buildings	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	4 700	4 800	5 000	5 200	
Public Safety		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Fire/Ambulance Stations Buildings	PC00100200000000000000000000000000	Preventative Maintenance: Interval Based	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	7 100	169 200	175 200	–	
Public Safety		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	75 600	78 600	81 700	85 100	
Public Safety		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Furniture and Office Equipment	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	5 600	5 900	6 100	6 400	
Public Safety		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Fire/Ambulance Stations Buildings	PC00100200000000000000000000000000	Corrective Maintenance: Emergency	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	333 800	347 200	361 800	377 700	
Public Safety		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Fire/Ambulance Stations Buildings	PC00100200000000000000000000000000	Preventative Maintenance: Interval Based	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	70 500	73 400	76 500	79 800	
Public Safety			PC00200000000000000000000000000000	Default Project (PD)	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	22 139 135	21 716 100	26 279 200	26 302 300	27 450 700	
Public Safety			PC00401400000000000000000000000000	Typical Work Streams	Cte a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	200 000	200 000	208 400	217 600	

Table MBRR 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		2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Road Transport		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	169 329	228 000	228 100	241 000	244 200
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Rail Infrastructure Rail Lines Rail Lines and Ballast	PO0010010010010500100000000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 134 439	1 215 800	1 264 400	1 315 000	1 370 200
	Road Transport		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	69 630 252	81 135 000	84 315 900	88 254 900	93 698 100
	Road Transport		PO00200000000000000000000000000000	Human Resources	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	31 660 637	34 188 000	37 181 500	38 689 300	40 410 100
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	PO0010010010010020030000000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 824 415	3 960 200	4 799 200	4 921 200	5 194 300
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	PO0010010010010020010010000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 839 262	3 605 000	2 173 200	2 280 100	2 351 600
	Road Transport	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Roads Land	PO0010010002002002000100000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	159 676	1 000 000	575 700	589 700	623 300
	Road Transport	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Structures Pedestrian Bridges	PO0010010002002002000200000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	120 300	123 300	128 200	133 300
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Structures Pedestrian Bridges	PO0010010010010020020000000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	205 050	684 600	705 100	733 300	762 600
	Road Transport	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	PO0010020002000200000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	150 000	156 000	162 200	169 000
	Road Transport	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Furniture and Office Equipment	PO0010020002000200000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	60 000	62 400	64 500	67 600
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	PO0010010010010020030000000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	5 324 700	5 537 700	5 770 300	6 024 200
	Road Transport	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Furniture Traffic Signs	PO0010010002002002000300000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	721 300	750 200	781 700	816 100
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	PO0010010010010020010010000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	24 357 100	25 351 400	26 395 400	27 598 800
	Road Transport	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Roads Land	PO0010010002002002000100000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 661 600	10 048 100	10 470 100	10 930 800
	Road Transport	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Structures Pedestrian Bridges	PO0010010002002002000200000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 589 500	2 693 100	2 806 200	2 929 700
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Structures Pedestrian Bridges	PO0010010010010020020000000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	5 514 600	5 527 200	5 759 400	6 012 800
	Road Transport		PO00200000000000000000000000000000	Default Project (PD)	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	29 920 200	10 357 100	(15 668 600)	(17 919 000)	(18 870 600)
	Road Transport		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 388 197	6 553 700	6 972 800	8 081 600	9 603 500
	Road Transport		PO00200000000000000000000000000000	Human Resources	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	30 075 058	33 449 400	35 372 300	36 757 500	38 440 600
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	PO0010010010010020010010000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	15 864 846	20 258 000	20 778 200	21 659 800	22 477 700
	Road Transport	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Roads Land	PO0010010002002002000100000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	547 895	614 000	632 400	657 700	685 300
	Road Transport	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Structures Pedestrian Bridges	PO0010010002002002000200000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	68 500	70 200	73 000	75 900
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Structures Pedestrian Bridges	PO0010010010010020020000000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	378 300	389 900	405 500	422 500
	Road Transport	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	PO0010020002000200000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	306 000	360 000	368 000	376 000
	Road Transport	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment	PO0010020002000200000000000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	360 600	600 000	600 000	600 000
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	PO0010010010010020010010000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	18 144 200	18 870 000	19 662 600	20 527 800
	Road Transport	Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Roads Land	PO0010010002002002000100000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	3 223 200	3 362 300	3 503 700	3 657 900
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	PO0010010002002002000100000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 867 100	2 943 400	3 061 100	3 256 900
	Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Structures Pedestrian Bridges	PO00000000000000000000000000000000	Default Project (PD)	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	15 029 000	(11 726 700)	(12 028 400)	(12 796 300)	(13 396 300)
	Road Transport		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 262 402	3 038 000	3 033 500	3 542 200	4 588 700
	Road Transport		PO00200000000000000000000000000000	Human Resources	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	626 523	694 000	815 800	848 800	887 300
	Road Transport	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Taxi Ranks/Bus Terminals Buildings	PO0010020010010020010010000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 200	2 300	2 400	2 500
	Road Transport	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Taxi Ranks/Bus Terminals Buildings	PO0010020010010020020001000000000000	Corrective Maintenance: Emergency	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	42 400	46 300	46 300	46 300
	Road Transport	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Taxi Ranks/Bus Terminals Buildings	PO0010020010010020010010000000000000	Preventative Maintenance: Internal Based	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 100	2 200	2 300	2 400
	Road Transport		PO00000000000000000000000000000000	Default Project (PD)	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	459 800	655 500	563 100	569 200	588 700
	Public Safety		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	One a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	5 470 173	4 542 300	4 663 900	4 815 700	4 989 200
	Public Safety		PO00200000000000000000000000000000	Human Resources	One a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	37 064 106	37 577 700	39 797 400	41 369 600	43 252 900
	Public Safety		PO00000000000000000000000000000000	Default Project (PD)	One a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	19 185 421	17 706 600	29 596 600	29 461 300	30 671 000
	Road Transport		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	744 965	1 048 300	1 015 700	1 021 300	1 071 200
	Road Transport		PO00200000000000000000000000000000	Human Resources	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10 271 278	11 817 500	12 827 300	13 340 500	13 941 500
	Road Transport		PO00200000000000000000000000000000	Default Project (PD)	An efficient and responsive e-con fleet network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 150 400	4 352 700	5 611 900	5 423 400	5 667 100
	Sport and Recreation		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	4 587 267	9 401 500	9 123 100	9 402 200	9 656 300
	Sport and Recreation		PO00200000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	7 754 507	9 422 500	9 962 400	10 361 100	10 827 800
	Sport and Recreation	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	PO001002001001002002000200020000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	-	20 000	65 000	67 600	70 300
	Sport and Recreation	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	PO001002001001002002000200020000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	2 644 181	20 000	25 000	21 300	22 200
	Sport and Recreation	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	PO001002001001002002000200020000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	-	3 900	4 100	4 300	4 500
	Sport and Recreation	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	PO001002001001002002000200020000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	-	517 800	538 500	561 100	585 800
	Sport and Recreation	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	PO001002001001002002000200020000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	-	1 420 900	1 477 800	1 539 900	1 607 600
	Sport and Recreation		PO00200000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	5 027 700	1 982 500	2 576 300	2 629 500	2 736 500
	Sport and Recreation		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	12 107 688	10 403 600	12 366 300	13 499 200	14 011 200
	Sport and Recreation		PO00200000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	47 419 504	52 665 000	55 777 100	58 017 900	60 629 200
	Sport and Recreation	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	PO0010020002000200090000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	1 027 363	1 257 400	1 388 800	1 340 400	1 394 000
	Sport and Recreation	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Parks Land	PO001002001001002002010130010000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	4 114 111	6 462 100	5 015 500	5 216 200	5 433 900
	Sport and Recreation		PO001002001001002002010130010000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	-	72 820 900	76 773 700	79 998 200	83 518 200
	Public Safety		PO00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	11 323 100	(62 938 000)	(62 938 000)	(65 869 600)	(68 790 000)
	Community and Social Services		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	One a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	-	500 500	520 500	541 300	564 000
	Community and Social Services		PO00200000000000000000000000000000	Municipal Day To Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4.1	Whole of the Municipality	4 667 286	4 929 500	5 075 300	5 288 400	5 521 000
	Community and Social Services		PO00000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4.1	Whole of the Municipality	809 312	864 100	917 000	954 300	997 500
	Community and Social Services		PO00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4.1	Whole of the Municipality	-	730 100	699 000	683 000	710 600

Table MBRR SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR SA38 - Consolidated detailed operational projects (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	RUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Finance and Administration		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	-	-	-	-
	Finance and Administration		P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	1 136 000	1 070 800	1 092 700	1 092 700
	Finance and Administration		P0004050060000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	2 588 012	1 464 000	1 379 200	1 413 600	1 427 200
	Finance and Administration		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	58 896 511	116 567 100	88 954 700	92 496 800	94 435 000
	Finance and Administration		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	-	1 000 000	1 040 000	1 083 700
	Finance and Administration		P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	58 006 997	69 674 100	73 978 200	76 638 500	80 400 900
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Machinery and Equipment	P0001002002009000000000000000000000	Corrective Maintenance- Emergency	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	7 800	8 000	8 300	8 600
	Finance and Administration		P0000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	-	-	-	-
	Finance and Administration		P0000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	(122 322 461)	(142 554 000)	(153 510 300)	(159 740 200)	(164 747 200)
	Finance and Administration		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	214 213	2 611 000	1 307 800	1 360 100	1 419 500
	Finance and Administration		P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	5 670 133	5 896 900	6 343 800	6 581 800	6 878 800
	Finance and Administration		P0002000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	1 111 200	1 621 800	1 283 700	1 184 300	1 241 200
	Environmental Protection		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	189 000	329 300	1 152 000	2 210 200
	Executive and Council		P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1.1.4	Whole of the Municipality	-	21 300	-	-	-
	Executive and Council		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	39 100	52 100	54 300	56 700
	Executive and Council		P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	3 087 200	3 669 600	3 816 800	3 989 000
	Executive and Council		P0000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	68 600	101 300	102 700	107 400
	Planning and Development		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	44 800	49 900	51 900	54 100
	Planning and Development		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 805 700	3 630 900	3 776 600	3 946 900
	Planning and Development		P0000000000000000000000000000000000	Default Project (PD)	An effcicompet and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	81 100	82 100	85 900
	Health		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	-	26 300	26 900	28 100	29 300
	Health		P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	5 813	12 000	12 500	13 100
	Health		P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	152 736	-	-	-
	Health		P0002000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	-	1 854 051	2 070 900	2 154 100	2 251 400
	Health		P0000000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	-	34 300	40 500	41 100	42 900
	Community and Social Services		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf network	Inclusion and access	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	-	-	-	-
Total Operational expenditure									3 287 287 838	3 603 742 200	3 935 127 006	4 127 272 300	4 368 851 400

2.14 Municipal manager's quality certificate



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Your ref: KZN 282
Contact: Municipal Manager

Our file ref: 5/1/1 - 2021/22
In response to DMS No: DMS 1452635
Date: 24/03/2021

QUALITY CERTIFICATE

I, Lulamile Mapholoba, Municipal Manager of the City of uMhlathuze, hereby certify that the Tabled 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 Tabled Medium Term Revenue and Expenditure Framework and supporting documentations are consistent with the Integrated Development Plan of the municipality.

MR L MAPHOLOBA

MUNICIPAL MANAGER OF CITY OF uMHLATHUZE KZN282

SIGNATURE:

DATE:

17/03/2021



ALL CORRESPONDENCE MUST BE ADDRESSED TO THE MUNICIPAL MANAGER