

ANNEXURE A

(DMS 1655201)

ANNUAL BUDGET OF  
**CITY OF**  
**uMHLATHUZE**

2024/25 TO 2026/27  
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	MPRA	Municipal Properties Rates Act
GFS	Government Financial Statistics	MSA	Municipal Systems Act
GRAP	General Recognised Accounting Practice	MTREF	Medium-term Revenue and Expenditure Framework
IDP	Integrated Development Strategy	NERSA	National Electricity Regulator South Africa
INEP	Integrated National Electrification Programme Grant	PMS	Performance Management System
IUDG	Integrated Urban Development Grant	PPE	Property Plant and Equipment
ICT	Information Communication Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SDBIP	Service Delivery Budget Implementation Plan
		SMME	Small Micro and Medium Enterprises

## Part 1 – Annual Budget

### 1.1 Mayor's Report

The Mayor will present his report at the Council meeting.

### 1.2 Council Resolutions

On 27<sup>th</sup> March 2024, the Council of the City of uMhlathuze will meet in the Council Chambers to adopt the budget of the Municipality for the financial year 2024/25. The Council will approve and adopt the following resolutions:

1. the Tabled Multi-year Medium Term Revenue and Expenditure Framework (MTREF) of the City of uMhlathuze for the financial year 2024/25 and indicative for the projected outer years 2025/26 and 2026/27 be approved as set out in the Budget Report **(DMS 1655200)** and in the Budget tables A1 - A10 **(Annexure B1 - B13) (DMS 1658483)**;
2. the Final Integrated Development Plan (IDP) Review for 2023/24 **(DMS 1583533)** be incorporated into the Adopted 2024/25 Multi-year Medium Term Revenue and Expenditure Framework (MTREF);
3. the Tabled 2024/25 Medium Term Revenue and Expenditure Framework aligned with the IDP's Developmental Objectives and Goals and the Municipal Regulation on Standard Chart of Accounts (mSCOA) (Government Gazette 37577 dated 22 April 2014) for the City of uMhlathuze be approved as follows:

Description  R thousands	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Tabled Budget 2024/25	Tabled Budget 2025/26	Tabled Budget 2026/27
Total Operating Revenue	5 122 627	5 599 452	5 965 030	6 402 328
Total Operating Expenditure	5 286 027	5 588 843	5 951 370	6 387 387
<b>Surplus/ (Deficit) for the year</b>	<b>(163 401)</b>	<b>10 609</b>	<b>13 660</b>	<b>14 942</b>
Total Capital Expenditure	817 407	611 264	617 524	573 273
<b>TOTAL OPERATING &amp; CAPITAL BUDGET</b>	<b>6 103 434</b>	<b>6 200 107</b>	<b>6 568 894</b>	<b>6 960 660</b>

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

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

Description  R thousand	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Electricity and Energy Sources</b>			
Surplus/(Deficit) for the year	235 608	264 491	299 240
<b>Water Management</b>			
Surplus/(Deficit) for the year	10 629	(9 708)	(22 568)
<b>Waste water management</b>			
Surplus/(Deficit) for the year	(92 334)	(99 467)	(112 147)
<b>Waste management</b>			
Surplus/(Deficit) for the year	19 928	21 614	23 731
<b>Rates and other Services</b>			
Surplus/(Deficit) for the year	(163 223)	(163 270)	(173 315)
<b>Surplus/(Deficit) for the year</b>	<b>10 609</b>	<b>13 660</b>	<b>14 942</b>

6. the Tabled Service Delivery and Budget Implementation Plan (SDBIP) 2024/25 (**DMS 1649005**) as submitted be approved;

7. in terms of Section 2(3) of the Local Government: Municipal Property Rates Act, the following property rates for the 2024/25 financial year be approved:

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

8. on application by the relevant ratepayers, the following rebates be applied subject to the provisions contained in the Rates Policy:
- Agricultural properties - 5%
  - Non Profit Organisations - 20%
9. the Rates Policy as contained in **Annexure D1 (DMS 1659028)** be approved;
10. in addition to the statutory R15 000 reduction in the valuation on residential properties, a further reduction of R145 000 of the valuation on all developed residential properties valued at R480 000 and below be made;
11. in addition to the reductions in recommendation (10) above and subject to the criteria set out in the Property Rates Policy, an additional R250 000 reduction in the value of the primary residential property belonging to a pensioner or a social grantee be made;
12. in accordance with the implementation of the universal approach of the indigent policy improved residential property valued at R160 000 or less will be exempted from refuse and sewer charges. The following sliding scale will be applied for charges on improved residential properties higher than R160 000 on the following basis:
- a) Properties valued between R160 001 and R200 000 will receive a rebate of 25% in respect of the sewer and refuse charges.
  - b) Properties valued at R200 001 and higher will pay the normal tariff.
13. the amendment of the Tariff of Charges as per **Annexure C (DMS 1659029)** be approved;
14. the Tariff policy as per **Annexure D2 (DMS 1659030)**;
15. any work function or tariff not accommodated in the Tariff of Charges be dealt with as cost plus 20%;
16. in addition to the free 50 units, the indigent customers to be granted additional 300 units that can be bought per month but be capped at 350 units each month;



17. the property rates and tariff adjustments as set out above be dealt with in terms of Section 14 of the Local Government: Property Rates Act and Section 24 of the Municipal Finance Management Act 2003;
18. Free water be capped at eight (8) kl per month;
19. Strategic grouping of water service tariffs, dividing them into groups as follows:
  - a) Tariff Structure 1 (T1) will be for indigent customers with consumption not exceeding eight (8) kl per month. These customers will not be liable for paying the basic charge and this applies to both the universal approach and the targeted approach;
  - b) Tariff Structure 2 (T2) will be for households managing their consumption to be greater than eight (8) kl per month but not exceeding 20 kl per month; and
  - c) Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 20 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
20. Railway siding maintenance be charged to all property owners whose properties are alongside the vicinity of the facility;
21. No person or entity may collect waste for removal from premises unless authorised by Deputy City Manager - Community Services or City Manager;
22. in terms of various policies, the following increases in allowances are submitted to Council for approval subject to the Cost Containment Policy:

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

23. the funding for Indigent Burial Assistance be capped for the 2024/25 Financial Year at R 689 100;
24. the profit on sale of all erven be allocated 100% to the Rates and General Capital Replacement Reserve account;
25. should there be any unspent conditional grants received from the National Fiscus at year end, Council hereby requests that the City Manager via letters to the respective transferring officers apply for a roll-over of funds received in **2023/24** financial year to the next financial year, namely the 2024/25 financial year;
26. although Council has an approved Virement Policy, in terms of this 2024/25 MTREF Budget appropriation, a MFMA mSCOA Circular No. 8 (**DMS 1402904**) be Adopted with the following:
  - No virements (transfers) will be allowed out of:
    - All Repairs and Maintenance Projects unless approval has been sort jointly between the City Manager and the Chief Financial Officer;
    - Purchase of Bulk Electricity and Bulk Water Projects;
  - A Project extending over/ incorporating more than one mSCOA function or sub function, then savings in the budgetary allocation in a function or sub-function may be applied across the functions and/ or sub-functions directly linked to the same Project and Funding Source;
  - Where the Finance and Administrative function or sub-function is directly linked to another Function or sub function, then savings in the linked function/ sub-function may be applied in the Finance and Administrative function or *vice versa*<sup>2</sup>. This means that virements between Rates Services and Trading Services and across Trading Service are not allowed;
  - Virements cannot be permitted in relation to the revenue side of the budget;
  - Virements between functions should be permitted where the proposed shifts in funding facilitate sound risk and financial management (e.g. the management of central insurance funds and insurance claims from separate votes);
  - Virements from the capital budget to the operating budget should not be permitted, Operational funds to the Capital Budget may be done, but only via an Adjustments budget;
  - Virements towards employee related costs should not be permitted, except where:
    - temporary/ contracted (budget for as contracted services in terms to the mSCOA Classification) staff status has changed to permanent staff; or
    - the budget savings resulted from Outsourced Services within the same function in terms of a Council delegated authority).

27. to ensure that monies are spent efficiently and effectively in the repairs and maintenance environment for both operating and capital budgets, no Repairs and Maintenance budget can be utilised unless each project for repairs and maintenance is utilised strictly in terms of the 2024/25 asset maintenance plan and captured accordingly on the Work Break-down Structure (WBS) of the uM-SAP system;
28. to ensure that all capital budgets are spent efficiently and effectively, no approved tenders can proceed unless clearly defined work deliverables are documented in the Contracts module and Project systems module and captured accordingly in the Work Break- down Structure (WBS);
29. Council adopts National Treasury's MFMA Circular number 126 dated 7 December 2023 (**DMS 1642080**) and Circular number 128 dated 08 March 2024 (**DMS 1658167**) that is in line with Section 168(3)(a) of the Municipal Finance Management Act 56 of 2003;
30. the Debt Impairment Policy as per **Annexure M (DMS 1659183)** be approved;
31. Refuse basic charge be applied for companies utilising private companies for waste removal;
32. All sectional title properties be billed water basic charges as a charge related to the ownership of the property rather than on the Body Corporate individually; and
33. Cease charging normal water basic charge based on the quantity of the meters and volumes for the sectional titles.

### 1.3 Executive Summary

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

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

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

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

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

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

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

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

Scenario	Operating Budget		
	Revenue	Expenditure	Deficit
	R 000	R 000	R 000
First (excl tariff increases)	4 566 314	5 104 701	(538 387)
Second (incl tariff increases)	4 949 102	4 942 535	6 567
Third (incl tariff increases)	4 953 414	4 942 805	10 609
<b>TABLED BUDGET</b>	<b>4 953 414</b>	<b>4 942 805</b>	<b>10 609</b>

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

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

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

Description  R thousand	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Electricity and Energy Sources</b>			
Surplus/(Deficit) for the year	235 608	264 491	299 240
<b>Water Management</b>			
Surplus/(Deficit) for the year	10 629	(9 708)	(22 568)
<b>Waste water management</b>			
Surplus/(Deficit) for the year	(92 334)	(99 467)	(112 147)
<b>Waste management</b>			
Surplus/(Deficit) for the year	19 928	21 614	23 731
<b>Rates and other Services</b>			
Surplus/(Deficit) for the year	(163 223)	(163 270)	(173 315)
<b>Surplus/(Deficit) for the year</b>	<b>10 609</b>	<b>13 660</b>	<b>14 942</b>

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

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

- Between all the services by far the greatest concern here lies with all the services financed by Property Tax (Rates). This Adopted budget has the Rates Services sitting with a R163 million deficit for 2024/25 and R163 m and R173m deficit for the outer years;
- The majority of residential households in uMhlathuze are not levied Property Rates. This because the individual properties are within the Ingonyama Trust land are not separately valued and not subject to the Municipal Property Rates Act. This despite the same communities enjoying most of the municipal services that are funded by Property Rates Revenue. This flaw in the current legislation is also applicable to those commercial and business activities taking place within the Ingonyama Trust area. There is a rapid increase in demand for services in these areas – roads, water, refuse, electricity, sanitation but no commensurate revenue;
- The Constitutional mandate for uMhlathuze is to provide basic municipal services in the Ingonyama Trust area, however the deployment of those services without formal town planning and engineering protocol is not only ineffective and inefficient, but the extent thereof and demand for services on such a large scale without order is simply unsustainable from a service delivery perspective;
- There is no Equitable Share allocation for properties that do not pay Property Rates. The significance here is that the delivery of basic services is very dependent on Property Rates 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 over the years to increase Equitable Share to the equal extent that the Municipal Property Rates Act cannot be applied to the residents of the Ingonyama Trust land as the residents there hold no legal title to the land. Indirectly, the National Treasury has assisted by increasing it's the ES marginally above inflation over the last few years which has certainly helped;
- Due to a community's perceived poor quality of water quality and supply from the municipality, many residents who can afford alternative sources such as boreholes, are doing so without permission which is putting resident's health at risk and reducing the municipality's revenue streams which are required to cater for the water infrastructure;
- It appears that the Water Loss's in uMhlathuze are deteriorating. From 2021/22 the gross loss was 38%, 2022/23 gross loss was 57% as at the end of February 2024 the Gross water loss is sitting at 51,8%. The projected water loss in financial terms for the 2024/25 MTREF is R370 million.

- Although Council has received Level II Accreditation, the subsidisation of Housing services which is not a Constitutional mandate can be construed as an “unfunded” mandate due to the fact the Property Rates must now fund the deficit of R23 m – refer to **Table 26** for details;
- Waste Water Management Service shows a deficit of R 92.3 million (R89,4m deficit for Adjusted 2023/24), this is a concern and efforts will need to be made to reduce this deficit in the coming MTREF by reducing costs therefore the introduction of more efficient and effective operations;
- Although Employee related costs as a percentage of total Expenditure amounts to 22,5% and appears to be below the 30% industry standard, it is not realistic for specifically uMhlathuze Municipality to be comfortable with this figure because of the high electricity purchase cost which distorts Council’s budget figures when compared to other secondary cities. Without a properly researched formula in place, it is difficult to guide Council to a specific benchmark, but in COU situation that figure should be no more than the current 22.5% given the distortion in COU budget caused by the high Electricity Turnover. More significantly with a number of services outsourced, a more conservative approach would be to add the Contracted Services costs (8,5%) together with Employee related Costs. This figure amounts to 31% (22.5% + 8,5%). As can be seen this cost is over the 30% norm;
- A broad management view (Particularly from Finance Department) is held that with the uMhlathuze Municipality not having a correct municipal grading, this in the long run result in attracting inappropriate capacity from the market which does not meet the municipal service delivery skills currently required. Evidence of this fact evident in the extent to which services are outsourced and professional advisory services are contracted to perform both mundane and some more normal but technically complex skills required by the Municipality on a daily basis. This point further substantiated by the fact that the combination of Municipal Remuneration Plus Contracted Services, now amount to 47 per cent of Gross Income (Total Income Less Electricity & Water Purchases) or 31 per cent of Expenditure Budget. Both these figures over the norm of 30%;
- Although extensive effort was made during the budgeting process to retain Repairs and Maintenance of Infrastructure at 8% of Property Plant and Equipment, this internationally accepted norm was not achieved in this budget and now sits at 7.7% of PPE. This has increased from 2023/24 at 6.1%. The outer years 2025/26 and 2026/27 increase to 8.4% and 8.9% respectively. Over the MTREF the norm is achieved; and
- The great dependency of the Refuse Service (Solid Waste Management) to Equitable Share is a risk for the Municipality. It does however appear promising that the Senior Management are working on a Revenue Enhancement Strategy, which will be applied in the coming financial year.

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

- The 2024/25 MTREF has a surplus of R10,6m from an Adjusted 2023/24 deficit of R163,4m;

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

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

- Revenue does include a projected 2% local economic growth with effect from each of the 2024/25 and outer years;
- Revenue cash flow assumes a 95.5% recovery;
- All Revenue Tariffs are based on a cost reflective unit cost per all trading services;
- Capital from own funding (Capital Replacement Reserve and Borrowing) allocated on a prioritised model between Functions using asset values and Income generating ability;
- The internal capital funding mix for the 2024/25 MTREF is based on a 95% to 5% weighting towards borrowing and capital replacement reserve respectively;
- The above weighting is going to require Council to consider approving a Section 46 loan of R380 million in the 2024/25 year;
- The basket of municipal services tariffs collectively has been kept below 11.00% despite the 12.72% increase in electricity purchases; and
- There will be no budget allocated to National and Provincial funded projects unless the necessary grants to the municipality are reflected in the National and Provincial budget and have been gazetted as required by the annual Division of Revenue Act.

Following the tabling of the MTREF, National Treasury will review and make comments on the Adopted budget. This assists the Municipality in ensuring quality when preparing the budget in terms of MFMA.

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 95,5 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by calculating the revenue requirement of each service this had to be adjusted to cater for affordable tariffs;
- The Universal approach to tariff setting provides for the cross subsidization between the different consumer affordability levels;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- Increased ability to extend new services and recover costs where economically possible;
- The municipality's Indigent Policy and rendering of free basic services and subsidized services to both the destitute and poor consumers.

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

### Primary Challenges in Producing the Revenue Budget

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

### Primary Positive Aspects of Producing the Revenue Budget

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

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

**Table 1 Summary of turnover revenue classified by main revenue source**

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

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

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

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

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

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

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

**Table 3 Gross Percentage proportion in revenue by main revenue source**

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

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

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

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

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

**Table 4 Operating Transfers and Grant Receipts**

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>476 573</b>	<b>422 690</b>	<b>485 212</b>	<b>534 809</b>	<b>534 986</b>	<b>534 986</b>	<b>569 770</b>	<b>595 280</b>	<b>625 324</b>
Local Government Equitable Share	462 487	416 124	471 939	520 860	520 860	520 860	556 251	586 212	614 901
Finance Management	2 600	2 450	2 500	2 500	2 500	2 500	2 500	2 500	2 600
EPWP Incentive	4 278	3 417	3 213	3 089	2 916	2 916	2 674	-	-
Project Management Unit	7 208	604		7 660	8 010	8 010	7 575	6 568	7 123
Municipal Disaster Relief Grant	-	-	7 426	-	-	-	-	-	-
Energy Efficient and Demand Management	-	94	134	700	700	700	770	-	700
<b>Provincial Government:</b>	<b>14 174</b>	<b>12 712</b>	<b>19 272</b>	<b>17 018</b>	<b>31 207</b>	<b>31 207</b>	<b>17 575</b>	<b>18 275</b>	<b>18 770</b>
Museums	214	225	235	249	249	249	260	283	275
Provincialisation of Libraries	8 932	9 136	9 593	9 593	9 593	9 593	10 016	10 464	10 933
Libraries	1 808	1 517	1 386	2 033	2 033	2 033	2 124	2 320	2 354
Housing	2 334	1 764	4 663	4 429	4 665	4 665	4 429	4 429	4 429
Enhanced Extended Discount Benefit Scheme	32	28	58	-	-	-	-	-	-
Cleanest Town Awards	800	-	250	-	-	-	-	-	-
Hostels	54	41	87	-	-	-	-	-	-
Mpembeni Modular Library	-	-	-	714	714	714	746	779	779
Municipal Employment Initiative	-	-	2 000	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	13 740	13 740	-	-	-
Sport and Recreational	-	-	-	-	-	-	-	-	-
Richards Bay Airport Feasibility Study	-	-	1 000	-	-	-	-	-	-
Departmental Agencies	-	-	-	-	13	13	-	-	-
Capacity Building & Other	-	-	-	-	200	200	-	-	-
<b>Other grant providers:</b>	<b>483</b>	<b>138</b>	<b>1 343</b>	<b>-</b>	<b>2 780</b>	<b>2 780</b>	<b>-</b>	<b>-</b>	<b>-</b>
Umhlathuze Village Beneficiaries Contribution	11	-	-	-	-	-	-	-	-
Chieta Funding	456	138	74	-	-	-	-	-	-
Other	16	-	1 082	-	-	-	-	-	-
Mondi - Business Expo	-	-	188	-	-	-	-	-	-
Private Enterprises: Other Transfers Private Enterprises	-	-	-	-	2 780	2 780	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>491 231</b>	<b>435 540</b>	<b>505 827</b>	<b>551 827</b>	<b>568 973</b>	<b>568 973</b>	<b>587 345</b>	<b>613 555</b>	<b>644 094</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>175 255</b>	<b>174 051</b>	<b>275 708</b>	<b>218 836</b>	<b>216 336</b>	<b>216 336</b>	<b>219 273</b>	<b>199 912</b>	<b>225 544</b>
Municipal Infrastructure Grant (MIG)	(7 000)	-	-	-	-	-	-	-	-
Integrated Urban Development Grant	152 755	130 146	209 302	145 536	145 186	145 186	143 923	124 783	135 337
Integrated National Electrification Programme Grant	-	-	-	14 000	14 000	14 000	9 850	5 000	5 207
Water Service Infrastructure Grant	25 000	40 000	37 000	55 000	40 000	40 000	60 000	70 129	80 000
Energy Efficiency and Demand Management	4 500	3 906	1 866	4 300	4 300	4 300	5 500	-	5 000
Municipal Disaster Relief Grant	-	-	27 540	-	12 850	12 850	-	-	-
<b>Provincial Government:</b>	<b>637</b>	<b>10 023</b>	<b>1 146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>2 612</b>	<b>2 729</b>
Cogta (Static Tanks)	-	325	-	-	-	-	-	-	-
Arts and Culture (Generators and Boreholes)	-	1 302	-	-	-	-	-	-	-
Libraries	-	419	646 087	-	-	-	-	-	-
Mpembeni Modular Library	637	682	-	-	-	-	-	-	-
Sport and Recreation	-	7 295	-	-	-	-	-	-	-
Richards Bay Airport Feasibility Study	-	-	-	-	-	-	500	2 612	2 729
Cleanest Town Awards	-	-	500	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 194</b>	<b>2 194</b>	<b>-</b>	<b>-</b>	<b>-</b>
Private Enterprises: Other Transfers Private Enterprises	-	-	-	-	2 194	2 194	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>175 892</b>	<b>184 074</b>	<b>276 854</b>	<b>218 836</b>	<b>218 530</b>	<b>218 530</b>	<b>219 773</b>	<b>202 524</b>	<b>228 273</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>667 122</b>	<b>619 614</b>	<b>782 681</b>	<b>770 663</b>	<b>787 503</b>	<b>787 503</b>	<b>807 118</b>	<b>816 079</b>	<b>872 367</b>

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

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

The Guideline and Benchmark Method used by the National Energy Regulator of South Africa, when approving municipal electricity tariffs was declared unlawful and invalid by the High Court. NERSA has to be applauded for communicating the tariff increases on time this financial year, however, the new tariff tool for approving the tariffs that they introduced in the 2023/24 financial year is technical and must be workshopped. 10.09 percent will be the electricity tariff increase for the MTREF.

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

### 1.5.1 Property Rates

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

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

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

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

**Table 5 Property Rates Policy exemptions and rebates**

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

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

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

The two outer years are increased by 6% respectively.

**General Valuation roll:**

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



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

### 1.5.2 Sale of Water and Impact of Tariff Increases

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

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

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

In the past financial years, the municipality billed water basic charge based on the volume of water consumed and the quantities of meters. This benefitted the body co-operates because for each meter, the municipality had to calculate the free water and only charge one commercial basic charge. The new initiative of billing water basic charge for each sectional title as an ownership charge is aimed at correcting this unfairness and maximise revenue for the municipality.

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

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

**Table 7 Department of Water Affairs Restrictions in Drought Periods**

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

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

**Table 8 Proposed Water Tariffs for T2 scales**

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

**Table 9 Proposed Water Tariffs for T1 and T3 scales**

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

- a) Tariff Structure 1 (T1) will be for indigent customers with consumption not exceeding eight (8) kl per month. These customers will not be liable for paying the basic charge and this applies to both the universal approach and the targeted approach;
  - b) Tariff Structure 2 (T2) will be for households managing their consumption to be greater than eight (8) kl per month but not exceeding 20 kl per month; and
  - c) Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 20 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
- Residential water tariffs decreased so that lower class customers will pay less;
  - Water is a trading service which means it should break-even or make a surplus. Non-residential customers are currently charged below cost and that has been rectified by increasing tariffs to cost through phase in approach.

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

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

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

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

### Prepaid water tariffs

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

The table below shows prepaid water tariffs:

<b>TARIFFS FOR THE 2024/2025 FINANCIAL YEAR</b>		
<b>Tariff Description</b>	<b>1-Jul 2023</b>	<b>1-Jul 2024</b>
<b>Prepayment Water Charges</b>		
<b>Water per kl</b>		
<b>Indigent and Non-Indigent Customers (Prepayment only)</b>		
0-8 kl per month	0,0000	0,0000
Above 8 kl and below 15 kl	9,7500	19,1692
Above 15 kl and below 20 kl	15,1294	25,1237
Above 20 kl and below 25 kl	20,4277	28,2592
Above 25 kl and below 30 kl	23,8570	35,0690
Above 30 kl and below 35 kl	31,8941	45,4158
Above 35 kl per month	41,9645	42,9666
<b>All other Consumers, including Businesses receiving water supplied through a prepayment meter (Non-indigent)</b>		
0-15 kl per month	22,33	24,5583
Above 15 kl and below 30 kl	26,17	28,7820
Above 30 kl and below 60 kl	30,90	33,9914
Above 60 kl per month	27,40	30,1382

### 1.5.3 Sale of Electricity and Impact of Tariff Increases

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

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

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

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

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

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

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

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

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

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

#### **1.5.4 Sanitation and Impact of Tariff Increases**

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

The following table compares the current and proposed tariffs:

**Table 12 Comparison between current sanitation charges and increases**

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

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

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

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

Refer to the comprehensive Tariff of Charges contained on **Annexure C (DMS 1659029)** for residential, business and undeveloped sites tariffs.

### **1.5.5 Waste Removal and Impact of Tariff Increases**

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

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

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

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



**Table 14 Comparison between current waste removal fees and increases**

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

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

Waste removal fees increased by average of nine (9) per cent in 2024/25 then five (5) per cent in 2025/26 and 2026/27 respectively.

### 1.5.6 Overall impact of tariff increases on households

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

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

*Middle income household range is defined as:*

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

*Affordable household range is defined as:*

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

Indigent household is defined as:

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

### 1.5.7 Tariff Setting Tool

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

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

The 2024/25 tariff setting tool is available on **DMS 1659250**.

**Table 15 MBRR SA14 – Household bills**

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

## 1.6 Operating Expenditure Framework

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

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

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

**Table 16 Summary of operating expenditure by standard classification item**

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure By Type</b>									
Employee related costs	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001
Remuneration of councillors	31 204	30 528	32 724	35 510	35 510	35 510	35 203	36 960	38 805
Bulk purchases - electricity	1 072 631	1 151 971	1 250 740	1 492 128	1 627 634	1 627 634	1 802 031	1 962 412	2 137 066
Inventory Consumed	247 560	546 881	509 290	460 979	494 717	494 717	493 334	527 081	558 864
Debt impairment	37 410	(136 019)	(204 117)	173 883	238 597	238 597	274 153	293 679	314 938
Depreciation and amortisation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
Interest	59 021	57 200	89 003	130 491	158 678	158 678	178 824	199 420	214 616
Contracted services	247 868	453 658	580 306	409 217	493 057	493 057	475 330	459 603	497 438
Transfers and subsidies	9 787	9 279	8 772	14 759	9 960	9 960	7 582	7 938	8 311
Irrecoverable debts written off	165 172	119 892	245 949	–	–	–	–	–	–
Operational costs	274 287	333 965	336 284	343 730	377 359	377 359	389 365	407 437	426 901
Losses on disposal of Assets	183 448	23 430	100 056	–	–	–	–	–	–
Other Losses	542	261 503	435 889	343 610	343 664	343 664	370 004	401 076	428 946
<b>Total Expenditure</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 773 588</b>	<b>4 937 024</b>	<b>5 286 027</b>	<b>5 286 027</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>

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

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

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

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

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

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

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

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

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

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

**The provision of debt impairment** was determined based on an annual collection rate of 95,5 per cent and the Credit Control and Debt Management Policy of the City. For the 2024/25 financial year this amount is R274,1 million (R173,8 m 2023/24 and R 238,5m Adjusted 2022/23). These increases being a clear indication of the effects of the current economic conditions and the partial implementation of credit control policy in the Traditional areas.

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

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

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

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

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

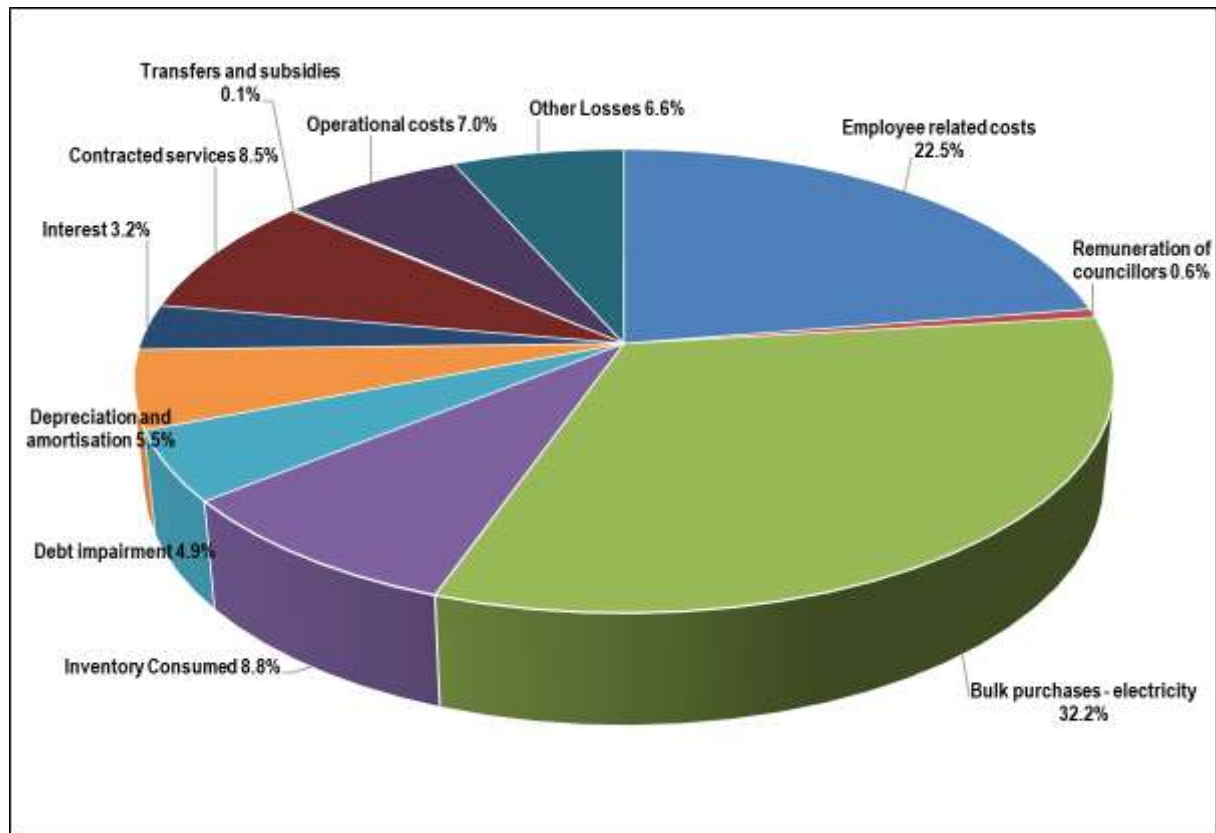
**Contracted Services** has decreased by 3,6 per cent from the Adjusted 2023/24. Emphasis is being placed on reducing reliance on contracted services. Contracted services together with Employee Related Costs amount to 31% (22.5% + 8.5%) of total operating cost. There is a direct relationship between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

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

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

Further details relating to contracted services can be seen in Table 73 MBRR SA1 (see pages 232 to 235).

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



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

### 1.6.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the City's current infrastructure, the 2024/25 budget and MTREF provide for extensive growth in the area of asset maintenance. The weakness however in this environment is that there is no Municipal wide asset renewal strategy and repairs and maintenance plan of the City. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:



**Table 17 Operational repairs and maintenance**

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
<b>Repairs and Maintenance by Expenditure Item</b>									
Employee related costs	206 323	220 438	245 860	238 025	238 025	238 025	370 577	438 460	482 306
Inventory Consumed (Project Maintenance)	76 080	74 449	98 706	95 173	104 094	104 094	102 572	107 393	112 440
Contracted Services	84 361	131 383	144 663	130 365	131 685	131 685	131 803	137 998	144 484
Operational Costs	2 239	207	5 961	1 409	5 409	5 409	1 956	2 048	2 144
<b>Total Repairs and Maintenance Expenditure</b>	<b>369 002</b>	<b>426 478</b>	<b>495 190</b>	<b>464 972</b>	<b>479 213</b>	<b>479 213</b>	<b>606 908</b>	<b>685 899</b>	<b>741 374</b>

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

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

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

**Table 18 Repairs and maintenance per asset class**

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>279 307</b>	<b>301 476</b>	<b>355 031</b>	<b>318 669</b>	<b>331 554</b>	<b>331 554</b>	<b>407 546</b>	<b>461 113</b>	<b>498 511</b>
Roads Infrastructure	64 252	62 247	71 418	78 235	92 766	92 766	92 543	102 283	109 545
Storm water Infrastructure	7 846	2 447	9 871	13 583	13 374	13 374	15 064	16 643	17 827
Electrical Infrastructure	55 323	77 197	99 816	86 414	86 804	86 804	119 384	135 839	147 264
Water Supply Infrastructure	107 326	117 126	133 824	87 784	87 784	87 784	118 082	135 841	147 769
Sanitation Infrastructure	44 290	41 781	39 400	50 190	49 501	49 501	61 082	69 051	74 581
Rail Infrastructure	271	677	702	1 326	1 326	1 326	1 391	1 457	1 525
Coastal Infrastructure	–	–	–	1 137	–	–	–	–	–
<b>Community Assets</b>	<b>27 933</b>	<b>45 625</b>	<b>54 766</b>	<b>50 905</b>	<b>51 688</b>	<b>51 688</b>	<b>77 052</b>	<b>89 424</b>	<b>97 712</b>
Community Facilities	26 510	44 364	53 892	48 525	49 326	49 326	74 623	86 734	94 832
Sport and Recreation Facilities	1 424	1 262	874	2 380	2 362	2 362	2 429	2 690	2 880
<b>Heritage assets</b>	<b>–</b>	<b>20</b>	<b>–</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>12</b>	<b>14</b>	<b>15</b>
<b>Other assets</b>	<b>7 527</b>	<b>9 003</b>	<b>7 015</b>	<b>11 597</b>	<b>11 947</b>	<b>11 947</b>	<b>11 592</b>	<b>12 685</b>	<b>13 532</b>
Operational Buildings	7 210	8 929	6 944	11 515	11 865	11 865	11 454	12 522	13 353
Housing	316	74	71	82	82	82	138	163	179
<b>Computer Equipment</b>	<b>1 740</b>	<b>4 861</b>	<b>4 641</b>	<b>8 115</b>	<b>8 115</b>	<b>8 115</b>	<b>8 512</b>	<b>8 912</b>	<b>9 331</b>
Computer Equipment	1 740	4 861	4 641	8 115	8 115	8 115	8 512	8 912	9 331
<b>Furniture and Office Equipment</b>	<b>–</b>	<b>–</b>	<b>7</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>84</b>	<b>88</b>	<b>93</b>
Machinery and Equipment	16 080	28 313	21 022	24 496	24 490	24 490	24 821	25 987	27 208
<b>Transport Assets</b>	<b>36 415</b>	<b>37 182</b>	<b>52 708</b>	<b>51 085</b>	<b>51 313</b>	<b>51 313</b>	<b>77 288</b>	<b>87 675</b>	<b>94 972</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>369 002</b>	<b>426 478</b>	<b>495 190</b>	<b>464 972</b>	<b>479 213</b>	<b>479 213</b>	<b>606 908</b>	<b>685 899</b>	<b>741 374</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>	<b>6.1%</b>	<b>6.7%</b>	<b>7.0%</b>	<b>6.1%</b>	<b>6.4%</b>	<b>6.4%</b>	<b>7.7%</b>	<b>8.4%</b>	<b>8.9%</b>
<b>R&amp;M as % Operating Expenditure</b>	<b>10.2%</b>	<b>10.1%</b>	<b>10.4%</b>	<b>9.4%</b>	<b>9.1%</b>	<b>9.1%</b>	<b>18.3%</b>	<b>12.3%</b>	<b>12.5%</b>

For the 2024/25 financial year, 67,2 per cent or R 407 million of total repairs and maintenance will be spent on infrastructure assets. Electrical infrastructure has received a significant proportion of this allocation totalling at 19,7 per cent (R 119.3 million) followed by Water infrastructure at 19,5 per cent (R 118 million), road transport infrastructure at 15,2 per cent (R 92,5 million), sanitation at 10 per cent (R 61 million) and storm water infrastructure at 2,5 per cent (R 15 million). Community assets has been allocated R 77 million of total repairs and maintenance equating to 12,7 per cent. Transport assets has also been allocated R 77 million (12,7 per cent).

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

## 1.7 Capital expenditure

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

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>80 110</b>	<b>79 665</b>	<b>115 145</b>	<b>68 791</b>	<b>64 557</b>	<b>64 557</b>	<b>63 887</b>	<b>71 212</b>	<b>59 313</b>
Executive and council	20	–	37	118	123	123	36	40	33
Finance and administration	80 090	79 665	115 108	68 673	64 434	64 434	63 851	71 172	59 280
<b>Community and public safety</b>	<b>33 691</b>	<b>46 713</b>	<b>206 851</b>	<b>107 478</b>	<b>136 699</b>	<b>136 699</b>	<b>54 043</b>	<b>55 566</b>	<b>45 941</b>
Community and social services	9 383	11 897	32 572	71 074	57 555	57 555	16 656	13 981	11 580
Sport and recreation	21 923	34 586	172 966	34 620	77 578	77 578	33 373	37 102	30 627
Public safety	603	230	1 312	1 785	1 565	1 565	816	912	759
Housing	1 783	–	–	–	–	–	3 198	3 571	2 975
<b>Economic and environmental services</b>	<b>63 411</b>	<b>110 897</b>	<b>61 607</b>	<b>155 315</b>	<b>152 737</b>	<b>152 737</b>	<b>90 546</b>	<b>62 765</b>	<b>51 978</b>
Planning and development	1 514	227	3 567	22 127	14 777	14 777	23 175	755	627
Road transport	61 473	110 671	57 312	131 940	133 382	133 382	67 206	61 826	51 198
Environmental protection	424	–	728	1 248	4 579	4 579	165	184	153
<b>Trading services</b>	<b>260 726</b>	<b>431 591</b>	<b>613 561</b>	<b>465 913</b>	<b>449 989</b>	<b>449 989</b>	<b>400 349</b>	<b>423 204</b>	<b>411 509</b>
Energy sources	49 620	129 162	76 006	125 935	106 705	106 705	66 547	62 232	48 193
Water management	185 693	263 240	405 225	202 482	260 751	260 751	221 898	258 418	256 381
Waste water management	22 793	38 476	130 494	125 266	75 003	75 003	96 069	89 326	91 935
Waste management	2 620	713	1 835	12 230	7 530	7 530	15 835	13 228	15 000
<b>Other</b>	<b>(0)</b>	<b>–</b>	<b>10 776</b>	<b>5 444</b>	<b>13 424</b>	<b>13 424</b>	<b>2 439</b>	<b>4 777</b>	<b>4 532</b>
<b>Total Capital Expenditure - Functional</b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>
<b>Funded by:</b>									
National Government	169 403	114 973	223 302	218 836	216 337	216 337	219 273	199 912	225 544
Provincial Government	5 962	9 143	1 257	–	–	–	500	2 612	2 729
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	2 194	2 194	–	–	–
<b>Transfers recognised - capital</b>	<b>175 365</b>	<b>124 116</b>	<b>224 558</b>	<b>218 836</b>	<b>218 530</b>	<b>218 530</b>	<b>219 773</b>	<b>202 524</b>	<b>228 273</b>
<b>Borrowing</b>	<b>86 942</b>	<b>368 000</b>	<b>582 019</b>	<b>406 569</b>	<b>418 775</b>	<b>418 775</b>	<b>380 000</b>	<b>360 000</b>	<b>325 000</b>
<b>Internally generated funds</b>	<b>175 632</b>	<b>176 750</b>	<b>201 362</b>	<b>177 536</b>	<b>180 101</b>	<b>180 101</b>	<b>11 491</b>	<b>55 000</b>	<b>20 000</b>
<b>Total Capital Funding</b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>

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

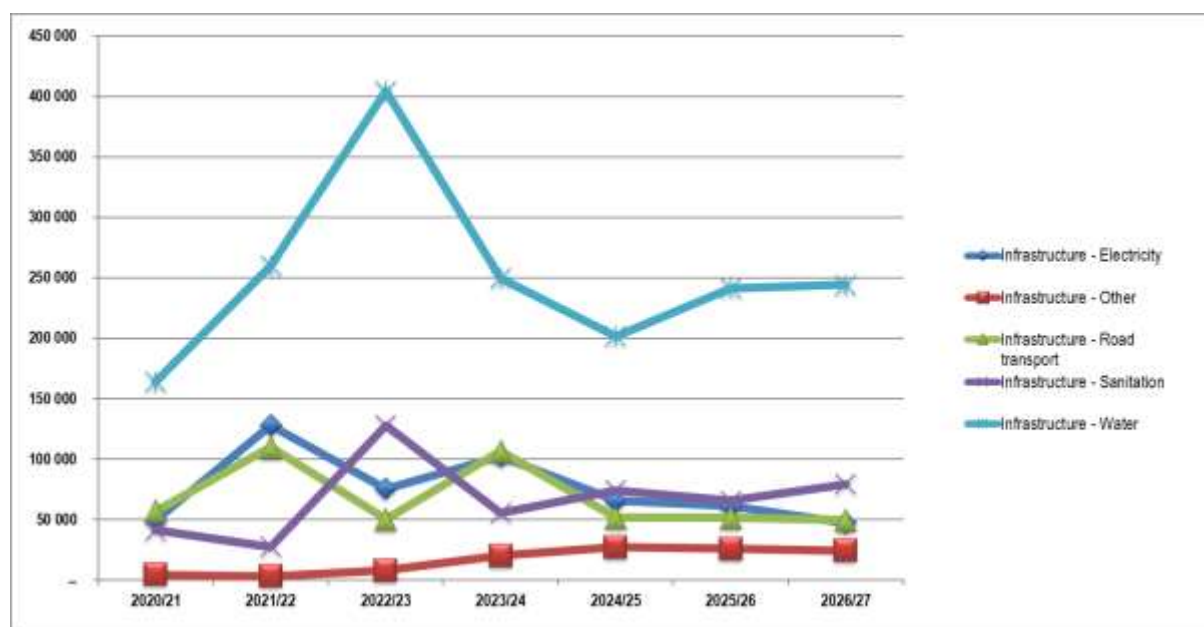
For 2024/25 an amount of R421 million has been appropriated for the development of infrastructure which represents 69 per cent of the total capital budget. In the outer years this amount totals R446million, 72 per cent and R 445 million, 78 per cent respectively for each of the financial years. Water infrastructure receives the highest allocation of R 202 million in 2024/25 which equates to 48 per cent followed by electrical infrastructure at 16 per cent, R66 million, R74 million waste water infrastructure at 18 per cent, and then R52 million road infrastructure at 12 per cent.

Total new assets represent 51 per cent or R 314 million of the total capital budget, asset renewal equates to 30 per cent or R 183 million and upgrade of existing assets 19 per cent or R 114 million.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 33 MBRR A9 (Asset Management) on pages 90 to 96. In addition to the MBRR Table A9, MBRR Tables 65 – 69 MBRR SA34a, b, c, d and e provides a detailed breakdown of the capital programme relating to new asset construction; capital asset renewal as well as operational repairs and maintenance by asset class (refer to pages 177 to 191).

Furthermore, pages 195 to 229 contain a detail breakdown of the capital budget per project over the medium-term.

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



**Figure 2 Capital Infrastructure Programme**

## 1.8 Annual Budget Tables

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

**Table 20 MBRR Table A1 - Budget Summary**

Description R thousands	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Financial Performance</u></b>									
Property rates	551 173	567 444	615 808	736 829	713 967	713 967	778 224	817 135	857 992
Service charges	2 283 720	2 428 566	2 614 424	2 973 769	3 110 756	3 110 756	3 439 006	3 709 280	4 004 011
Investment revenue	32 646	34 735	26 846	64 500	40 000	40 000	45 000	50 000	55 000
Transfers and subsidies - Operational	491 484	437 070	503 405	551 827	568 973	568 973	587 345	613 555	644 094
Other own revenue	218 743	806 659	854 961	604 526	688 932	688 932	749 877	775 060	841 231
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 577 766</b>	<b>4 274 472</b>	<b>4 615 445</b>	<b>4 931 451</b>	<b>5 122 627</b>	<b>5 122 627</b>	<b>5 599 452</b>	<b>5 965 030</b>	<b>6 402 328</b>
Employee costs	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001
Remuneration of councillors	31 204	30 528	32 724	35 510	35 510	35 510	35 203	36 960	38 805
Depreciation and amortisation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
Interest	59 021	57 200	89 003	130 491	158 678	158 678	178 824	199 420	214 616
Inventory Consumed and bulk purchases	1 320 192	1 698 852	1 760 030	1 953 107	2 122 351	2 122 351	2 295 365	2 489 493	2 695 930
Transfers and subsidies	9 787	9 279	8 772	14 759	9 960	9 960	7 582	7 938	8 311
Other expenditure	908 726	1 056 428	1 494 367	1 270 439	1 452 677	1 452 677	1 508 852	1 561 796	1 668 224
<b>Total Expenditure</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 773 588</b>	<b>4 937 024</b>	<b>5 286 027</b>	<b>5 286 027</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>
<b>Surplus/(Deficit)</b>	<b>(56 807)</b>	<b>57 670</b>	<b>(158 143)</b>	<b>(5 573)</b>	<b>(163 401)</b>	<b>(163 401)</b>	<b>10 609</b>	<b>13 660</b>	<b>14 942</b>
Transfers and subsidies - capital (monetary allocations)	188 217	181 567	250 741	218 836	218 530	218 530	219 773	202 524	228 273
Transfers and subsidies - capital (in-kind)	–	1 627	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>131 410</b>	<b>240 865</b>	<b>92 598</b>	<b>213 263</b>	<b>55 130</b>	<b>55 130</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>
<b>Surplus/(Deficit) for the year</b>	<b>131 410</b>	<b>240 865</b>	<b>92 598</b>	<b>213 263</b>	<b>55 130</b>	<b>55 130</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>

**Table MBRR Table A1 - Budget Summary (continued)**

Description R thousands	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	437 939	668 866	1 007 939	802 941	817 407	817 407	611 264	617 524	573 273
Transfers recognised - capital	175 365	124 116	224 558	218 836	218 530	218 530	219 773	202 524	228 273
Borrowing	86 942	368 000	582 019	406 569	418 775	418 775	380 000	360 000	325 000
Internally generated funds	175 632	176 750	201 362	177 536	180 101	180 101	11 491	55 000	20 000
<b>Total sources of capital funds</b>	437 939	668 866	1 007 939	802 941	817 407	817 407	611 264	617 524	573 273
<b><u>Financial position</u></b>									
Total current assets	1 445 130	1 700 935	1 739 338	1 536 856	1 589 670	1 589 670	1 781 780	1 939 689	2 213 399
Total non current assets	6 227 519	6 575 155	7 224 345	7 799 009	7 721 592	7 721 592	8 026 906	8 304 175	8 496 948
Total current liabilities	654 984	946 939	1 029 613	1 087 272	1 122 405	1 122 405	1 227 515	1 285 349	1 421 428
Total non current liabilities	952 504	1 060 669	1 509 888	1 698 900	1 720 792	1 720 792	1 882 723	2 043 883	2 131 073
Community wealth/Equity	6 065 161	6 268 482	6 424 182	6 549 694	6 468 065	6 468 065	6 698 447	6 914 632	7 157 847
<b><u>Cash flows</u></b>									
Net cash from (used) operating	556 618	313 260	371 299	786 596	495 914	495 914	797 341	875 456	947 898
Net cash from (used) investing	(349 779)	(733 299)	(1 050 947)	(923 382)	(940 017)	(940 017)	(702 954)	(710 153)	(659 264)
Net cash from (used) financing	13 933	284 409	490 077	257 637	259 143	259 143	198 219	137 858	121 882
<b>Cash/cash equivalents at the year end</b>	820 690	685 060	495 490	656 967	310 529	310 529	602 755	905 916	1 316 431
<b><u>Cash backing/surplus reconciliation</u></b>									
Cash and investments available	820 690	684 764	495 109	656 967	310 148	310 148	602 755	905 916	1 316 431
Application of cash and investments	739 074	305 450	(161 182)	209 627	(125 238)	(125 238)	(112 367)	76 207	309 225
<b>Balance - surplus (shortfall)</b>	81 616	379 314	656 291	447 340	435 387	435 387	715 122	829 709	1 007 207

**Table MBRR Table A1 - Budget Summary (continued)**

Description R thousands	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Asset management</u></b>									
Asset register summary (WDV)	6 227 519	6 575 155	7 224 345	7 799 009	7 721 592	7 721 592	8 026 906	8 304 175	8 496 948
Depreciation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
Renewal and Upgrading of Existing Assets	189 331	257 003	466 422	407 310	394 848	394 848	297 102	314 527	294 201
Repairs and Maintenance	369 002	426 478	495 190	464 972	479 213	479 213	606 908	685 899	741 374
<b><u>Free services</u></b>									
Cost of Free Basic Services provided	12 011	216 250	45 251	390 191	390 191	390 191	332 249	349 732	367 280
Revenue cost of free services provided	45 503	113 342	92 847	410 236	351 577	351 577	354 244	372 413	391 515

**Explanatory notes to Table A1 - Budget Summary**

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



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

Functional Classification Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>									
<b><i>Governance and administration</i></b>	<b>602 455</b>	<b>656 177</b>	<b>681 899</b>	<b>1 036 115</b>	<b>992 011</b>	<b>992 011</b>	<b>1 071 138</b>	<b>1 127 498</b>	<b>1 185 376</b>
Executive and council	173	3 336	469	935	895	895	805	841	878
Finance and administration	602 282	652 508	681 418	1 035 106	991 043	991 043	1 070 305	1 126 628	1 184 467
Internal audit	–	333	12	74	74	74	27	29	30
<b><i>Community and public safety</i></b>	<b>94 028</b>	<b>171 567</b>	<b>184 439</b>	<b>46 779</b>	<b>142 582</b>	<b>142 582</b>	<b>113 811</b>	<b>85 651</b>	<b>104 307</b>
Community and social services	14 577	23 044	14 929	19 041	17 807	17 807	18 143	19 057	19 777
Sport and recreation	9 325	29 470	27 521	5 451	18 901	18 901	13 277	13 922	14 599
Public safety	65 801	35 687	10 390	15 783	16 109	16 109	11 362	11 503	11 650
Housing	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
Health	–	156	–	28	28	28	–	–	–
<b><i>Economic and environmental services</i></b>	<b>124 398</b>	<b>120 362</b>	<b>123 463</b>	<b>85 214</b>	<b>110 379</b>	<b>110 379</b>	<b>75 661</b>	<b>60 688</b>	<b>54 046</b>
Planning and development	104 962	14 278	63 260	19 464	20 369	20 369	17 426	10 928	11 675
Road transport	19 437	105 750	60 124	65 662	89 921	89 921	58 170	49 692	42 299
Environmental protection	–	334	79	89	89	89	66	69	71
<b><i>Trading services</i></b>	<b>2 944 712</b>	<b>3 509 305</b>	<b>3 875 567</b>	<b>3 972 557</b>	<b>4 092 503</b>	<b>4 092 503</b>	<b>4 548 712</b>	<b>4 881 247</b>	<b>5 273 824</b>
Energy sources	1 630 412	1 683 522	1 886 365	2 233 454	2 374 552	2 374 552	2 626 841	2 841 436	3 097 215
Water management	800 867	1 317 301	1 434 156	1 221 969	1 240 199	1 240 199	1 387 082	1 483 095	1 580 142
Waste water management	319 337	309 748	349 473	288 771	254 312	254 312	292 822	304 181	331 112
Waste management	<b>194 096</b>	<b>198 734</b>	<b>205 572</b>	<b>228 363</b>	<b>223 440</b>	<b>223 440</b>	<b>241 967</b>	<b>252 534</b>	<b>265 356</b>
<b><i>Other</i></b>	<b>389</b>	<b>256</b>	<b>818</b>	<b>9 622</b>	<b>3 682</b>	<b>3 682</b>	<b>9 903</b>	<b>12 471</b>	<b>13 048</b>
<b>Total Revenue - Functional</b>	<b>3 765 983</b>	<b>4 457 666</b>	<b>4 866 186</b>	<b>5 150 287</b>	<b>5 341 157</b>	<b>5 341 157</b>	<b>5 819 225</b>	<b>6 167 555</b>	<b>6 630 601</b>

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

Functional Classification Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>129 873</b>	<b>118 309</b>	<b>190 617</b>	<b>256 897</b>	<b>243 795</b>	<b>243 795</b>	<b>230 200</b>	<b>240 357</b>	<b>274 608</b>
Executive and council	7 816	8 709	24 546	39 253	43 952	43 952	48 518	50 810	52 919
Finance and administration	118 077	107 623	163 351	217 576	200 225	200 225	181 506	189 362	221 497
Internal audit	3 980	1 977	2 720	68	(383)	(383)	176	184	192
<b>Community and public safety</b>	<b>480 367</b>	<b>589 603</b>	<b>671 131</b>	<b>618 507</b>	<b>728 319</b>	<b>728 319</b>	<b>703 925</b>	<b>702 799</b>	<b>749 625</b>
Community and social services	98 970	117 747	132 745	152 465	147 449	147 449	148 795	155 233	160 545
Sport and recreation	166 818	189 387	192 297	225 553	221 296	221 296	221 734	234 080	247 994
Public safety	181 427	175 134	189 042	204 740	239 489	239 489	232 159	241 784	251 038
Housing	31 128	104 537	152 567	29 964	113 578	113 578	94 054	64 181	82 167
Health	2 024	2 798	4 480	5 786	6 508	6 508	7 182	7 521	7 881
<b>Economic and environmental services</b>	<b>496 285</b>	<b>330 567</b>	<b>356 248</b>	<b>406 304</b>	<b>414 865</b>	<b>414 865</b>	<b>420 541</b>	<b>435 545</b>	<b>441 140</b>
Planning and development	246 985	81 803	84 956	101 016	93 259	93 259	102 514	103 497	107 280
Road transport	239 720	240 168	263 851	296 742	313 988	313 988	309 749	323 377	324 896
Environmental protection	9 580	8 596	7 441	8 546	7 619	7 619	8 279	8 671	8 964
<b>Trading services</b>	<b>2 521 655</b>	<b>3 165 951</b>	<b>3 527 735</b>	<b>3 630 080</b>	<b>3 870 812</b>	<b>3 870 812</b>	<b>4 200 877</b>	<b>4 537 827</b>	<b>4 885 667</b>
Energy sources	1 432 394	1 553 859	1 697 256	1 931 199	2 137 373	2 137 373	2 365 278	2 562 750	2 777 796
Water management	665 668	1 139 841	1 373 068	1 158 369	1 191 439	1 191 439	1 277 034	1 385 897	1 482 820
Waste water management	275 383	303 419	286 526	332 291	328 594	328 594	347 132	367 455	393 398
Waste management	148 210	168 832	170 884	208 221	213 407	213 407	211 433	221 726	231 653
<b>Other</b>	<b>6 393</b>	<b>12 372</b>	<b>27 857</b>	<b>25 236</b>	<b>28 237</b>	<b>28 237</b>	<b>33 300</b>	<b>34 842</b>	<b>36 347</b>
<b>Total Expenditure - Functional</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 773 588</b>	<b>4 937 024</b>	<b>5 286 027</b>	<b>5 286 027</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>
<b>Surplus/(Deficit) for the year</b>	<b>131 410</b>	<b>240 865</b>	<b>92 598</b>	<b>213 263</b>	<b>55 130</b>	<b>55 130</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>

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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. **Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.**
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste water functions and the Waste management function. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure. However, if the capital revenues (Transfers recognised – capital) is removed from the calculation of the surpluses for each trading service, water service is running at an R 10,6m surplus and Waste Water Services at a R 92,3m deficit.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources. **The major concern here is that all other services are now running at an R 163 million deficit. You will not notice this in Table A2 as the capital transfers distort the actual revenue. Refer to Table 26 for the actual calculation. This implies that the whole Municipality has a high risk dependency on Electricity Revenue and Waste Management, given that Water and Waste Water Management Trading services have deficits.**

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

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

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

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

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

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

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

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>									
<b>Trading services</b>	<b>2 944 712</b>	<b>3 509 305</b>	<b>3 875 567</b>	<b>3 972 557</b>	<b>4 092 503</b>	<b>4 092 503</b>	<b>4 548 712</b>	<b>4 881 247</b>	<b>5 273 824</b>
Energy sources	1 630 412	1 683 522	1 886 365	2 233 454	2 374 552	2 374 552	2 626 841	2 841 436	3 097 215
Electricity	1 626 467	1 681 913	1 884 283	2 228 784	2 369 882	2 369 882	2 620 841	2 840 913	3 091 666
Street Lighting and Signal Systems	3 945	1 609	2 083	4 670	4 670	4 670	6 000	524	5 549
Water management	800 867	1 317 301	1 434 156	1 221 969	1 240 199	1 240 199	1 387 082	1 483 095	1 580 142
Water Treatment	2 329	4 644	297	4 941	2 941	2 941	3 160	3 317	3 482
Water Distribution	798 537	1 312 658	1 433 859	1 217 028	1 237 257	1 237 257	1 383 922	1 479 778	1 576 660
Waste water management	319 337	309 748	349 473	288 771	254 312	254 312	292 822	304 181	331 112
Public Toilets	–	134	12	32	32	32	27	29	30
Sewerage	319 337	300 684	347 918	288 453	253 994	253 994	291 939	303 254	330 139
Storm Water Management	–	104	219	17	17	17	485	509	534
Waste Water Treatment	–	8 825	1 324	270	270	270	371	390	409
Waste management	194 096	198 734	205 572	228 363	223 440	223 440	241 967	252 534	265 356
Solid Waste Removal	194 096	193 645	204 883	227 350	222 427	222 427	240 789	251 299	264 059
Street Cleaning	–	5 089	689	1 013	1 013	1 013	1 177	1 235	1 297
<b>Other</b>	<b>389</b>	<b>256</b>	<b>818</b>	<b>9 622</b>	<b>3 682</b>	<b>3 682</b>	<b>9 903</b>	<b>12 471</b>	<b>13 048</b>
Air Transport	383	–	678	9 561	3 561	3 561	9 617	12 173	12 738
Licensing and Regulation	6	112	121	28	88	88	246	255	265
Tourism	–	144	19	33	33	33	41	43	45
<b>Total Revenue - Functional</b>	<b>3 765 983</b>	<b>4 457 666</b>	<b>4 866 186</b>	<b>5 150 287</b>	<b>5 341 157</b>	<b>5 341 157</b>	<b>5 819 225</b>	<b>6 167 555</b>	<b>6 630 601</b>

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

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	<b>129 873</b>	<b>118 309</b>	<b>190 617</b>	<b>256 897</b>	<b>243 795</b>	<b>243 795</b>	<b>230 200</b>	<b>240 357</b>	<b>274 608</b>
Executive and council	7 816	8 709	24 546	39 253	43 952	43 952	48 518	50 810	52 919
<i>Mayor and Council</i>	(16 762)	(18 828)	(9 364)	750	981	981	1 033	1 082	1 130
<i>Municipal Manager, Town Secretary and Chief Executive</i>	24 578	27 536	33 910	38 503	42 972	42 972	47 484	49 728	51 790
Finance and administration	118 077	107 623	163 351	217 576	200 225	200 225	181 506	189 362	221 497
<i>Administrative and Corporate Support</i>	(868)	(632)	(3 840)	1 582	2 819	2 819	1 397	1 464	1 520
<i>Asset Management</i>	2 355	2 583	2 658	3 209	2 626	2 626	3 181	3 344	3 449
<i>Finance</i>	(13 439)	(60 410)	(67 088)	20 092	(52 518)	(52 518)	22 366	23 323	24 225
<i>Fleet Management</i>	68 603	58 339	94 969	69 245	73 782	73 782	28 054	22 340	36 605
<i>Human Resources</i>	6 033	11 162	4 307	13 870	9 752	9 752	12 108	12 609	13 100
<i>Information Technology</i>	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
<i>Legal Services</i>	5 894	8 119	9 168	11 010	13 104	13 104	–	–	–
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	7 690	7 881	7 887	9 629	9 616	9 616	9 690	10 147	10 531
<i>Property Services</i>	1 506	(424)	(1 030)	1 145	847	847	745	769	773
<i>Risk Management</i>	2 401	2 936	4 210	5 500	5 465	5 465	6 210	6 496	6 784
<i>Security Services</i>	20 988	25 630	30 887	34 248	36 204	36 204	37 445	38 706	40 518
<i>Supply Chain Management</i>	838	(8 298)	(7 164)	1 845	6 727	6 727	2 043	1 913	1 984
<i>Valuation Service</i>	4 093	4 374	3 393	3 808	4 774	4 774	4 270	4 469	4 640
Internal audit	3 980	1 977	2 720	68	(383)	(383)	176	184	192
<i>Governance Function</i>	3 980	1 977	2 720	68	(383)	(383)	176	184	192



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

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure - Functional</b>									
<b>Community and public safety</b>	<b>480 367</b>	<b>589 603</b>	<b>671 131</b>	<b>618 507</b>	<b>728 319</b>	<b>728 319</b>	<b>703 925</b>	<b>702 799</b>	<b>749 625</b>
Community and social services	98 970	117 747	132 745	152 465	147 449	147 449	148 795	155 233	160 545
<i>Cemeteries, Funeral Parlours and</i>	11 835	14 971	15 141	18 067	16 423	16 423	16 095	16 876	17 563
<i>Community Halls and Facilities</i>	48 539	57 176	67 653	77 284	76 060	76 060	73 122	76 018	78 604
<i>Cultural Matters</i>	5 274	4 642	5 584	6 308	5 332	5 332	7 453	7 802	8 169
<i>Disaster Management</i>	1 603	2 268	3 679	4 338	3 193	3 193	4 188	4 388	4 578
<i>Libraries and Archives</i>	28 409	35 041	36 853	42 005	42 222	42 222	43 455	45 447	46 765
<i>Museums and Art Galleries</i>	3 310	3 648	3 834	4 463	4 219	4 219	4 483	4 701	4 867
Sport and recreation	166 818	189 387	192 297	225 553	221 296	221 296	221 734	234 080	247 994
<i>Beaches and Jetties</i>	17 268	19 698	19 645	26 931	25 451	25 451	24 456	25 716	26 894
<i>Community Parks (including Nurseries)</i>	81 261	89 296	92 139	106 587	102 741	102 741	109 730	115 217	120 514
<i>Recreational Facilities</i>	32 846	41 643	41 937	46 306	47 400	47 400	45 209	47 443	49 475
<i>Sports Grounds and Stadiums</i>	35 443	38 751	38 575	45 729	45 704	45 704	42 339	45 704	51 112
Public safety	181 427	175 134	189 042	204 740	239 489	239 489	232 159	241 784	251 038
<i>Fire Fighting and Protection</i>	77 923	87 458	106 814	109 385	120 421	120 421	121 964	127 112	132 419
<i>Licensing and Control of Animals</i>	–	574	766	963	963	963	1 037	1 084	1 134
<i>Police Forces, Traffic and Street Parking</i>	103 504	87 101	81 462	94 392	118 105	118 105	109 159	113 588	117 486
Housing	31 128	104 537	152 567	29 964	113 578	113 578	94 054	64 181	82 167
<i>Housing</i>	31 128	104 537	152 567	29 964	113 578	113 578	94 054	64 181	82 167
Health	2 024	2 798	4 480	5 786	6 508	6 508	7 182	7 521	7 881
<i>Health Services</i>	2 024	2 798	4 480	5 786	6 508	6 508	7 182	7 521	7 881

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

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure - Functional</b>									
<b>Economic and environmental services</b>	<b>496 285</b>	<b>330 567</b>	<b>356 248</b>	<b>406 304</b>	<b>414 865</b>	<b>414 865</b>	<b>420 541</b>	<b>435 545</b>	<b>441 140</b>
Planning and development	246 985	81 803	84 956	101 016	93 259	93 259	102 514	103 497	107 280
Billboards	2 291	2 453	1 862	2 211	2 274	2 274	2 526	2 644	2 751
Corporate Wide Strategic Planning (IDPs, LEDs)	21 896	21 620	21 054	26 807	24 319	24 319	24 643	25 816	26 814
Development Facilitation	3 255	3 859	4 235	4 635	4 583	4 583	4 669	4 898	5 130
Economic Development/Planning	192 139	25 481	26 057	30 449	27 971	27 971	30 928	31 302	32 475
Town Planning, Building Regulations and Enforcement, and City Engineer	17 273	20 092	23 143	24 087	25 355	25 355	27 048	28 341	29 250
Project Management Unit	10 133	8 299	8 605	12 827	8 757	8 757	12 700	10 497	10 861
Road transport	239 720	240 168	263 851	296 742	313 988	313 988	309 749	323 377	324 896
Road and Traffic Regulation	16 665	19 388	19 457	21 570	21 993	21 993	22 145	23 222	24 085
Roads	215 477	212 753	236 108	264 512	281 544	281 544	257 747	267 577	266 281
Taxi Ranks	5 270	5 045	4 354	5 740	5 907	5 907	24 386	26 851	28 528
Environmental protection	9 580	8 596	7 441	8 546	7 619	7 619	8 279	8 671	8 964
Coastal Protection	–	–	49	36	32	32	5	6	7
Pollution Control	9 580	8 596	7 392	8 511	7 587	7 587	8 274	8 664	8 957
<b>Trading services</b>	<b>2 521 655</b>	<b>3 165 951</b>	<b>3 527 735</b>	<b>3 630 080</b>	<b>3 870 812</b>	<b>3 870 812</b>	<b>4 200 877</b>	<b>4 537 827</b>	<b>4 885 667</b>
Energy sources	1 432 394	1 553 859	1 697 256	1 931 199	2 137 373	2 137 373	2 365 278	2 562 750	2 777 796
Electricity	1 386 236	1 511 750	1 646 036	1 861 991	2 070 335	2 070 335	2 294 316	2 487 958	2 699 891
Street Lighting and Signal Systems	46 158	42 108	51 220	69 208	67 038	67 038	70 962	74 792	77 905
Water management	665 668	1 139 841	1 373 068	1 158 369	1 191 439	1 191 439	1 277 034	1 385 897	1 482 820
Water Treatment	26 022	25 183	(3 733)	–	(815)	(815)	(4 873)	158	5 188
Water Distribution	639 647	1 114 659	1 376 802	1 158 369	1 192 254	1 192 254	1 281 907	1 385 739	1 477 632

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

Functional Classification Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure - Functional</b>									
Waste water management	275 383	303 419	286 526	332 291	328 594	328 594	347 132	367 455	393 398
<i>Public Toilets</i>	2 458	1 992	2 510	2 429	2 305	2 305	3 315	3 407	3 542
<i>Sewerage</i>	183 017	200 411	170 461	200 309	199 523	199 523	209 610	222 728	235 913
<i>Storm Water Management</i>	29 018	26 934	35 899	36 373	37 156	37 156	38 187	40 375	48 904
<i>Waste Water Treatment</i>	60 891	74 082	77 655	93 181	89 610	89 610	96 021	100 945	105 038
Waste management	148 210	168 832	170 884	208 221	213 407	213 407	211 433	221 726	231 653
<i>Solid Waste Removal</i>	111 307	123 166	131 425	157 541	163 170	163 170	163 132	171 264	179 065
<i>Street Cleaning</i>	36 903	45 665	39 459	50 681	50 237	50 237	48 302	50 462	52 587
<b>Other</b>	<b>6 393</b>	<b>12 372</b>	<b>27 857</b>	<b>25 236</b>	<b>28 237</b>	<b>28 237</b>	<b>33 300</b>	<b>34 842</b>	<b>36 347</b>
Air Transport	1 310	7 030	23 165	20 665	23 792	23 792	28 295	29 598	30 948
Licensing and Regulation	1 759	1 901	1 474	1 262	1 171	1 171	1 492	1 564	1 600
Tourism	3 324	3 442	3 218	3 309	3 274	3 274	3 513	3 681	3 799
<b>Total Expenditure - Functional</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 773 588</b>	<b>4 937 024</b>	<b>5 286 027</b>	<b>5 286 027</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>
<b>Surplus/(Deficit) for the year</b>	<b>131 410</b>	<b>240 865</b>	<b>92 598</b>	<b>213 263</b>	<b>55 130</b>	<b>55 130</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>									
Vote 1 - CITY DEVELOPMENT	107 849	96 573	195 560	19 425	102 286	102 286	81 326	45 987	63 302
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	194 640	207 161	213 274	255 653	246 880	246 880	258 992	264 429	267 563
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	76 165	39 184	19 205	24 379	25 555	25 555	22 240	22 518	22 809
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	21 466	49 137	42 246	21 256	34 672	34 672	29 644	31 125	32 439
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	2 801	4 651	987	13 066	5 866	5 866	11 625	14 271	14 931
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	63	1 658	117	894	894	894	814	827	840
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	1 021	4 581	1 326	1 858	1 862	1 862	1 587	1 617	1 648
Vote 8 - FINANCIAL SERVICES	594 021	634 975	675 181	1 023 489	979 027	979 027	1 060 008	1 116 106	1 173 712
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 633 684	1 685 575	1 887 509	2 236 729	2 380 021	2 380 021	2 630 056	2 844 671	3 100 470
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	35	2 399	249	554	569	569	511	536	561
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 108 626	1 717 845	1 819 961	1 535 946	1 548 976	1 548 976	1 706 717	1 810 434	1 936 381
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	2 559	1 992	89	7 983	8 334	8 334	7 750	6 750	7 314
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	2 946	6 476	2 963	3 935	3 095	3 095	3 966	4 098	4 234
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	0	435	43	99	99	99	96	101	106
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	20 106	5 025	7 475	5 023	3 024	3 024	3 895	4 088	4 291
<b>Total Revenue by Vote</b>	<b>3 765 983</b>	<b>4 457 666</b>	<b>4 866 186</b>	<b>5 150 287</b>	<b>5 341 157</b>	<b>5 341 157</b>	<b>5 819 225</b>	<b>6 167 555</b>	<b>6 630 601</b>

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Expenditure by Vote to be appropriated</u></b>									
Vote 1 - CITY DEVELOPMENT	294 830	202 329	250 511	144 196	223 190	223 190	210 306	182 055	204 356
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	237 487	268 393	292 721	335 899	351 741	351 741	372 467	391 005	408 601
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	141 157	132 694	132 572	151 173	177 265	177 265	169 786	176 600	183 223
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	245 344	284 827	289 797	338 899	331 754	331 754	335 004	352 218	369 978
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	2 993	13 320	34 195	38 558	43 827	43 827	41 247	43 112	44 960
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	6 033	11 162	4 307	13 870	9 752	9 752	12 108	12 609	13 100
Vote 8 - FINANCIAL SERVICES	(10 245)	(66 125)	(71 593)	25 146	(43 164)	(43 164)	27 590	28 580	29 658
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 500 997	1 612 197	1 792 225	2 000 444	2 211 155	2 211 155	2 393 332	2 585 090	2 814 401
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	14 579	10 761	15 695	18 470	16 835	16 835	19 896	20 773	21 614
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 104 900	1 609 721	1 861 603	1 731 222	1 779 768	1 779 768	1 862 614	1 995 646	2 111 635
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	7 566	7 236	6 394	9 738	5 588	5 588	9 914	10 379	10 738
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	21 887	21 502	39 363	54 450	58 651	58 651	64 594	67 637	70 427
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	5 894	8 119	9 168	11 010	13 104	13 104	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	49 170	44 301	31 638	21 557	19 536	19 536	15 990	21 882	27 328
<b>Total Expenditure by Vote</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 773 588</b>	<b>4 937 024</b>	<b>5 286 027</b>	<b>5 286 027</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>
<b>Surplus/(Deficit) for the year</b>	<b>131 410</b>	<b>240 865</b>	<b>92 598</b>	<b>213 263</b>	<b>55 130</b>	<b>55 130</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>

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

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

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

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

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

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



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

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>									
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>594 021</b>	<b>634 975</b>	<b>675 181</b>	<b>1 023 489</b>	<b>979 027</b>	<b>979 027</b>	<b>1 060 008</b>	<b>1 116 106</b>	<b>1 173 712</b>
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 600	2 450	2 500	2 500	2 500	2 500	2 500	2 500	2 600
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	588 884	622 583	670 771	1 019 589	974 087	974 087	1 055 120	1 111 189	1 168 664
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	–	193	–	46	46	46	–	–	–
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	2 537	9 437	1 880	1 281	2 321	2 321	2 319	2 345	2 373
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	–	312	31	73	73	73	68	72	75
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>1 633 684</b>	<b>1 685 575</b>	<b>1 887 509</b>	<b>2 236 729</b>	<b>2 380 021</b>	<b>2 380 021</b>	<b>2 630 056</b>	<b>2 844 671</b>	<b>3 100 470</b>
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	–	1 807	130	404	404	404	287	301	316
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	–	35	19	7	7	7	41	43	46
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	1 626 467	1 678 708	1 884 054	2 227 979	2 369 077	2 369 077	2 620 251	2 840 297	3 091 024
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	–	1 363	80	393	393	393	263	272	281
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	3 945	1 125	2 045	4 546	4 546	4 546	5 896	416	5 436
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	–	484	37	124	124	124	104	108	112
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	3 271	2 053	1 143	3 275	5 469	5 469	3 215	3 235	3 256
<b>Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT</b>	<b>35</b>	<b>2 399</b>	<b>249</b>	<b>554</b>	<b>569</b>	<b>569</b>	<b>511</b>	<b>536</b>	<b>561</b>
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	18	1 290	130	292	292	292	287	301	316
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development)	17	1 109	119	261	277	277	225	235	245
<b>Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES</b>	<b>1 108 626</b>	<b>1 717 845</b>	<b>1 819 961</b>	<b>1 535 946</b>	<b>1 548 976</b>	<b>1 548 976</b>	<b>1 706 717</b>	<b>1 810 434</b>	<b>1 936 381</b>
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	778	750	1 316	373	803	803	453	475	499
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	6 465	91 245	34 413	11 024	42 119	42 119	11 324	16 630	17 348
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	1 285	3 960	8 090	18 864	14 598	14 598	18 959	10 169	11 602
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	–	104	219	17	17	17	485	509	534
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	–	–	–	–	–	–	–	–	–
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	1 834	1 509	1 524	800	1 300	1 300	1 275	1 338	1 405
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	–	1 568	16 037	389	389	389	519	542	567
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	317 503	297 607	330 356	287 264	252 305	252 305	290 146	301 374	328 167
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	–	8 825	1 324	270	270	270	371	390	409
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	58 561	25 779	31 519	32 344	35 844	35 844	41 884	43 952	46 118
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	6 067	521 148	575 140	504 185	504 185	504 185	575 085	626 541	671 892
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	37 724	23 419	62 570	10 751	14 751	14 751	40 130	37 524	40 673
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	678 408	741 931	757 452	669 665	682 395	682 395	726 088	770 990	817 167

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

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>									
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES</b>	<b>2 559</b>	<b>1 992</b>	<b>89</b>	<b>7 983</b>	<b>8 334</b>	<b>8 334</b>	<b>7 750</b>	<b>6 750</b>	<b>7 314</b>
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	–	652	43	151	151	151	96	100	105
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	2 559	1 341	45	7 833	8 183	8 183	7 654	6 650	7 209
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	<b>2 946</b>	<b>6 476</b>	<b>2 963</b>	<b>3 935</b>	<b>3 095</b>	<b>3 095</b>	<b>3 966</b>	<b>4 098</b>	<b>4 234</b>
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	173	1 941	345	629	589	589	532	554	577
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	–	124	12	29	29	29	27	29	30
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	–	159	25	35	35	35	55	57	60
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	–	48	12	10	10	10	27	29	30
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	–	210	25	46	46	46	55	57	60
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	–	107	12	25	25	25	27	29	30
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	–	182	12	43	43	43	27	29	30
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and	2 773	2 558	2 470	2 870	2 070	2 070	3 106	3 199	3 295
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	–	278	25	64	64	64	55	57	60
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	–	249	12	56	56	56	27	29	30
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	–	333	12	74	74	74	27	29	30
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council)	–	–	–	–	–	–	–	–	–
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	–	287	–	54	54	54	–	–	–
<b>Vote 14 - CORPORATE SERVICES - LEGAL SERVICES</b>	<b>0</b>	<b>435</b>	<b>43</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>96</b>	<b>101</b>	<b>106</b>
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	0	435	43	99	99	99	96	101	106
<b>Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES</b>	<b>20 106</b>	<b>5 025</b>	<b>7 475</b>	<b>5 023</b>	<b>3 024</b>	<b>3 024</b>	<b>3 895</b>	<b>4 088</b>	<b>4 291</b>
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	2 329	4 644	297	4 941	2 941	2 941	3 160	3 317	3 482
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	17 777	381	7 178	82	82	82	735	771	809
<b>Total Revenue by Vote</b>	<b>3 765 983</b>	<b>4 457 666</b>	<b>4 866 186</b>	<b>5 150 287</b>	<b>5 341 157</b>	<b>5 341 157</b>	<b>5 819 225</b>	<b>6 167 555</b>	<b>6 630 601</b>

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

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure by Vote</b>									
<b>Vote 1 - CITY DEVELOPMENT</b>	<b>294 830</b>	<b>202 329</b>	<b>250 511</b>	<b>144 196</b>	<b>223 190</b>	<b>223 190</b>	<b>210 306</b>	<b>182 055</b>	<b>204 356</b>
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	4 093	4 374	3 393	3 808	4 774	4 774	4 270	4 469	4 640
1.2 - FX007001001 - Housing (Housing) - BT	31 128	104 537	152 567	29 964	113 578	113 578	94 054	64 181	82 167
1.3 - FX009002006 - Tourism (Other) - BX	3 324	3 442	3 218	3 309	3 274	3 274	3 513	3 681	3 799
1.4 - FX010001001 - Billboards (Planning and Development) - BY	2 291	2 453	1 862	2 211	2 274	2 274	2 526	2 644	2 751
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - B	21 896	21 620	21 054	26 807	24 319	24 319	24 643	25 816	26 814
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	3 255	3 859	4 235	4 635	4 583	4 583	4 669	4 898	5 130
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	192 139	25 481	26 057	30 449	27 971	27 971	30 928	31 302	32 475
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planr	17 273	20 092	23 143	24 087	25 355	25 355	27 048	28 341	29 250
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	9 580	8 596	7 392	8 511	7 587	7 587	8 274	8 664	8 957
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	1 506	(424)	(1 030)	1 145	847	847	745	769	773
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	1 759	1 901	1 474	1 262	1 171	1 171	1 492	1 564	1 600
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - D	2 309	2 982	3 933	4 920	4 543	4 543	5 471	5 727	6 002
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning a	4 278	3 417	3 213	3 089	2 916	2 916	2 674	-	-
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	<b>237 487</b>	<b>268 393</b>	<b>292 721</b>	<b>335 899</b>	<b>351 741</b>	<b>351 741</b>	<b>372 467</b>	<b>391 005</b>	<b>408 601</b>
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	1 603	2 268	3 679	4 338	3 193	3 193	4 188	4 388	4 578
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	77 923	87 458	106 814	109 385	120 421	120 421	121 964	127 112	132 419
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	5 270	5 045	4 354	5 740	5 907	5 907	24 386	26 851	28 528
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	111 307	123 166	131 425	157 541	163 170	163 170	163 132	171 264	179 065
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	36 903	45 665	39 459	50 681	50 237	50 237	48 302	50 462	52 587
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	2 458	1 992	2 510	2 429	2 305	2 305	3 315	3 407	3 542
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	2 024	2 798	4 480	5 786	6 508	6 508	7 182	7 521	7 881
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	<b>141 157</b>	<b>132 694</b>	<b>132 572</b>	<b>151 173</b>	<b>177 265</b>	<b>177 265</b>	<b>169 786</b>	<b>176 600</b>	<b>183 223</b>
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	20 988	25 630	30 887	34 248	36 204	36 204	37 445	38 706	40 518
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	103 504	87 101	81 462	94 392	118 105	118 105	109 159	113 588	117 486
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	16 665	19 388	19 457	21 570	21 993	21 993	22 145	23 222	24 085
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	574	766	963	963	963	1 037	1 084	1 134

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

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure by Vote</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>245 344</b>	<b>284 827</b>	<b>289 797</b>	<b>338 899</b>	<b>331 754</b>	<b>331 754</b>	<b>335 004</b>	<b>352 218</b>	<b>369 978</b>
4,1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AE	11 835	14 971	15 141	18 067	16 423	16 423	16 095	16 876	17 563
4,2 - FX001001005002 - Halls (Community and Social Services) - AC	29 698	37 138	36 087	42 503	42 262	42 262	41 784	43 312	44 620
4,3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	26 467	32 647	34 056	38 842	39 147	39 147	40 236	41 982	43 212
4,4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 942	2 394	2 797	3 163	3 075	3 075	3 218	3 465	3 553
4,5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	3 310	3 648	3 834	4 463	4 219	4 219	4 483	4 701	4 867
4,6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	5 274	4 642	5 584	6 308	5 332	5 332	7 453	7 802	8 169
4,7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	17 268	19 698	19 645	26 931	25 451	25 451	24 456	25 716	26 894
4,8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	81 261	89 296	92 139	106 587	102 741	102 741	109 730	115 217	120 514
4,9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-
4,10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	8 455	9 608	9 926	11 729	11 488	11 488	11 973	12 542	12 928
4,11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	24 391	32 036	32 012	34 577	35 912	35 912	33 236	34 901	36 548
4,12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	23 656	26 616	29 084	32 365	32 546	32 546	29 989	31 475	32 803
4,13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	11 786	12 134	9 490	13 364	13 159	13 159	12 350	14 229	18 309
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>2 993</b>	<b>13 320</b>	<b>34 195</b>	<b>38 558</b>	<b>43 827</b>	<b>43 827</b>	<b>41 247</b>	<b>43 112</b>	<b>44 960</b>
5,1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	2 551	6 923	14 870	16 311	17 216	17 216	11 554	12 051	12 492
5,2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	(868)	(632)	(3 840)	1 582	2 819	2 819	1 397	1 464	1 520
5,3 - FX009001002 - Air Transport (Other) - BV	1 310	7 030	23 165	20 665	23 792	23 792	28 295	29 598	30 948
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	<b>11 981</b>	<b>56 365</b>	<b>84 993</b>	<b>42 392</b>	<b>87 025</b>	<b>87 025</b>	<b>53 997</b>	<b>63 783</b>	<b>77 369</b>
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	<b>6 033</b>	<b>11 162</b>	<b>4 307</b>	<b>13 870</b>	<b>9 752</b>	<b>9 752</b>	<b>12 108</b>	<b>12 609</b>	<b>13 100</b>
7,1 - FX005001006001 - Human Resources (Finance and Administration) - BG	1 689	5 100	68	3 030	1 200	1 200	2 703	2 808	2 920
7,2 - FX005001006002 - Management Services (Finance and Administration) - BH	2 626	4 363	2 138	5 054	3 549	3 549	3 337	3 495	3 625
7,3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	1 074	215	1 262	3 294	2 549	2 549	3 728	3 873	4 027
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	644	1 483	839	2 492	2 454	2 454	2 341	2 433	2 529

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

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure by Vote</b>									
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>(10 245)</b>	<b>(66 125)</b>	<b>(71 593)</b>	<b>25 146</b>	<b>(43 164)</b>	<b>(43 164)</b>	<b>27 590</b>	<b>28 580</b>	<b>29 658</b>
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 601	2 450	2 500	2 500	2 500	2 500	2 500	2 500	2 600
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	(22 617)	(68 262)	(76 421)	7 981	(64 775)	(64 775)	9 454	9 900	10 266
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	6 578	5 402	6 834	9 611	9 757	9 757	10 413	10 923	11 358
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	838	(8 298)	(7 164)	1 845	6 727	6 727	2 043	1 913	1 984
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	2 355	2 583	2 658	3 209	2 626	2 626	3 181	3 344	3 449
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>1 500 997</b>	<b>1 612 197</b>	<b>1 792 225</b>	<b>2 000 444</b>	<b>2 211 155</b>	<b>2 211 155</b>	<b>2 393 332</b>	<b>2 585 090</b>	<b>2 814 401</b>
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	24 242	24 191	28 862	33 668	34 404	34 404	33 825	35 430	36 812
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	1 194 302	1 280 993	1 392 884	1 511 589	1 647 145	1 647 145	1 824 264	1 986 124	2 162 249
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	153 938	191 002	209 888	297 890	370 587	370 587	418 832	448 183	482 048
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	13 754	15 565	14 402	18 845	18 198	18 198	17 395	18 222	18 782
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	20 524	23 486	22 759	31 377	30 487	30 487	32 012	33 801	35 300
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	25 634	18 622	28 461	37 831	36 551	36 551	38 950	40 991	42 605
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	68 603	58 339	94 969	69 245	73 782	73 782	28 054	22 340	36 605
<b>Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT</b>	<b>14 579</b>	<b>10 761</b>	<b>15 695</b>	<b>18 470</b>	<b>16 835</b>	<b>16 835</b>	<b>19 896</b>	<b>20 773</b>	<b>21 614</b>
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	16 290	13 116	16 697	18 470	16 582	16 582	19 784	20 656	21 491
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development)	(1 711)	(2 355)	(1 002)	-	253	253	112	118	123
<b>Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES</b>	<b>1 104 900</b>	<b>1 609 721</b>	<b>1 861 603</b>	<b>1 731 222</b>	<b>1 779 768</b>	<b>1 779 768</b>	<b>1 862 614</b>	<b>1 995 646</b>	<b>2 111 635</b>
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	380	794	843	1 435	1 420	1 420	1 497	1 562	1 625
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	136 008	132 547	140 452	164 457	170 652	170 652	149 545	153 636	147 055
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	79 088	79 412	94 812	98 620	109 473	109 473	106 705	112 379	117 601
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	29 018	26 934	35 899	36 373	37 156	37 156	38 187	40 375	48 904
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	49	36	32	32	5	6	7
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	576	584	547	820	972	972	1 070	1 185	1 271
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	39 134	70 831	47 867	63 603	61 607	61 607	67 936	73 060	76 803
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	143 307	128 997	122 047	135 886	136 944	136 944	140 604	148 483	157 839
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	60 891	74 082	77 655	93 181	89 610	89 610	96 021	100 945	105 038
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	20 653	32 187	30 684	24 113	28 526	28 526	30 274	30 973	31 699
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	236 107	777 466	900 761	790 445	813 111	813 111	866 637	930 797	988 810
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	142 025	144 926	85 438	87 518	92 097	92 097	83 968	90 369	95 447
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	217 714	140 961	324 547	234 736	238 170	238 170	280 165	311 875	339 536

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

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure by Vote</b>									
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES</b>	<b>7 566</b>	<b>7 236</b>	<b>6 394</b>	<b>9 738</b>	<b>5 588</b>	<b>5 588</b>	<b>9 914</b>	<b>10 379</b>	<b>10 738</b>
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	8 060	8 773	7 994	9 738	8 144	8 144	9 849	10 311	10 667
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	(494)	(1 537)	(1 601)	–	(2 556)	(2 556)	65	68	71
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	<b>21 887</b>	<b>21 502</b>	<b>39 363</b>	<b>54 450</b>	<b>58 651</b>	<b>58 651</b>	<b>64 594</b>	<b>67 637</b>	<b>70 427</b>
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	(16 762)	(18 828)	(9 364)	750	981	981	1 033	1 082	1 130
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	2 569	3 302	5 105	4 278	4 003	4 003	4 582	4 795	4 983
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	3 796	3 462	7 166	7 608	8 261	8 261	10 395	10 872	11 315
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	3 130	3 489	3 474	4 534	4 604	4 604	4 663	4 875	5 050
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	4 795	5 051	5 715	6 670	7 382	7 382	8 502	8 903	9 293
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	(1 583)	(288)	(511)	1	69	69	27	29	30
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	3 695	3 810	3 127	4 500	4 218	4 218	4 233	4 435	4 609
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and	7 690	7 881	7 887	9 629	9 616	9 616	9 690	10 147	10 531
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	4 459	5 493	5 821	6 831	7 715	7 715	8 310	8 717	9 063
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	2 401	2 936	4 210	5 500	5 465	5 465	6 210	6 496	6 784
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	3 980	1 977	2 720	68	(383)	(383)	176	184	192
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council)	–	–	–	8	3 418	3 418	3 350	3 518	3 692
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	3 717	3 215	4 013	4 075	3 302	3 302	3 423	3 585	3 756
<b>Vote 14 - CORPORATE SERVICES - LEGAL SERVICES</b>	<b>5 894</b>	<b>8 119</b>	<b>9 168</b>	<b>11 010</b>	<b>13 104</b>	<b>13 104</b>	<b>–</b>	<b>–</b>	<b>–</b>
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	5 894	8 119	9 168	11 010	13 104	13 104	–	–	–
<b>Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES</b>	<b>49 170</b>	<b>44 301</b>	<b>31 638</b>	<b>21 557</b>	<b>19 536</b>	<b>19 536</b>	<b>15 990</b>	<b>21 882</b>	<b>27 328</b>
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	26 022	25 183	(3 733)	–	(815)	(815)	(4 873)	158	5 188
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	23 149	19 118	35 371	21 557	20 351	20 351	20 863	21 725	22 141
<b>Total Expenditure by Vote</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 773 588</b>	<b>4 937 024</b>	<b>5 286 027</b>	<b>5 286 027</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>
<b>Surplus/(Deficit) for the year</b>	<b>131 410</b>	<b>240 865</b>	<b>92 598</b>	<b>213 263</b>	<b>55 130</b>	<b>55 130</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>

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

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Electricity and Energy Sources</b>									
Total revenue (excl capital grants and transfers)	1 593 559	1 678 654	1 865 431	2 204 430	2 345 528	2 345 528	2 600 886	2 827 241	3 077 036
Operating Expenditure	1 432 394	1 553 859	1 697 256	1 931 199	2 137 373	2 137 373	2 365 278	2 562 750	2 777 796
Surplus/(Deficit) for the year	161 165	124 795	168 175	273 231	208 156	208 156	235 608	264 491	299 240
<b>Percentage Surplus</b>	10.1%	7.4%	9.0%	12.4%	8.9%	8.9%	9.1%	9.4%	9.7%
<b>Water Management</b>									
Total revenue (excl capital grants and transfers)	673 531	1 256 578	1 298 716	1 156 969	1 146 999	1 146 999	1 287 663	1 376 189	1 460 253
Operating Expenditure	665 668	1 139 841	1 373 068	1 158 369	1 191 439	1 191 439	1 277 034	1 385 897	1 482 820
Surplus/(Deficit) for the year	7 863	116 736	(74 352)	(1 400)	(44 440)	(44 440)	10 629	(9 708)	(22 568)
<b>Percentage Surplus</b>	1.2%	9.3%	(5.7%)	(0.1%)	(3.9%)	(3.9%)	0.8%	(0.7%)	(1.5%)
<b>Waste water management</b>									
Total revenue (excl capital grants and transfers)	309 363	295 969	316 458	232 580	239 160	239 160	254 798	267 988	281 251
Operating Expenditure	275 383	303 419	286 526	332 291	328 594	328 594	347 132	367 455	393 398
Surplus/(Deficit) for the year	33 979	(7 450)	29 932	(99 711)	(89 433)	(89 433)	(92 334)	(99 467)	(112 147)
<b>Percentage Surplus</b>	11.0%	(2.5%)	9.5%	(42.9%)	(37.4%)	(37.4%)	(36.2%)	(37.1%)	(39.9%)
<b>Waste management</b>									
Total revenue (excl capital grants and transfers)	194 096	198 573	203 766	217 639	217 416	217 416	231 362	243 339	255 384
Operating Expenditure	148 210	168 832	170 884	208 221	213 407	213 407	211 433	221 726	231 653
Surplus/(Deficit) for the year	45 886	29 742	32 882	9 417	4 009	4 009	19 928	21 614	23 731
<b>Percentage Surplus</b>	23.6%	15.0%	16.1%	4.3%	1.8%	1.8%	8.6%	8.9%	9.3%
<b>Other Services</b>									
Total revenue (excl capital grants and transfers)	807 217	844 698	931 073	1 119 833	1 173 524	1 173 524	1 224 743	1 250 273	1 328 405
Operating Expenditure	1 112 918	1 050 851	1 245 853	1 306 943	1 415 216	1 415 216	1 387 965	1 413 543	1 501 720
Surplus/(Deficit) for the year	(305 701)	(206 153)	(314 780)	(187 110)	(241 692)	(241 692)	(163 223)	(163 270)	(173 315)
<b>Percentage Surplus</b>	(37.9%)	(24.4%)	(33.8%)	(16.7%)	(20.6%)	(20.6%)	(13.3%)	(13.1%)	(13.0%)
<b>Total</b>									
Surplus/(Deficit) for the year	(56 807)	57 670	(158 143)	(5 573)	(163 401)	(163 401)	10 609	13 660	14 942

1. It needs to be noted that surpluses/deficits reflected above **exclude** capital revenues (Transfers recognised – capital), which shows the real picture of the actual operational surpluses for all trading services.
2. The electricity trading surplus over the 2024/25 MTREF is 9,1 per cent or R236 million and increases to 9,7 per cent in 2026/27 or R 299 million.
3. The surplus on the water management account amounts to R 10,6 million (0,8 per cent) in the 2024/25 financial year and decreases to a deficit of 1,5 per cent in 2026/27 or R 23 million. The challenge here is that based on the fact that the bulk of the costs are fixed, the Water Service which is a trading service and needs to keep making a marginal surplus. The Administration has

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

4. The deficit of R 92,3 million on Waste Water Management is of concern and efforts will need to be made to reduce this deficit in the coming MTREF by reducing costs therefore the introduction of more efficient and effective operations.
5. The surplus on the waste management amounts to R 19,9 million (8,6 per cent) in the 2024/25 financial year and improves to a higher surplus of R 23,7 million in 2026/27.
6. Note that the surpluses on these trading accounts are utilised as an internal funding source for the capital programme for asset renewal, refurbishment and the development of new asset infrastructure, and used to cross-subsidise other municipal services.

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Governance and administration</b>									
Total revenue (excl capital grants and transfers)	602 455	656 008	680 825	1 036 115	989 818	989 818	1 071 138	1 127 498	1 185 376
Operating Expenditure	129 873	118 309	190 617	256 897	243 795	243 795	230 200	240 357	274 608
<b>Surplus/(Deficit) for the year</b>	472 582	537 700	490 208	779 218	746 023	746 023	840 938	887 141	910 768
<b>Percentage Surplus</b>	78.4%	82.0%	72.0%	75.2%	75.4%	75.4%	78.5%	78.5%	78.7%
<b>Community and public safety</b>									
Total revenue (excl capital grants and transfers)	83 299	72 046	34 661	40 303	45 545	45 545	42 782	44 482	46 025
Operating Expenditure	449 239	485 066	518 564	588 543	614 742	614 742	609 871	638 618	667 458
<b>Surplus/(Deficit) for the year</b>	(365 940)	(413 020)	(483 903)	(548 241)	(569 197)	(569 197)	(567 088)	(594 136)	(621 433)
<b>Percentage Surplus/ (Deficit)</b>	(439.3%)	(573.3%)	(1396.1%)	(1360.3%)	(1249.8%)	(1249.8%)	(1325.5%)	(1325.5%)	(1335.7%)
<b>Economic and environmental services</b>									
Total revenue (excl capital grants and transfers)	116 749	33 178	83 169	27 317	44 742	44 742	30 391	27 265	28 403
Operating Expenditure	496 285	330 567	356 248	406 304	414 865	414 865	420 541	435 545	441 140
<b>Surplus/(Deficit) for the year</b>	(379 537)	(297 389)	(273 079)	(378 987)	(370 123)	(370 123)	(390 150)	(408 280)	(412 737)
<b>Percentage Surplus/ (Deficit)</b>	(325.1%)	(896.4%)	(328.3%)	(1387.3%)	(827.2%)	(827.2%)	(1283.8%)	(1283.8%)	(1497.5%)
<b>Housing</b>									
Total revenue (excl capital grants and transfers)	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
Operating Expenditure	31 128	104 537	152 567	29 964	113 578	113 578	94 054	64 181	82 167
<b>Surplus/(Deficit) for the year</b>	(26 803)	(21 327)	(20 968)	(23 488)	(23 840)	(23 840)	(23 025)	(23 012)	(23 885)
<b>Percentage Surplus/ (Deficit)</b>	(619.6%)	(25.6%)	(15.9%)	(362.7%)	(26.6%)	(26.6%)	(32.4%)	(32.4%)	(55.9%)
<b>Other</b>									
Total revenue (incl capital grants and transfers)	389	256	818	9 622	3 682	3 682	9 403	9 859	10 319
Operating Expenditure	6 393	12 372	27 857	25 236	28 237	28 237	33 300	34 842	36 347
<b>Surplus/(Deficit) for the year</b>	(6 003)	(12 116)	(27 039)	(15 613)	(24 554)	(24 554)	(23 897)	(24 983)	(26 028)
<b>Percentage Surplus/ (Deficit)</b>	(1542.1%)	(4732.2%)	(3304.7%)	(162.3%)	(666.8%)	(666.8%)	(254.1%)	(254.1%)	(253.4%)
<b>Consolidated Surplus/(Deficit) for the year</b>	(305 701)	(206 153)	(314 780)	(187 110)	(241 692)	(241 692)	(163 223)	(163 270)	(173 315)



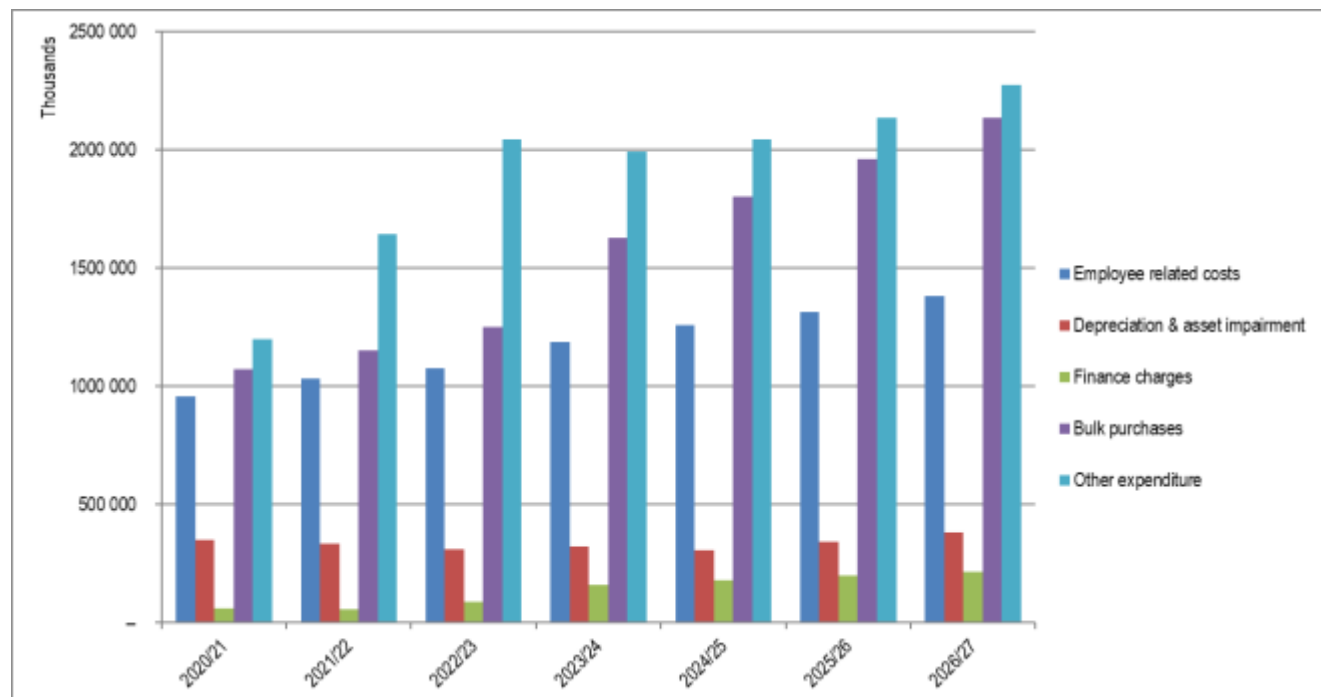
1. This table highlights the extent of cross-subsidisation from the trading services to the Community and public safety, Economic and environmental and Housing services. These services are running at a R163 million deficit. Ideally they should just breakeven or have a marginal surplus.
2. This implies that the whole Municipality has a high risk dependency on Electricity. The concern here is confined to all services funded by Rates plus the added burden that Water and Waste Water Management trading services do not make material surpluses to cushion the situation.
3. Although this deficit is a serious concern, a positive trend that is developing can be seen in the Rates Revenue contribution to the municipal income base which has surpassed the gross contribution made by Electricity.
4. Although Council has received Level II Accreditation, the subsidisation of Housing services can be construed as an “unfunded” mandate.

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

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	1 580 664	1 660 357	1 852 044	2 150 331	2 290 831	2 290 831	2 542 822	2 767 000	3 013 264
Service charges - Water	497 446	557 136	547 397	588 970	585 000	585 000	643 500	676 962	712 164
Service charges - Waste Water Management	104 010	108 153	107 728	119 676	120 256	120 256	132 282	138 896	145 841
Service charges - Waste Management	101 599	102 920	107 256	114 792	114 669	114 669	120 402	126 422	132 743
Sale of Goods and Rendering of Services	13 286	90 882	138 232	12 366	94 781	94 781	75 526	45 930	63 313
Agency services	7 841	4 692	6 539	6 365	8 365	8 365	8 365	8 365	8 365
Interest earned from Receivables	178	387	–	29	29	29	29	31	32
Interest earned from Current and Non Current Assets	32 646	34 735	26 846	64 500	40 000	40 000	45 000	50 000	55 000
Rent on Land	746	1 225	1 876	850	1 950	1 950	1 912	2 007	2 108
Rental from Fixed Assets	6 255	6 929	8 396	16 074	15 019	15 019	19 840	20 833	21 874
Operational Revenue	6 209	4 923	21 158	8 625	11 131	11 131	11 627	11 672	11 672
<b>Non Exchange Revenue</b>									
Property rates	551 173	567 444	615 808	736 829	713 967	713 967	778 224	817 135	857 992
Surcharges and Taxes	14 439	16 039	7 668	6 332	6 332	6 332	6 208	6 518	6 844
Fines, penalties and forfeits	74 345	31 900	17 165	15 754	12 284	12 284	12 284	12 284	12 284
Licences or permits	3 069	2 877	3 291	3 632	3 632	3 632	3 632	3 813	4 004
Transfer and subsidies - Operational	491 484	437 070	503 405	551 827	568 973	568 973	587 345	613 555	644 094
Interest	–	–	–	–	870	870	870	870	870
Gains on disposal of Assets	91 832	140	55 710	–	–	–	–	–	–
Other Gains	544	646 665	594 927	534 500	534 540	534 540	609 585	662 738	709 865
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 577 766</b>	<b>4 274 472</b>	<b>4 615 445</b>	<b>4 931 451</b>	<b>5 122 627</b>	<b>5 122 627</b>	<b>5 599 452</b>	<b>5 965 030</b>	<b>6 402 328</b>
<b>Expenditure</b>									
Employee related costs	956 520	1 032 294	1 076 639	1 212 559	1 186 692	1 186 692	1 257 068	1 315 508	1 381 001
Remuneration of councillors	31 204	30 528	32 724	35 510	35 510	35 510	35 203	36 960	38 805
Bulk purchases - electricity	1 072 631	1 151 971	1 250 740	1 492 128	1 627 634	1 627 634	1 802 031	1 962 412	2 137 066
Inventory Consumed	247 560	546 881	509 290	460 979	494 717	494 717	493 334	527 081	558 864
Debt impairment	37 410	(136 019)	(204 117)	173 883	238 597	238 597	274 153	293 679	314 938
Depreciation and amortisation	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
Interest	59 021	57 200	89 003	130 491	158 678	158 678	178 824	199 420	214 616
Contracted services	247 868	453 658	580 306	409 217	493 057	493 057	475 330	459 603	497 438
Transfers and subsidies	9 787	9 279	8 772	14 759	9 960	9 960	7 582	7 938	8 311
Irrecoverable debts written off	165 172	119 892	245 949	–	–	–	–	–	–
Operational costs	274 287	333 965	336 284	343 730	377 359	377 359	389 365	407 437	426 901
Losses on disposal of Assets	183 448	23 430	100 056	–	–	–	–	–	–
Other Losses	542	261 503	435 889	343 610	343 664	343 664	370 004	401 076	428 946
<b>Total Expenditure</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 773 588</b>	<b>4 937 024</b>	<b>5 286 027</b>	<b>5 286 027</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>
<b>Surplus/(Deficit)</b>	<b>(56 807)</b>	<b>57 670</b>	<b>(158 143)</b>	<b>(5 573)</b>	<b>(163 401)</b>	<b>(163 401)</b>	<b>10 609</b>	<b>13 660</b>	<b>14 942</b>
Transfers and subsidies - capital (monetary allocations)	188 217	181 567	250 741	218 836	218 530	218 530	219 773	202 524	228 273
Transfers and subsidies - capital (in-kind)	–	1 627	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>131 410</b>	<b>240 865</b>	<b>92 598</b>	<b>213 263</b>	<b>55 130</b>	<b>55 130</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>
<b>Surplus/(Deficit) for the year</b>	<b>131 410</b>	<b>240 865</b>	<b>92 598</b>	<b>213 263</b>	<b>55 130</b>	<b>55 130</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>

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

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



**Figure 3 Expenditure by major type**

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Vote</b>									
<b><u>Multi-year expenditure to be appropriated</u></b>									
Vote 1 - CITY DEVELOPMENT	1 514	227	3 715	22 033	14 683	14 683	26 365	4 316	3 595
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	(338)	713	8 101	40 315	30 615	30 615	31 576	23 836	15 689
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	(0)	–	–	–	–	–	25	28	23
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	14 414	36 051	168 627	33 050	77 185	77 185	34 923	37 878	28 669
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	5 220	8 033	28 842	64 208	57 848	57 848	17 199	16 698	14 395
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	54 595	41 073	49 709	8 015	8 015	8 015	34 655	33 183	32 223
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	(0)	–	–	–	–	–	–	–	–
Vote 8 - FINANCIAL SERVICES	3	51	158	194	90	90	109	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	50 423	131 026	82 030	139 905	112 701	112 701	77 729	74 808	58 176
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	–	17	–	–	–	–	2	2	2
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	235 345	350 167	512 601	387 138	417 271	417 271	322 148	344 762	360 103
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	(0)	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	(1)	24	11	48	20	20	27	30	24
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	3	1	1	1	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	28 703	58 777	66 225	21 000	10 820	10 820	21 000	25 000	21 388
<b>Capital multi-year expenditure sub-total</b>	<b>389 879</b>	<b>626 159</b>	<b>920 021</b>	<b>715 907</b>	<b>729 248</b>	<b>729 248</b>	<b>565 758</b>	<b>560 541</b>	<b>534 287</b>

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Vote</b>									
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - CITY DEVELOPMENT	1 783	–	–	117	3 448	3 448	78	87	72
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	3 332	229	905	2 980	2 760	2 760	58	64	54
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	455	41	98	280	533	533	64	72	60
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	9 453	1 832	4 438	13 522	10 157	10 157	316	1 251	3 647
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	1 855	550	14 436	326	3 336	3 336	17	18	15
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	7 722	5 169	8 239	8 697	8 617	8 617	70	5 590	73
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	164	–	138	358	358	358	153	171	142
Vote 8 - FINANCIAL SERVICES	–	187	–	213	113	113	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	16 762	31 256	50 768	37 097	40 870	40 870	17 630	19 595	16 813
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	–	–	–	–	–	–	–	–	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	(678)	471	1 897	20 256	17 274	17 274	21 087	20 097	8 081
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	–	–	38	94	94	94	8	10	7
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	21	–	31	95	123	123	25	28	23
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	7 192	2 972	6 931	3 000	477	477	6 000	10 000	10 000
<b>Capital single-year expenditure sub-total</b>	<b>48 060</b>	<b>42 708</b>	<b>87 918</b>	<b>87 034</b>	<b>88 159</b>	<b>88 159</b>	<b>45 506</b>	<b>56 983</b>	<b>38 987</b>
<b>Total Capital Expenditure - Vote</b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>

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

Vote Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>Capital Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>80 110</b>	<b>79 665</b>	<b>115 145</b>	<b>68 791</b>	<b>64 557</b>	<b>64 557</b>	<b>63 887</b>	<b>71 212</b>	<b>59 313</b>
Executive and council	20	–	37	118	123	123	36	40	33
Finance and administration	80 090	79 665	115 108	68 673	64 434	64 434	63 851	71 172	59 280
<b>Community and public safety</b>	<b>33 691</b>	<b>46 713</b>	<b>206 851</b>	<b>107 478</b>	<b>136 699</b>	<b>136 699</b>	<b>54 043</b>	<b>55 566</b>	<b>45 941</b>
Community and social services	9 383	11 897	32 572	71 074	57 555	57 555	16 656	13 981	11 580
Sport and recreation	21 923	34 586	172 966	34 620	77 578	77 578	33 373	37 102	30 627
Public safety	603	230	1 312	1 785	1 565	1 565	816	912	759
Housing	1 783	–	–	–	–	–	3 198	3 571	2 975
<b>Economic and environmental services</b>	<b>63 411</b>	<b>110 897</b>	<b>61 607</b>	<b>155 315</b>	<b>152 737</b>	<b>152 737</b>	<b>90 546</b>	<b>62 765</b>	<b>51 978</b>
Planning and development	1 514	227	3 567	22 127	14 777	14 777	23 175	755	627
Road transport	61 473	110 671	57 312	131 940	133 382	133 382	67 206	61 826	51 198
Environmental protection	424	–	728	1 248	4 579	4 579	165	184	153
<b>Trading services</b>	<b>260 726</b>	<b>431 591</b>	<b>613 561</b>	<b>465 913</b>	<b>449 989</b>	<b>449 989</b>	<b>400 349</b>	<b>423 204</b>	<b>411 509</b>
Energy sources	49 620	129 162	76 006	125 935	106 705	106 705	66 547	62 232	48 193
Water management	185 693	263 240	405 225	202 482	260 751	260 751	221 898	258 418	256 381
Waste water management	22 793	38 476	130 494	125 266	75 003	75 003	96 069	89 326	91 935
Waste management	2 620	713	1 835	12 230	7 530	7 530	15 835	13 228	15 000
<b>Other</b>	<b>(0)</b>	<b>–</b>	<b>10 776</b>	<b>5 444</b>	<b>13 424</b>	<b>13 424</b>	<b>2 439</b>	<b>4 777</b>	<b>4 532</b>
<b>Total Capital Expenditure - Functional</b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>
<b>Funded by:</b>									
National Government	169 403	114 973	223 302	218 836	216 337	216 337	219 273	199 912	225 544
Provincial Government	5 962	9 143	1 257	–	–	–	500	2 612	2 729
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	2 194	2 194	–	–	–
<b>Transfers recognised - capital</b>	<b>175 365</b>	<b>124 116</b>	<b>224 558</b>	<b>218 836</b>	<b>218 530</b>	<b>218 530</b>	<b>219 773</b>	<b>202 524</b>	<b>228 273</b>
<b>Borrowing</b>	<b>86 942</b>	<b>368 000</b>	<b>582 019</b>	<b>406 569</b>	<b>418 775</b>	<b>418 775</b>	<b>380 000</b>	<b>360 000</b>	<b>325 000</b>
<b>Internally generated funds</b>	<b>175 632</b>	<b>176 750</b>	<b>201 362</b>	<b>177 536</b>	<b>180 101</b>	<b>180 101</b>	<b>11 491</b>	<b>55 000</b>	<b>20 000</b>
<b>Total Capital Funding</b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>

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

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2024/25 R565,7 million has been allocated of the total R611 million capital budget, which totals 93 per cent. This allocation decreases slightly to R 561 million in 2025/26 and decreases further to R 534 million in 2026/27.
3. Single-year capital expenditure has been appropriated at R 45 million for the 2024/25 financial year and increases to levels of R 57 million in the 2025/2026 year and decreases to R 39 million in the 2026/27 year.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the City. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from national and provincial grants and transfers, borrowing and internally generated funds from current year surpluses. For 2024/25, capital transfers totals R 220 million (36 per cent) and increases to R 228 million in the 2026/27 financial year (40 per cent). Borrowing has been provided at R 380 million for 2024/25, R 360 million for 2025/26 and R 325 million for 2026/27. Internally generated funding totaling R 11 million, R 55 million and R 20 million for each of the respective financial years of the MTREF.

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>										
<b>Vote 1 - CITY DEVELOPMENT</b>	<b>1 514</b>	<b>227</b>	<b>3 715</b>	<b>22 033</b>	<b>14 683</b>	<b>14 683</b>	<b>3 853</b>	<b>26 365</b>	<b>4 316</b>	<b>3 595</b>
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-	-
1.2 - FX007001001 - Housing (Housing) - BT	-	-	-	-	-	-	-	3 198	3 571	2 975
1.3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-	-
1.4 - FX010001001 - Billboards (Planning and Development) - BY	-	-	-	-	-	-	-	-	-	-
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-	-
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-	-
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	1 514	227	3 529	22 033	14 683	14 683	3 853	23 167	745	620
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	(0)	-	-	-	-	-	-	-	-	-
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	(1)	-	186	-	-	-	-	-	-	-
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-	-
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-	-
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	-	-	-	-	-	-	-	-	-	-
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	<b>(338)</b>	<b>713</b>	<b>8 101</b>	<b>40 315</b>	<b>30 615</b>	<b>30 615</b>	<b>9 582</b>	<b>31 576</b>	<b>23 836</b>	<b>15 689</b>
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	-	-	-	-	-	-	-	-	-
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	-	-	406	200	200	200	-	771	861	717
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	(338)	-	5 860	29 391	24 391	24 391	7 646	15 000	9 780	-
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	-	552	1 835	10 724	6 024	6 024	1 936	15 805	13 195	14 972
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	(0)	161	-	-	-	-	-	-	-	-
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-	-
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>28</b>	<b>23</b>
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	-	-	-	-	-	-	-	-	-	-
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	(0)	-	-	-	-	-	-	-	-	-
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	(0)	-	-	-	-	-	-	25	28	23
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-	-



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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>										
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>14 414</b>	<b>36 051</b>	<b>168 627</b>	<b>33 050</b>	<b>77 185</b>	<b>77 185</b>	<b>57 710</b>	<b>34 923</b>	<b>37 878</b>	<b>28 669</b>
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	-	-	-	-	130	130	-	517	354	295
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	1 856	1 784	99	7 900	7 360	7 360	-	1 044	1 165	971
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	(0)	1 098	-	-	-	-	-	287	508	423
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	-	-	-	-	-	-	-	-	-	-
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	-	-	-	-	-	-	-	-	-	-
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	-	-	-	-	-	-	-	-	-	-
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	-	-	-	300	200	200	-	644	744	620
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	(0)	-	21	100	19	19	-	1 234	1 101	-
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-	-
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	(0)	-	-	-	-	-	-	-	-	-
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	3 985	22 570	26 828	8 750	15 760	15 760	12 146	4 297	4 149	3 455
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	8 408	6 752	11 350	3 000	13 900	13 900	8 311	2 272	2 357	-
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	165	3 848	130 330	13 000	39 816	39 816	37 253	24 628	27 500	22 905
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>5 220</b>	<b>8 033</b>	<b>28 842</b>	<b>64 208</b>	<b>57 848</b>	<b>57 848</b>	<b>33 298</b>	<b>17 199</b>	<b>16 698</b>	<b>14 395</b>
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	5 221	8 034	18 066	58 764	47 224	47 224	28 955	14 760	11 921	9 863
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	(1)	(0)	-	-	-	-	-	-	-	-
5.3 - FX009001002 - Air Transport (Other) - BV	(0)	-	10 776	5 444	10 624	10 624	4 343	2 439	4 777	4 532
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	<b>54 595</b>	<b>41 073</b>	<b>49 709</b>	<b>8 015</b>	<b>8 015</b>	<b>8 015</b>	<b>505</b>	<b>34 655</b>	<b>33 183</b>	<b>32 223</b>
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	54 595	41 073	49 709	8 015	8 015	8 015	505	34 655	33 183	32 223
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	-	-	-	-	-	-	-	-	-	-
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	-	-	-	-	-	-	-	-	-	-
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	(0)	-	-	-	-	-	-	-	-	-
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	(0)	-	-	-	-	-	-	-	-	-
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>3</b>	<b>51</b>	<b>158</b>	<b>194</b>	<b>90</b>	<b>90</b>	<b>16</b>	<b>109</b>	<b>-</b>	<b>-</b>
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	(1)	18	-	-	-	-	-	-	-	-
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	29	34	149	-	20	20	16	109	-	-
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	-	-	-	-	-	-	-	-	-	-
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	(25)	-	10	194	70	70	-	-	-	-
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	-	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>										
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>50 423</b>	<b>131 026</b>	<b>82 030</b>	<b>139 905</b>	<b>112 701</b>	<b>112 701</b>	<b>55 888</b>	<b>77 729</b>	<b>74 808</b>	<b>58 176</b>
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	-	-	-	-	-	-	-	-	-	-
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	(0)	-	-	-	-	-	-	-	-	-
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	41 858	124 371	70 909	110 916	95 230	95 230	49 167	59 122	60 082	41 402
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	-	-	-	-	-	-	-	-
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	7 513	514	4 753	8 300	7 390	7 390	2 227	6 593	1 221	6 017
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	-	-	-	2 682	2 682	2 682	2 301	814	909	757
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	1 052	6 140	6 368	18 007	7 399	7 399	2 194	<b>11 200</b>	<b>12 596</b>	<b>10 000</b>
<b>Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	17	-	-	-	-	-	2	2	2
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES</b>	<b>235 345</b>	<b>350 167</b>	<b>512 601</b>	<b>387 138</b>	<b>417 271</b>	<b>417 271</b>	<b>396 434</b>	<b>322 148</b>	<b>344 762</b>	<b>360 103</b>
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	-	-	-	-	-	-	-	-	-
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	53 112	110 633	50 807	75 869	87 957	87 957	55 734	34 417	43 085	40 934
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	10 629	-	225	25 646	20 000	20 000	-	17 764	8 933	10 241
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	(0)	1 320	705	4 500	4 000	4 000	7 166	6 745	7 533	6 274
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	-	-	-	-	-	-
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-	-
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	1 858	-	61 054	21 100	34 167	34 167	34 166	17 000	12 000	15 000
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	20 893	20 562	39 012	75 841	16 152	16 152	8 650	52 124	47 293	60 961
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	(0)	16 593	29 557	13 700	10 777	10 777	9 964	14 200	14 500	9 700
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	0	-	-	-	-	-	-	-
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	18 758	5 784	60 454	27 000	27 831	27 831	27 708	8 000	10 000	15 000
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	54 998	27 063	117 256	28 500	38 266	38 266	34 128	55 419	41 777	42 889
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	75 097	168 211	153 532	114 982	178 123	178 123	218 918	116 479	159 641	159 104
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12,1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	(0)	-	-	-	-	-	-	-	-	-
12,2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>										
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	(1)	24	11	48	20	20	16	27	30	24
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	(0)	-	-	-	-	-	-	-	-	-
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-	-
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-	-
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-	-
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-	-
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	(0)	-	6	23	-	-	-	11	12	10
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	(0)	24	-	20	20	20	16	12	14	11
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	-	4	5	-	-	-	4	4	3
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-	-
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-	-
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - CORPORATE SERVICES - LEGAL SERVICES</b>	-	-	3	1	1	1	-	-	-	-
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	3	1	1	1	-	-	-	-
<b>Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES</b>	28 703	58 777	66 225	21 000	10 820	10 820	10 019	21 000	25 000	21 388
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	(0)	-	-	-	-	-	(201)	-	-	-
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	28 703	58 777	66 225	21 000	10 820	10 820	10 219	21 000	25 000	21 388
<b>Capital multi-year expenditure sub-total</b>	<b>389 879</b>	<b>626 159</b>	<b>920 021</b>	<b>715 907</b>	<b>729 248</b>	<b>729 248</b>	<b>567 321</b>	<b>565 758</b>	<b>560 541</b>	<b>534 287</b>

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Municipal Vote</b>										
<b>Single-year expenditure appropriation</b>										
<b>Vote 1 - CITY DEVELOPMENT</b>	1 783	–	–	117	3 448	3 448	–	78	87	72
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	–	–	–	–	–	–	–	–	–	–
1.2 - FX007001001 - Housing (Housing) - BT	1 783	–	–	–	–	–	–	–	–	–
1.3 - FX009002006 - Tourism (Other) - BX	–	–	–	–	–	–	–	–	–	–
1.4 - FX010001001 - Billboards (Planning and Development) - BY	–	–	–	–	–	–	–	–	–	–
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	–	–	–	–	–	–	–	–	–	–
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	–	–	–	–	–	–	–	–	–	–
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	–	–	–	–	–	–	–	–	–	–
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	–	–	–	–	–	–	–	–	–	–
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	–	–	–	117	3 448	3 448	–	78	87	72
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	–	–	–	–	–	–	–	–	–	–
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	–	–	–	–	–	–	–	–	–	–
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	–	–	–	–	–	–	–	–	–	–
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	–	–	–	–	–	–	–	–	–	–
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	3 332	229	905	2 980	2 760	2 760	400	58	64	54
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	362	–	37	58	58	58	–	28	31	26
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	350	229	868	1 416	1 196	1 196	400	–	–	–
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	–	–	–	–	–	–	–	–	–	–
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	2 620	–	–	1 500	1 500	1 500	–	–	–	–
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	–	–	–	6	6	6	–	30	33	28
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	–	–	–	–	–	–	–	–	–	–
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	–	–	–	–	–	–	–	–	–	–
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	455	41	98	280	533	533	44	64	72	60
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	41	39	–	77	330	330	–	19	21	18
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	253	2	38	169	169	169	30	45	51	42
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	160	–	60	34	34	34	15	–	–	–
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	–	–	–	–	–	–	–	–	–	–

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Municipal Vote</b>										
<b>Single-year expenditure appropriation</b>										
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>9 453</b>	<b>1 832</b>	<b>4 438</b>	<b>13 522</b>	<b>10 157</b>	<b>10 157</b>	<b>869</b>	<b>316</b>	<b>1 251</b>	<b>3 647</b>
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	–	–	–	2 000	886	886	–	–	–	–
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	88	–	–	1 450	450	450	148	–	–	–
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	–	416	–	582	917	917	60	18	–	–
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	–	–	–	–	–	–	–	–	–	–
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	–	–	–	20	20	20	–	–	–	–
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	–	–	–	–	–	–	–	–	–	–
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	24	–	2 476	470	470	470	99	22	–	–
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	–	300	1 962	2 200	1 250	1 250	482	200	500	1 333
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	–	–	–	–	–	–	–	–	–	–
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	–	–	–	4	4	4	–	1	1	1
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	74	–	–	1 796	1 160	1 160	–	75	750	200
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	7 518	1 116	–	2 000	4 000	4 000	80	–	–	2 113
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	1 749	–	–	3 000	1 000	1 000	–	–	–	–
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>1 855</b>	<b>550</b>	<b>14 436</b>	<b>326</b>	<b>3 336</b>	<b>3 336</b>	<b>253</b>	<b>17</b>	<b>18</b>	<b>15</b>
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	1 855	549	14 371	300	510	510	230	–	–	–
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	–	1	65	26	26	26	22	17	18	15
5.3 - FX009001002 - Air Transport (Other) - BV	–	–	–	–	2 800	2 800	–	–	–	–
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	<b>7 722</b>	<b>5 169</b>	<b>8 239</b>	<b>8 697</b>	<b>8 617</b>	<b>8 617</b>	<b>1 607</b>	<b>70</b>	<b>5 590</b>	<b>73</b>
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	7 722	5 169	8 239	8 697	8 617	8 617	1 607	70	5 590	73
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	<b>164</b>	<b>–</b>	<b>138</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>35</b>	<b>153</b>	<b>171</b>	<b>142</b>
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	–	–	–	3	3	3	–	2	2	2
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	–	–	–	1	1	1	–	–	–	–
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	–	–	–	13	13	13	10	1	2	1
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	164	–	138	341	341	341	25	150	167	139
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>–</b>	<b>187</b>	<b>–</b>	<b>213</b>	<b>113</b>	<b>113</b>	<b>12</b>	<b>–</b>	<b>–</b>	<b>–</b>
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	–	–	–	–	–	–	–	–	–	–
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	–	187	–	213	113	113	12	–	–	–
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	–	–	–	–	–	–	–	–	–	–
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	–	–	–	–	–	–	–	–	–	–
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	–	–	–	–	–	–	–	–	–	–

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Municipal Vote</b>										
<b>Single-year expenditure appropriation</b>										
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>16 762</b>	<b>31 256</b>	<b>50 768</b>	<b>37 097</b>	<b>40 870</b>	<b>40 870</b>	<b>12 507</b>	<b>17 630</b>	<b>19 595</b>	<b>16 813</b>
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	210	—	—	8	8	8	8	14	15	13
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	—	—	—	1	1	1	—	4	5	4
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	39	4 276	80	—	4	4	4	—	—	—
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	—	—	—	—	—	—	—	—	—	—
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	—	—	264	2 738	150	150	60	—	—	—
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	—	—	—	1 290	1 240	1 240	—	—	—	—
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	16 513	26 981	50 424	33 060	39 467	39 467	12 435	17 612	19 575	16 796
<b>Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
10.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	—	—	—	—	—	—	—	—	—	—
10.2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	—	—	—	—	—	—	—	—	—	—
<b>Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES</b>	<b>(678)</b>	<b>471</b>	<b>1 897</b>	<b>20 256</b>	<b>17 274</b>	<b>17 274</b>	<b>15 288</b>	<b>21 087</b>	<b>20 097</b>	<b>8 081</b>
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	—	—	—	—	—	—	—	—	—	—
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	(2 090)	38	361	1 000	1 000	1 000	—	—	—	—
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	—	—	—	—	—	—	—	—	—	—
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	—	—	—	—	—	—	—	—	—	—
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	425	—	542	1 131	1 131	1 131	150	87	97	81
11.6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	—	—	—	—	—	—	—	—	—	—
11.7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	—	—	—	—	—	—	—	—	—	—
11.8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	42	—	166	125	125	125	—	—	—	—
11.9 - FX015001004 - Treatment (Waste Water Management) - DK	—	—	—	10 000	9 782	9 782	10 961	6 000	8 000	—
11.10 - FX016001002004 - Water Distribution (Clarified Water) - DP	—	—	—	—	—	—	—	—	—	—
11.11 - FX016001002005 - Water Distribution (Purification Works) - DQ	—	—	—	—	—	—	—	10 000	5 000	—
11.12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	—	—	—	—	—	—	—	—	—	—
11.13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	945	434	828	8 000	5 235	5 235	4 177	5 000	7 000	8 000
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES</b>	<b>—</b>	<b>—</b>	<b>38</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>—</b>	<b>8</b>	<b>10</b>	<b>7</b>
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	—	—	38	94	94	94	—	8	10	7
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	—	—	—	—	—	—	—	—	—	—

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

Vote Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Municipal Vote</b>										
<b>Single-year expenditure appropriation</b>										
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	21	-	31	95	123	123	51	25	28	23
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	-	-	-	95	95	95	34	25	28	23
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-	-
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-	-
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-	-
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-	-
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	21	-	31	-	28	28	17	-	-	-
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	-	-	-	-	-	-	-	-	-	-
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	-	-	-	-	-	-	-	-	-
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-	-
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-	-
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - CORPORATE SERVICES - LEGAL SERVICES</b>	-	-	-	-	-	-	-	-	-	-
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES</b>	7 192	2 972	6 931	3 000	477	477	225	6 000	10 000	10 000
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	2 769	2 972	855	1 500	477	477	225	6 000	10 000	10 000
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	4 423	-	6 076	1 500	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>48 060</b>	<b>42 708</b>	<b>87 918</b>	<b>87 034</b>	<b>88 159</b>	<b>88 159</b>	<b>31 291</b>	<b>45 506</b>	<b>56 983</b>	<b>38 987</b>
<b>Total Capital Expenditure</b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>598 612</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>

**Table 30 MBRR Table A6 - Budgeted Financial Position**

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash and cash equivalents	820 690	684 764	495 109	656 967	310 148	310 148	602 755	905 916	1 316 431
Trade and other receivables from exchange transactions	410 928	687 057	862 625	574 793	904 430	904 430	814 133	678 851	551 779
Receivables from non-exchange transactions	70 015	175 301	206 969	143 359	190 627	190 627	180 443	170 489	160 776
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–
Inventory	115 692	130 861	134 270	130 988	134 255	134 255	134 241	134 224	134 204
VAT	13 788	13 425	30 609	21 221	40 453	40 453	40 453	40 453	40 453
<b>Other current assets</b>	<b>14 017</b>	<b>9 529</b>	<b>9 756</b>	<b>9 529</b>	<b>9 756</b>	<b>9 756</b>	<b>9 756</b>	<b>9 756</b>	<b>9 756</b>
<b>Total current assets</b>	<b>1 445 130</b>	<b>1 700 935</b>	<b>1 739 338</b>	<b>1 536 856</b>	<b>1 589 670</b>	<b>1 589 670</b>	<b>1 781 780</b>	<b>1 939 689</b>	<b>2 213 399</b>
<b>Non current assets</b>									
Investment property	99 115	98 620	119 709	117 768	121 860	121 860	123 892	128 245	132 350
Property, plant and equipment	5 969 754	6 279 466	6 936 400	7 519 125	7 424 210	7 424 210	7 740 321	8 032 862	8 242 119
Heritage assets	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465
Intangible assets	156 185	194 604	165 771	159 651	173 056	173 056	160 228	140 603	120 014
<b>Other non-current assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total non current assets</b>	<b>6 227 519</b>	<b>6 575 155</b>	<b>7 224 345</b>	<b>7 799 009</b>	<b>7 721 592</b>	<b>7 721 592</b>	<b>8 026 906</b>	<b>8 304 175</b>	<b>8 496 948</b>
<b>TOTAL ASSETS</b>	<b>7 672 649</b>	<b>8 276 090</b>	<b>8 963 683</b>	<b>9 335 865</b>	<b>9 311 262</b>	<b>9 311 262</b>	<b>9 808 686</b>	<b>10 243 864</b>	<b>10 710 348</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	–	–	–	–	–	–	–	–	–
Financial liabilities	–	109 923	167 192	211 207	206 972	206 972	247 333	228 310	267 493
Consumer deposits	54 304	60 538	57 000	60 942	57 000	57 000	57 000	57 000	57 000
Trade and other payables from exchange transactions	498 191	681 408	661 705	753 366	720 050	720 050	748 701	778 789	810 385
Trade and other payables from non-exchange transactions	12 439	11 800	40 335	11 800	40 335	40 335	40 335	40 335	40 335
<b>Provisions</b>	<b>23 686</b>	<b>25 206</b>	<b>26 679</b>	<b>25 206</b>	<b>37 926</b>	<b>37 926</b>	<b>33 852</b>	<b>29 574</b>	<b>25 083</b>
VAT	66 364	58 064	67 568	24 751	60 122	60 122	100 294	151 341	221 132
Other current liabilities	–	–	9 133	–	–	–	–	–	–
<b>Total current liabilities</b>	<b>654 984</b>	<b>946 939</b>	<b>1 029 613</b>	<b>1 087 272</b>	<b>1 122 405</b>	<b>1 122 405</b>	<b>1 227 515</b>	<b>1 285 349</b>	<b>1 421 428</b>
<b>Non current liabilities</b>									
Financial liabilities	630 858	806 303	1 238 007	1 429 322	1 457 370	1 457 370	1 615 228	1 772 110	1 854 809
Provision	321 646	254 366	271 881	269 578	263 422	263 422	267 496	271 773	276 265
Long term portion of trade payables	–	–	–	–	–	–	–	–	–
Other non-current liabilities	321 646	254 366	271 881	269 578	263 422	263 422	267 496	271 773	276 265
<b>Total non current liabilities</b>	<b>952 504</b>	<b>1 060 669</b>	<b>1 509 888</b>	<b>1 698 900</b>	<b>1 720 792</b>	<b>1 720 792</b>	<b>1 882 723</b>	<b>2 043 883</b>	<b>2 131 073</b>
<b>TOTAL LIABILITIES</b>	<b>1 607 488</b>	<b>2 007 608</b>	<b>2 539 500</b>	<b>2 786 171</b>	<b>2 843 197</b>	<b>2 843 197</b>	<b>3 110 239</b>	<b>3 329 232</b>	<b>3 552 501</b>
<b>NET ASSETS</b>	<b>6 065 161</b>	<b>6 268 482</b>	<b>6 424 182</b>	<b>6 549 694</b>	<b>6 468 065</b>	<b>6 468 065</b>	<b>6 698 447</b>	<b>6 914 632</b>	<b>7 157 847</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	5 483 525	5 956 472	6 235 637	6 358 803	6 279 520	6 279 520	6 638 447	6 889 632	7 144 737
Reserves and funds	581 636	312 010	188 545	190 891	188 545	188 545	60 000	25 000	13 110
Other	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>6 065 161</b>	<b>6 268 482</b>	<b>6 424 182</b>	<b>6 549 694</b>	<b>6 468 065</b>	<b>6 468 065</b>	<b>6 698 447</b>	<b>6 914 632</b>	<b>7 157 847</b>



**Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for 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 238 to 242 providing a detailed analysis of the major components of a number of items, including:
  - Trade and other receivables from exchange and non-exchange transactions;
  - Inventory;
  - Property, plant and equipment;
  - Trade and other payables from exchange and non-exchange transactions;
  - Provisions;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

**Table 31 MBRR Table A7 - Budgeted Cash Flow Statement**

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	2 578 041	474 212	599 509	705 891	691 129	691 129	745 538	782 815	821 956
Service charges	–	2 227 453	2 603 730	3 265 019	3 337 685	3 337 685	3 777 609	4 075 334	4 400 062
Other revenue	59 784	107 172	396 950	91 561	65 210	65 210	75 502	77 642	79 848
Transfers and Subsidies - Operational	673 639	396 928	497 586	551 827	568 973	568 973	587 345	613 555	644 094
Transfers and Subsidies - Capital	–	181 545	288 268	218 836	218 530	218 530	219 773	202 524	228 273
Interest	30 839	37 025	23	64 515	40 027	40 027	45 015	50 015	55 016
<b>Payments</b>									
Suppliers and employees	(2 717 281)	(3 056 268)	(3 931 805)	(3 965 804)	(4 257 003)	(4 257 003)	(4 467 035)	(4 719 071)	(5 058 425)
Interest	(59 021)	(54 806)	(82 962)	(130 491)	(158 678)	(158 678)	(178 824)	(199 420)	(214 616)
Transfers and Subsidies	(9 382)	–	–	(14 759)	(9 959)	(9 959)	(7 582)	(7 938)	(8 311)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>556 618</b>	<b>313 260</b>	<b>371 299</b>	<b>786 596</b>	<b>495 914</b>	<b>495 914</b>	<b>797 341</b>	<b>875 456</b>	<b>947 898</b>

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

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	92 823	100	16 979	–	–	–	–	–	–
<b>Payments</b>									
Capital assets	(442 602)	(733 399)	(1 067 925)	(923 382)	(940 017)	(940 017)	(702 954)	(710 153)	(659 264)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(349 779)</b>	<b>(733 299)</b>	<b>(1 050 947)</b>	<b>(923 382)</b>	<b>(940 017)</b>	<b>(940 017)</b>	<b>(702 954)</b>	<b>(710 153)</b>	<b>(659 264)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	90 000	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	374 000	600 000	406 569	410 000	410 000	380 000	360 000	325 000
<b>Payments</b>									
Repayment of borrowing	(76 067)	(89 591)	(109 923)	(148 933)	(150 857)	(150 857)	(181 781)	(222 142)	(203 118)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>13 933</b>	<b>284 409</b>	<b>490 077</b>	<b>257 637</b>	<b>259 143</b>	<b>259 143</b>	<b>198 219</b>	<b>137 858</b>	<b>121 882</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>220 772</b>	<b>(135 630)</b>	<b>(189 570)</b>	<b>120 850</b>	<b>(184 961)</b>	<b>(184 961)</b>	<b>292 606</b>	<b>303 161</b>	<b>410 516</b>
Cash/cash equivalents at the year begin:	599 918	820 690	685 060	536 117	495 490	495 490	310 148	602 755	905 916
Cash/cash equivalents at the year end:	820 690	685 060	495 490	656 967	310 529	310 529	602 755	905 916	1 316 431

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

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Cash and investments available</u></b>									
Cash/cash equivalents at the year end	820 790	684 764	495 109	656 967	310 148	310 148	602 755	905 916	1 316 431
Other current investments > 90 days	0	0	(0)	(0)	(0)	(0)	–	–	–
Non current Investments	–	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>	<b>820 790</b>	<b>684 764</b>	<b>495 109</b>	<b>656 967</b>	<b>310 148</b>	<b>310 148</b>	<b>602 755</b>	<b>905 916</b>	<b>1 316 431</b>
<b><u>Application of cash and investments</u></b>									
Unspent conditional transfers	12 439	11 800	40 335	11 800	40 335	40 335	40 335	40 335	40 335
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	52 576	44 639	36 959	3 530	19 669	19 669	59 841	110 888	180 679
Other working capital requirements	68 737	(88 124)	(462 834)	(21 800)	(411 713)	(411 713)	(306 395)	(129 590)	50 018
Other provisions	23 686	25 206	35 812	25 206	37 926	37 926	33 852	29 574	25 083
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	581 636	312 010	188 545	190 891	188 545	188 545	60 000	25 000	13 110
<b>Total Application of cash and investments:</b>	<b>739 074</b>	<b>305 531</b>	<b>(161 182)</b>	<b>209 627</b>	<b>(125 238)</b>	<b>(125 238)</b>	<b>(112 367)</b>	<b>76 207</b>	<b>309 225</b>
<b>Surplus(shortfall)</b>	<b>81 716</b>	<b>379 233</b>	<b>656 291</b>	<b>447 340</b>	<b>435 387</b>	<b>435 387</b>	<b>715 122</b>	<b>829 709</b>	<b>1 007 207</b>

**Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the City are slightly improving when comparing with current year (2023/24) adjusted budget to 2024/25 period and the years thereafter owing directly to a myriad of cash flow interventions introduced mainly being collection rate levels and the balance funding mix for capital programs.
4. The 2024/25 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R602 million as at the end of the 2024/25 financial year and increases to a surplus of R1 316 million by 2026/27 as more reliance is being placed on borrowings for capital projects and less utilization of internal reserves.

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would be either a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. The surplus increases to R 715 million in 2024/25 and to R830 million in 2025/26 and to R1 007 million 2026/27. This clearly indicate that from a funding perspective the municipality is committing lesser internal reserves, which needs to be cash-backed for future capital expenditure.

**Table 33 MBRR Table A9 - Asset Management**

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total New Assets</u></b>	<b>248 608</b>	<b>411 863</b>	<b>541 517</b>	<b>395 631</b>	<b>422 558</b>	<b>422 558</b>	<b>314 162</b>	<b>302 997</b>	<b>279 072</b>
<i>Roads Infrastructure</i>	41 341	95 022	44 992	57 646	76 361	76 361	14 264	4 790	10 241
<i>Storm water Infrastructure</i>	–	1 320	705	4 000	4 000	4 000	6 245	7 033	5 274
<i>Electrical Infrastructure</i>	11 675	14 883	18 839	39 171	39 010	39 010	13 165	27 503	25 820
<i>Water Supply Infrastructure</i>	136 778	223 040	233 839	79 500	134 235	134 235	105 019	111 289	100 381
<i>Sanitation Infrastructure</i>	19 515	9 508	15 250	34 000	2 500	2 500	42 024	37 193	50 861
<i>Solid Waste Infrastructure</i>	–	–	386	6 000	6 000	6 000	2 719	2 000	2 000
<i>Coastal Infrastructure</i>	776	209	417	8 000	5 650	5 650	3 200	200	1 000
<i>Information and Communication Infrastructure</i>	1 948	535	2 387	–	20	20	70	71	73
<b>Infrastructure</b>	<b>212 034</b>	<b>344 518</b>	<b>316 815</b>	<b>228 317</b>	<b>267 777</b>	<b>267 777</b>	<b>186 706</b>	<b>190 079</b>	<b>195 650</b>
Community Facilities	3 822	419	7 206	57 998	42 107	42 107	20 428	895	715
Sport and Recreation Facilities	4 174	23 162	156 912	4 000	33 215	33 215	25 028	30 307	23 505
<b>Community Assets</b>	<b>7 995</b>	<b>23 581</b>	<b>164 118</b>	<b>61 998</b>	<b>75 322</b>	<b>75 322</b>	<b>45 456</b>	<b>31 202</b>	<b>24 220</b>
Non-revenue Generating	–	–	–	–	2 800	2 800	–	–	–
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 800</b>	<b>2 800</b>	<b>–</b>	<b>–</b>	<b>–</b>
Operational Buildings	1 864	742	2 077	6 800	3 540	3 540	4 200	1 200	1 000
<b>Other Assets</b>	<b>1 864</b>	<b>742</b>	<b>2 077</b>	<b>6 800</b>	<b>3 540</b>	<b>3 540</b>	<b>4 200</b>	<b>1 200</b>	<b>1 000</b>
Licences and Rights	1 504	–	81	100	4 500	4 500	9 640	9 150	7 213
<b>Intangible Assets</b>	<b>1 504</b>	<b>–</b>	<b>81</b>	<b>100</b>	<b>4 500</b>	<b>4 500</b>	<b>9 640</b>	<b>9 150</b>	<b>7 213</b>
<b>Computer Equipment</b>	<b>3 058</b>	<b>4 303</b>	<b>3 828</b>	<b>5 712</b>	<b>5 532</b>	<b>5 532</b>	<b>4 765</b>	<b>2 733</b>	<b>2 815</b>
<b>Furniture and Office Equipment</b>	<b>945</b>	<b>373</b>	<b>819</b>	<b>2 293</b>	<b>2 189</b>	<b>2 189</b>	<b>1 728</b>	<b>2 035</b>	<b>1 059</b>
<b>Machinery and Equipment</b>	<b>8 901</b>	<b>29 556</b>	<b>41 676</b>	<b>71 833</b>	<b>51 263</b>	<b>51 263</b>	<b>42 068</b>	<b>45 398</b>	<b>29 916</b>
<b>Transport Assets</b>	<b>12 307</b>	<b>8 789</b>	<b>12 102</b>	<b>18 579</b>	<b>9 636</b>	<b>9 636</b>	<b>19 600</b>	<b>21 200</b>	<b>17 200</b>
<b>Land</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

**Table MBRR Table A9 - Asset Management (continued)**

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total Renewal of Existing Assets</u></b>	<b>86 512</b>	<b>184 901</b>	<b>252 758</b>	<b>253 759</b>	<b>264 264</b>	<b>264 264</b>	<b>183 247</b>	<b>185 963</b>	<b>187 775</b>
<i>Roads Infrastructure</i>	17 660	14 957	4 126	28 000	27 924	27 924	19 753	23 181	14 000
<i>Storm water Infrastructure</i>	–	–	–	500	–	–	500	500	1 000
<i>Electrical Infrastructure</i>	34 890	112 867	56 824	82 783	63 610	63 610	52 550	26 300	21 599
<i>Water Supply Infrastructure</i>	23 481	37 042	137 402	85 000	84 639	84 639	86 629	110 129	125 000
<i>Sanitation Infrastructure</i>	1 858	8 279	30 307	9 600	29 812	29 812	10 500	7 500	10 500
<i>Coastal Infrastructure</i>	425	–	542	1 131	1 131	1 131	87	97	81
<b>Infrastructure</b>	<b>78 313</b>	<b>173 144</b>	<b>229 201</b>	<b>207 014</b>	<b>207 116</b>	<b>207 116</b>	<b>170 019</b>	<b>167 707</b>	<b>172 180</b>
Community Facilities	–	1 784	–	4 000	2 886	2 886	400	1 369	200
Sport and Recreation Facilities	4 589	85	–	19 500	13 485	13 485	2 522	85	150
<b>Community Assets</b>	<b>4 589</b>	<b>1 869</b>	<b>–</b>	<b>23 500</b>	<b>16 371</b>	<b>16 371</b>	<b>2 922</b>	<b>1 454</b>	<b>350</b>
Non-revenue Generating	–	–	–	–	884	884	–	–	–
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>884</b>	<b>884</b>	<b>–</b>	<b>–</b>	<b>–</b>
Operational Buildings	332	311	7 483	11 739	13 235	13 235	4 100	11 221	9 263
Housing	–	–	–	–	–	–	3 198	3 571	2 975
<b>Other Assets</b>	<b>332</b>	<b>311</b>	<b>7 483</b>	<b>11 739</b>	<b>13 235</b>	<b>13 235</b>	<b>7 298</b>	<b>14 792</b>	<b>12 238</b>
Licences and Rights	–	9 577	–	3 972	3 922	3 922	–	–	–
<b>Intangible Assets</b>	<b>–</b>	<b>9 577</b>	<b>–</b>	<b>3 972</b>	<b>3 922</b>	<b>3 922</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Computer Equipment</b>	<b>25</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Furniture and Office Equipment</b>	<b>–</b>	<b>–</b>	<b>38</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>8</b>	<b>10</b>	<b>7</b>
<b>Machinery and Equipment</b>	<b>2 628</b>	<b>–</b>	<b>16 036</b>	<b>7 440</b>	<b>22 642</b>	<b>22 642</b>	<b>3 000</b>	<b>2 000</b>	<b>3 000</b>
<b>Transport Assets</b>	<b>625</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

**Table MBRR Table A9 - Asset Management (continued)**

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total Upgrading of Existing Assets</u></b>	<b>102 819</b>	<b>72 101</b>	<b>213 664</b>	<b>153 551</b>	<b>130 585</b>	<b>130 585</b>	<b>113 855</b>	<b>128 564</b>	<b>106 426</b>
<i>Roads Infrastructure</i>	(1 757)	38	1 258	11 869	2 369	2 369	17 765	23 643	25 643
<i>Electrical Infrastructure</i>	2 870	402	–	–	–	–	–	7 500	–
<i>Water Supply Infrastructure</i>	3 907	–	33 069	27 382	30 895	30 895	10 000	20 000	19 000
<i>Sanitation Infrastructure</i>	20 136	9 792	82 533	54 541	23 429	23 429	21 700	21 000	18 200
<i>Solid Waste Infrastructure</i>	137	552	1 449	4 724	24	24	9 886	9 195	9 972
<i>Information and Communication Infrastructure</i>	1 369	634	2 323	3 400	3 480	3 480	4 500	7 000	5 000
<b>Infrastructure</b>	<b>26 662</b>	<b>11 418</b>	<b>120 632</b>	<b>101 916</b>	<b>60 197</b>	<b>60 197</b>	<b>63 851</b>	<b>88 338</b>	<b>77 815</b>
Community Facilities	5 165	574	6 018	31 641	25 591	25 591	16 044	9 780	971
Sport and Recreation Facilities	12 367	11 012	13 773	6 550	27 976	27 976	2 847	2 654	4 318
<b>Community Assets</b>	<b>17 532</b>	<b>11 586</b>	<b>19 792</b>	<b>38 191</b>	<b>53 567</b>	<b>53 567</b>	<b>18 891</b>	<b>12 434</b>	<b>5 289</b>
Revenue Generating	–	–	10 776	5 444	7 644	7 644	2 439	2 612	4 532
Non-revenue Generating	–	–	–	–	2 096	2 096	–	2 165	–
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>10 776</b>	<b>5 444</b>	<b>9 740</b>	<b>9 740</b>	<b>2 439</b>	<b>4 777</b>	<b>4 532</b>
Operational Buildings	2 850	8 329	14 803	8 000	7 080	7 080	13 610	3 787	1 839
Housing	1 783	–	–	–	–	–	–	–	–
<b>Other Assets</b>	<b>4 633</b>	<b>8 329</b>	<b>14 803</b>	<b>8 000</b>	<b>7 080</b>	<b>7 080</b>	<b>13 610</b>	<b>3 787</b>	<b>1 839</b>
Licences and Rights	53 992	40 769	47 662	–	–	–	15 064	19 228	16 951
<b>Intangible Assets</b>	<b>53 992</b>	<b>40 769</b>	<b>47 662</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>15 064</b>	<b>19 228</b>	<b>16 951</b>



Table MBRR Table A9 - Asset Management (continued)

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total Capital Expenditure</u></b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>
<i>Roads Infrastructure</i>	57 244	110 017	50 376	97 515	106 655	106 655	51 782	51 614	49 884
<i>Storm water Infrastructure</i>	–	1 320	705	4 500	4 000	4 000	6 745	7 533	6 274
<i>Electrical Infrastructure</i>	49 435	128 152	75 662	121 954	102 620	102 620	65 715	61 303	47 419
<i>Water Supply Infrastructure</i>	164 165	260 082	404 311	191 882	249 770	249 770	201 648	241 418	244 381
<i>Sanitation Infrastructure</i>	41 509	27 578	128 091	98 141	55 741	55 741	74 224	65 693	79 561
<i>Solid Waste Infrastructure</i>	137	552	1 835	10 724	6 024	6 024	12 605	11 195	11 972
<i>Coastal Infrastructure</i>	1 201	209	959	9 131	6 781	6 781	3 287	297	1 081
<i>Information and Communication Infrastructure</i>	3 317	1 169	4 709	3 400	3 500	3 500	4 570	7 071	5 073
<b>Infrastructure</b>	<b>317 009</b>	<b>529 080</b>	<b>666 647</b>	<b>537 247</b>	<b>535 090</b>	<b>535 090</b>	<b>420 576</b>	<b>446 124</b>	<b>445 645</b>
Community Facilities	8 987	2 777	13 225	93 639	70 584	70 584	36 872	12 044	1 886
Sport and Recreation Facilities	21 129	34 259	170 685	30 050	74 676	74 676	30 397	33 046	27 973
<b>Community Assets</b>	<b>30 116</b>	<b>37 035</b>	<b>183 910</b>	<b>123 689</b>	<b>145 260</b>	<b>145 260</b>	<b>67 269</b>	<b>45 090</b>	<b>29 859</b>
Revenue Generating	–	–	10 776	5 444	7 644	7 644	2 439	2 612	4 532
Non-revenue Generating	–	–	–	–	5 780	5 780	–	2 165	–
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>10 776</b>	<b>5 444</b>	<b>13 424</b>	<b>13 424</b>	<b>2 439</b>	<b>4 777</b>	<b>4 532</b>
Operational Buildings	5 046	9 383	24 363	26 539	23 855	23 855	21 910	16 208	12 102
Housing	1 783	–	–	–	–	–	3 198	3 571	2 975
<b>Other Assets</b>	<b>6 829</b>	<b>9 383</b>	<b>24 363</b>	<b>26 539</b>	<b>23 855</b>	<b>23 855</b>	<b>25 108</b>	<b>19 779</b>	<b>15 077</b>
Licences and Rights	55 496	50 346	47 743	4 072	8 422	8 422	24 704	28 378	24 164
<b>Intangible Assets</b>	<b>55 496</b>	<b>50 346</b>	<b>47 743</b>	<b>4 072</b>	<b>8 422</b>	<b>8 422</b>	<b>24 704</b>	<b>28 378</b>	<b>24 164</b>
<b>Computer Equipment</b>	<b>3 083</b>	<b>4 303</b>	<b>3 828</b>	<b>5 712</b>	<b>5 532</b>	<b>5 532</b>	<b>4 765</b>	<b>2 733</b>	<b>2 815</b>
<b>Furniture and Office Equipment</b>	<b>945</b>	<b>373</b>	<b>857</b>	<b>2 387</b>	<b>2 283</b>	<b>2 283</b>	<b>1 736</b>	<b>2 045</b>	<b>1 066</b>
<b>Machinery and Equipment</b>	<b>11 529</b>	<b>29 556</b>	<b>57 712</b>	<b>79 273</b>	<b>73 905</b>	<b>73 905</b>	<b>45 068</b>	<b>47 398</b>	<b>32 916</b>
<b>Transport Assets</b>	<b>12 932</b>	<b>8 789</b>	<b>12 102</b>	<b>18 579</b>	<b>9 636</b>	<b>9 636</b>	<b>19 600</b>	<b>21 200</b>	<b>17 200</b>
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>

**Table MBRR Table A9 - Asset Management (continued)**

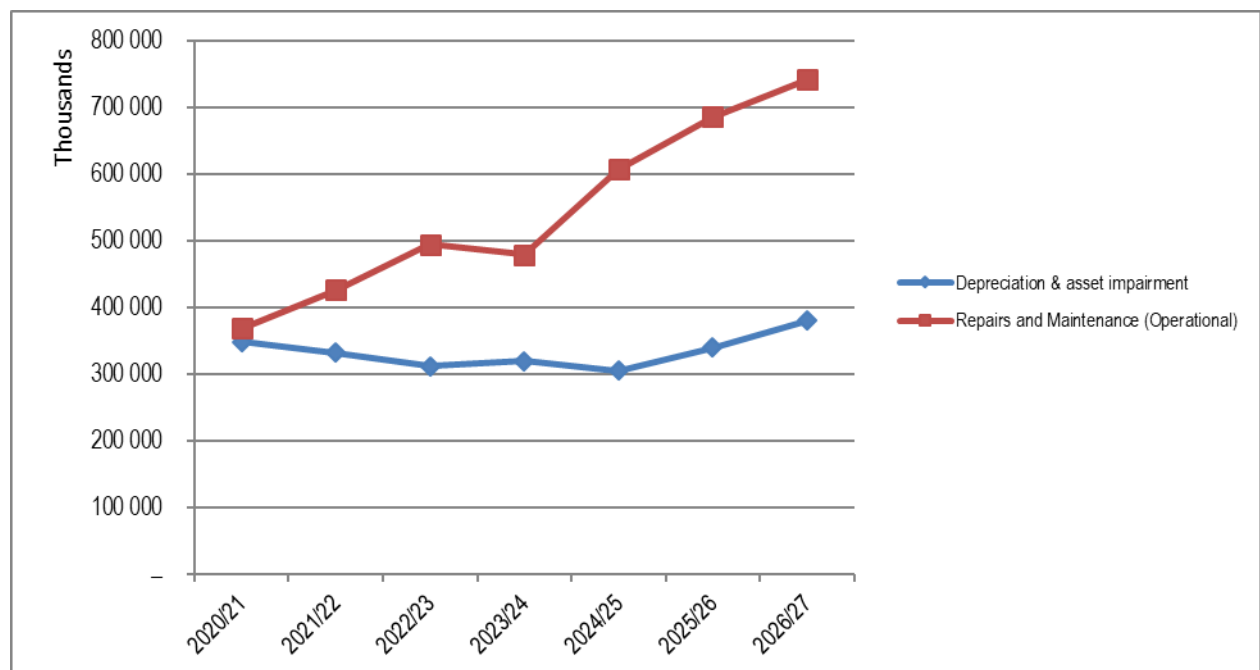
Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CAPITAL EXPENDITURE</b>									
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	6 227 519	6 575 155	7 224 345	7 799 009	7 721 592	7 721 592	8 026 906	8 304 175	8 496 948
<i>Roads Infrastructure</i>	888 656	906 444	944 559	953 976	958 488	958 488	968 665	973 922	988 933
<i>Storm water Infrastructure</i>	291 949	311 519	297 025	281 529	283 224	283 224	271 867	260 198	239 749
<i>Electrical Infrastructure</i>	635 940	669 504	738 058	832 073	786 335	786 335	828 660	865 148	883 217
<i>Water Supply Infrastructure</i>	1 643 734	1 758 574	1 949 232	2 108 797	2 257 102	2 257 102	2 411 396	2 594 628	2 770 809
<i>Sanitation Infrastructure</i>	652 997	667 819	759 233	783 618	727 954	727 954	757 374	776 587	801 837
<i>Solid Waste Infrastructure</i>	6 841	7 411	10 513	25 842	14 094	14 094	26 181	36 805	48 175
<i>Rail Infrastructure</i>	239	1 387	1 321	1 225	1 240	1 240	1 154	1 069	988
<i>Coastal Infrastructure</i>	19 967	18 031	18 978	29 459	24 022	24 022	26 842	26 671	27 370
<i>Information and Communication Infrastructure</i>	83 280	27 233	62 198	81 399	82 572	82 572	84 849	89 448	92 028
<b>Infrastructure</b>	<b>4 223 603</b>	<b>4 367 922</b>	<b>4 781 116</b>	<b>5 097 919</b>	<b>5 135 031</b>	<b>5 135 031</b>	<b>5 376 988</b>	<b>5 624 476</b>	<b>5 853 106</b>
<b>Community Assets</b>	334 709	341 499	545 679	723 260	638 884	638 884	685 249	708 948	714 060
<b>Heritage Assets</b>	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465
<b>Investment properties</b>	99 115	98 620	119 709	117 768	121 860	121 860	123 892	128 245	132 350
<b>Other Assets</b>	285 977	275 979	316 311	291 088	294 188	294 188	301 016	305 517	305 376
<b>Intangible Assets</b>	156 185	194 604	165 771	159 651	173 056	173 056	160 228	140 603	120 014
<b>Computer Equipment</b>	11 387	16 004	9 728	19 060	15 831	15 831	16 555	14 615	13 187
<b>Furniture and Office Equipment</b>	(81 314)	(3 453)	(7 861)	6 464	6 159	6 159	6 342	7 175	7 316
<b>Machinery and Equipment</b>	112 576	187 499	202 029	269 682	248 145	248 145	260 602	271 074	253 067
<b>Transport Assets</b>	28 743	41 303	38 623	58 939	35 197	35 197	42 795	50 283	45 233
<b>Land</b>	1 054 071	1 052 714	1 050 775	1 052 714	1 050 775	1 050 775	1 050 775	1 050 775	1 050 775
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>6 227 519</b>	<b>6 575 155</b>	<b>7 224 345</b>	<b>7 799 009</b>	<b>7 721 592</b>	<b>7 721 592</b>	<b>8 026 906</b>	<b>8 304 175</b>	<b>8 496 948</b>

Table MBRR Table A9 - Asset Management (continued)

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>EXPENDITURE OTHER ITEMS</b>	<b>718 125</b>	<b>758 699</b>	<b>807 241</b>	<b>785 131</b>	<b>799 372</b>	<b>799 372</b>	<b>912 857</b>	<b>1 026 154</b>	<b>1 121 873</b>
<u>Depreciation</u>	349 123	332 220	312 052	320 160	320 160	320 160	305 950	340 255	380 500
<u>Repairs and Maintenance by Asset Class</u>	<b>369 002</b>	<b>426 478</b>	<b>495 190</b>	<b>464 972</b>	<b>479 213</b>	<b>479 213</b>	<b>606 908</b>	<b>685 899</b>	<b>741 374</b>
<i>Roads Infrastructure</i>	64 252	62 247	71 418	78 235	92 766	92 766	92 543	102 283	109 545
<i>Storm water Infrastructure</i>	7 846	2 447	9 871	13 583	13 374	13 374	15 064	16 643	17 827
<i>Electrical Infrastructure</i>	55 323	77 197	99 816	86 414	86 804	86 804	119 384	135 839	147 264
<i>Water Supply Infrastructure</i>	107 326	117 126	133 824	87 784	87 784	87 784	118 082	135 841	147 769
<i>Sanitation Infrastructure</i>	44 290	41 781	39 400	50 190	49 501	49 501	61 082	69 051	74 581
<i>Rail Infrastructure</i>	271	677	702	1 326	1 326	1 326	1 391	1 457	1 525
<i>Coastal Infrastructure</i>	–	–	–	1 137	–	–	–	–	–
<b>Infrastructure</b>	<b>279 307</b>	<b>301 476</b>	<b>355 031</b>	<b>318 669</b>	<b>331 554</b>	<b>331 554</b>	<b>407 546</b>	<b>461 113</b>	<b>498 511</b>
Community Facilities	26 510	44 364	53 892	48 525	49 326	49 326	74 623	86 734	94 832
Sport and Recreation Facilities	1 424	1 262	874	2 380	2 362	2 362	2 429	2 690	2 880
<b>Community Assets</b>	<b>27 933</b>	<b>45 625</b>	<b>54 766</b>	<b>50 905</b>	<b>51 688</b>	<b>51 688</b>	<b>77 052</b>	<b>89 424</b>	<b>97 712</b>
<b>Heritage Assets</b>	<b>–</b>	<b>20</b>	<b>–</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>12</b>	<b>14</b>	<b>15</b>
Operational Buildings	7 210	8 929	6 944	11 515	11 865	11 865	11 454	12 522	13 353
Housing	316	74	71	82	82	82	138	163	179
<b>Other Assets</b>	<b>7 527</b>	<b>9 003</b>	<b>7 015</b>	<b>11 597</b>	<b>11 947</b>	<b>11 947</b>	<b>11 592</b>	<b>12 685</b>	<b>13 532</b>
Computer Equipment	1 740	4 861	4 641	8 115	8 115	8 115	8 512	8 912	9 331
Furniture and Office Equipment	–	–	7	80	80	80	84	88	93
Machinery and Equipment	16 080	28 313	21 022	24 496	24 490	24 490	24 821	25 987	27 208
Transport Assets	36 415	37 182	52 708	51 085	51 313	51 313	77 288	87 675	94 972
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>718 125</b>	<b>758 699</b>	<b>807 241</b>	<b>785 131</b>	<b>799 372</b>	<b>799 372</b>	<b>912 857</b>	<b>1 026 154</b>	<b>1 121 873</b>
<i>Renewal and upgrading of Existing Assets as % of total</i>	43.2%	38.4%	46.3%	50.7%	48.3%	48.3%	48.6%	50.9%	51.3%
<i>Renewal and upgrading of Existing Assets as % of capital</i>	54.2%	77.4%	149.5%	127.2%	123.3%	123.3%	97.1%	92.4%	77.3%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>	6.1%	6.7%	7.0%	6.1%	6.4%	6.4%	7.7%	8.4%	8.9%
<i>Renewal and upgrading and R&amp;M as a % of PPE and</i>	9.2%	10.7%	13.6%	11.4%	11.6%	11.6%	11.5%	12.3%	12.4%

### Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.
3. The City has allocated 48,6 percent of the capital budget on the renewal and upgrade of existing assets, this is as a result an initiative to ensure that the existing aging infrastructure is renewed and upgraded to ensure continuous service provision to existing consumers.
4. Repairs and maintenance as a per cent age of PPE equates to 7,7 per cent, which is below the National norm but it is augmented by a higher amount allocated for renewing and upgrading existing infrastructure.
5. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City's strategy to address the maintenance backlog.



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

**Table 34 MBRR Table A10 - Basic Service Delivery Measurement**

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>									
<b><u>Water:</u></b>									
Piped water inside dwelling	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511
Piped water inside yard (but not in dwelling)	55 276	57 276	58 046	57 776	58 984	58 984	59 000	59 250	59 500
Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	102 787	104 787	105 557	105 287	106 495	106 495	106 511	106 761	107 011
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	2 000	2 000	2 000	2 000	2 000
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	2 000	2 000	2 000	2 000	2 000
<b>Total number of households</b>	<b>102 787</b>	<b>104 787</b>	<b>105 557</b>	<b>105 287</b>	<b>108 495</b>	<b>108 495</b>	<b>108 511</b>	<b>108 761</b>	<b>109 011</b>
<b><u>Sanitation/sewerage:</u></b>									
Flush toilet (connected to sewerage)	43 068	43 068	43 068	43 068	43 068	43 068	43 068	43 068	43 068
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
Chemical toilet	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)	49 397	60 631	60 631	47 376	46 376	46 376	46 376	46 376	46 376
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	92 465	103 699	103 699	90 444	89 444	89 444	89 444	89 444	89 444
Bucket toilet	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>92 465</b>	<b>103 699</b>	<b>103 699</b>	<b>90 444</b>	<b>89 444</b>	<b>89 444</b>	<b>89 444</b>	<b>89 444</b>	<b>89 444</b>

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>									
<b><u>Energy:</u></b>									
Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)	35 316	35 543	35 673	37 626	35 753	35 753	35 833	35 913	35 993
<i>Minimum Service Level and Above sub-total</i>	35 316	35 543	35 673	37 626	35 753	35 753	35 833	35 913	35 993
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>35 316</b>	<b>35 543</b>	<b>35 673</b>	<b>37 626</b>	<b>35 753</b>	<b>35 753</b>	<b>35 833</b>	<b>35 913</b>	<b>35 993</b>
<b><u>Refuse:</u></b>									
Removed at least once a week	77 028	79 028	81 632	81 060	82 632	82 632	83 632	84 632	85 632
<i>Minimum Service Level and Above sub-total</i>	77 028	79 028	81 632	81 060	82 632	82 632	83 632	84 632	85 632
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>77 028</b>	<b>79 028</b>	<b>81 632</b>	<b>81 060</b>	<b>82 632</b>	<b>82 632</b>	<b>83 632</b>	<b>84 632</b>	<b>85 632</b>

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Households receiving Free Basic Service</u></b>									
Water (6 kilolitres per household per month)	60 843	71 200	–	37 600	37 600	37 600	38 352	38 736	39 123
Sanitation (free minimum level service)	46 301	50 200	–	3 000	3 000	3 000	3 060	3 091	3 122
Electricity/other energy (50kwh per household per month)	521	530	620	1 207	1 207	1 207	1 231	1 243	1 256
Refuse (removed at least once a week)	34 149	35 822	–	3 000	3 000	3 000	3 060	3 091	3 122
Informal Settlements	81 638	85 048	1 088	4 900	4 900	4 900	4 998	5 048	5 098
<b><u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u></b>									
Water (6 kilolitres per indigent household per month)	–	113 308	7 093	51 253	51 253	51 253	54 735	57 683	60 506
Sanitation (free sanitation service to indigent households)	–	23 301	6 770	110 370	110 370	110 370	117 870	124 218	130 298
Electricity/other energy (50kwh per indigent household per month)	–	7 154	423	49 482	49 482	49 482	52 844	55 690	58 416
Refuse (removed once a week for indigent households)	–	58 800	30 965	100 005	100 005	100 005	106 800	112 140	118 061
<b><u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u></b>	12 011	13 686	6 675	79 081	79 081	79 081	80 663	81 469	82 284
<b>Total cost of FBS provided</b>	<b>12 011</b>	<b>216 250</b>	<b>51 926</b>	<b>390 191</b>	<b>390 191</b>	<b>390 191</b>	<b>412 911</b>	<b>431 201</b>	<b>449 564</b>

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Highest level of free service provided per household</u></b>									
Property rates (R value threshold)	120 000	120 000	120 000	160 000	160 000	160 000	160 000	160 000	160 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	20	20	20	20	20	20	20	20	20
Sanitation (Rand per household per month)	177	177	177	185	185	185	202	212	223
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
<b><u>Revenue cost of subsidised services provided (R'000)</u></b>									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)	4 219	4 219	4 219	4 563	4 563	4 563	4 974	5 272	5 588
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	40 838	13 931	72 802	313 994	310 535	310 535	332 817	349 915	367 891
Water (in excess of 6 kilolitres per indigent household per month)	494	95 192	20 045	91 679	36 479	36 479	21 427	22 499	23 624
Sanitation (in excess of free sanitation service to indigent households)	(49)	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
<b>Total revenue cost of subsidised services provided</b>	<b>45 503</b>	<b>113 342</b>	<b>97 066</b>	<b>410 236</b>	<b>351 577</b>	<b>351 577</b>	<b>359 217</b>	<b>377 685</b>	<b>397 103</b>



**Explanatory notes to Table A10 - Basic Service Delivery Measurement**

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

## Part 2 – Supporting Documentation

### 2.1 Overview of the annual budget process

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

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

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

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

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

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

#### 2.1.1 Budget Process Overview

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

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

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

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

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

### 2.1.2 Enterprise Resource Planning (ERP) uM-SAP

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

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

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

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

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

### 2.1.3 IDP and Service Delivery and Budget Implementation Plan

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

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

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

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

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

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

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

- The District Development Model (DDM) (2019)

Some of the important legislative developments include:

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

On the international front, important developments include the following:

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

## Sector Planning

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

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

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

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

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

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

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

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

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

#### **2.1.4 Financial Modelling and Key Planning Drivers**

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

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

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

#### **2.1.5 Community Consultation**

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

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

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

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

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

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

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

CLUSTER	WARDS	AREA	VENUE	PROPOSED DATES	TIME
	Amakhosi	Amakhosi	R/Bay Civic Centre (Council Chambers)	05 April 2024 (Friday)	11:00
1	Ward Committees	Ward Committees	eMpangeni Civic Centre (Hall)	05 April 2024 (Friday)	16:00
4	10, 11, 30 & 34	Vulindlela	Vulindlela Community Hall	11 April 2024 (Thursday)	11:00
6,10 & 11	9, 23, 24, 25, 27, 28, 29	Empangeni and Ngwelezane	Ndabayakhe Sportsground	12 April 2024 (Friday)	11:00
12	Stakeholders	Stakeholders	R/Bay Civic Centre (Council Chambers)	17 April 2024 (Wednesday)	13:00
13	31, 32, 33	Ntambanana	Ntambanana Community Hall	18 April 2024 (Thursday)	11:00
8 & 9	15, 16, 17, 18, 19, 20, 21, 22	eSikhaleni	eSikhaleni TVET College Hall	19 April 2024 (Friday)	11:00
7	12,13,14	eSikhaleni	Mandlankala Sportsground	26 April 2024 (Friday)	11:00
2, 3 & 5	1, 2, 3, 4, 5, 6, 7, 8 & 26	Richards Bay and Nseleni	Emayini Sportsground	02 May 2024 (Thursday)	11:00

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

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

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

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

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

## **2.2 Overview of alignment of annual budget with IDP**

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

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

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

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

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

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

**Table 36 Link between Budget and National and Provincial Macroeconomic Objectives**

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

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

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

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

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

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	180	6 388	862	1 609	1 629	1 629	1 652	1 727	1 806
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	-	182	12	43	43	43	27	29	30
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	63	1 658	117	894	894	894	814	827	840
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	2 773	2 558	2 470	2 870	2 070	2 070	3 106	3 199	3 295
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	-	249	12	56	56	56	27	29	30
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	-	333	12	74	74	74	27	29	30
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	2 968 312	3 622 001	3 935 990	4 042 844	4 183 650	4 183 650	4 609 293	4 937 463	5 322 591
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society , through the development of sustainable human settlements and quality housing	2.1.2	4 326	83 210	131 599	6 476	89 737	89 737	71 029	41 169	58 282
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	3 271	2 053	1 143	3 275	5 469	5 469	3 215	3 235	3 256

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

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

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

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 5: Municipal Financial Viability and Management											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	591 484	625 226	673 271	1 022 135	976 633	976 633	1 057 620	1 113 689	1 171 264
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	2 537	9 749	1 911	1 354	2 394	2 394	2 388	2 417	2 448
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	-	195	13	41	42	42	28	29	31
	Effective Management of Council owned Immovable properties.	6.2.2	17	1 109	119	261	277	277	225	235	245
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	-	122	6	29	29	29	14	14	15
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)											
			3 765 983	4 457 666	4 866 186	5 150 287	5 341 157	5 341 157	5 819 225	6 167 555	6 630 601

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

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	10 905	14 285	28 221	48 607	57 601	57 601	47 898	50 160	52 223
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	3 695	3 810	3 127	4 500	4 218	4 218	4 233	4 435	4 609
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3	-	-	-	-	-	-	-	-	-
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	11 981	56 365	84 993	42 392	87 025	87 025	53 997	63 783	77 369
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	7 690	7 881	7 887	9 629	9 616	9 616	9 690	10 147	10 531
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	2 401	2 936	4 215	5 500	5 465	5 465	6 210	6 496	6 784
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	3 980	1 977	2 715	68	(383)	(383)	176	184	192
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	2 812 731	3 469 900	3 880 990	4 025 920	4 285 486	4 285 486	4 612 785	4 967 587	5 320 885
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society , through the development of sustainable human settlements and quality housing	2.1.2	31 128	104 537	152 567	29 964	113 578	113 578	94 054	64 181	82 167
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	68 603	58 339	94 969	69 245	73 782	73 782	28 054	22 340	36 605

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

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development through trade investment and business retention)	3.1.2	242 128	78 288	80 883	95 704	87 795	87 795	97 191	100 725	104 395
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	5 614	5 894	5 080	5 519	5 548	5 548	6 039	6 325	6 550
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	4 278	3 417	3 213	3 089	2 916	2 916	2 674	-	-
3.1 Viable Economic Growth And Development	To Improve the efficiency , innovation and variety of government-led jobs	3.1.5	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	-	-	-	-	-	-	-	-	-
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	124 492	113 305	113 115	129 603	155 272	155 272	147 641	153 378	159 138
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	77 923	87 458	106 814	109 385	120 421	120 421	121 964	127 112	132 419
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1	2 024	2 798	4 480	5 786	5 785	5 785	6 493	6 800	7 126
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	9 580	8 596	7 392	8 511	7 587	7 587	8 274	8 664	8 957
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	11 835	14 971	15 141	18 067	16 423	16 423	16 095	16 876	17 563
3.4 Social Cohesion	To promote social cohesion	3.4.1	203 812	232 719	239 001	278 373	273 072	273 072	277 108	292 013	307 777
National KPA 4 : Municipal Institutional Development and Transformation											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	6 033	11 162	4 307	13 870	9 752	9 752	12 108	12 609	13 100



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

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 5: Municipal Financial Viability and Management											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	(13 439)	(60 410)	(67 088)	20 092	(52 518)	(52 518)	22 366	23 323	24 225
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	3 194	(5 715)	(4 506)	5 054	9 354	9 354	5 224	5 257	5 433
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immoveable Property Management	To ensure fair valuation of properties	6.2.1	4 093	4 374	3 393	3 808	4 774	4 774	4 270	4 469	4 640
6.2 Immoveable Property Management	Effective Management of Council owned Immoveable properties.	6.2.2	(1 711)	(2 355)	(1 002)	-	253	253	112	118	123
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	1 603	2 268	3 679	4 338	3 205	3 205	4 188	4 388	4 578
Allocations to other priorities											
Total Expenditure			3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 588 843	5 951 370	6 387 387

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

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	20	1	477	245	449	449	110	159	48
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	-	-	-	-	-	-	-	-	-
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3	-	-	-	-	-	-	-	-	-
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	62 317	46 106	57 948	16 712	16 632	16 632	34 725	38 773	32 295
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	(0)	160	-	20	20	20	12	14	11
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	-	26	4	5	-	-	354	304	253
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	-	-	-	-	-	-	-	-	-
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	330 373	551 132	714 373	673 342	653 190	653 190	485 887	502 992	478 156
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society , through the development of sustainable human settlements and quality housing	2.1.2	1 783	-	-	117	117	117	3 198	3 571	2 975
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	17 565	33 121	56 792	50 567	46 865	46 865	28 812	32 171	26 796

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

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>National KPA 3: Local Economic Development</b>											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development through trade investment and business retention)	3.1.2	1 514	227	3 567	22 127	14 777	14 777	23 175	755	627
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	-	-	-	-	-	-	-	-	-
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	294	841	38	3 042	1 745	1 745	139	822	260
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	350	229	1 274	1 616	1 396	1 396	771	861	717
3.3 Safe and Healthy Living Environment	Efficient and effective waste management services	3.3.1	-	-	-	-	-	-	-	-	-
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	(1)	-	186	-	3 331	3 331	78	87	72
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	-	-	-	2 000	886	886	517	354	295
3.4 Social Cohesion	To promote social cohesion	3.4.1	21 923	36 073	172 946	32 326	77 381	77 381	33 196	36 459	30 600

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

Strategic Objective	Goal	Goal Code	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
National KPA 4 : Municipal Institutional Development and Transformation											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	1 436	712	138	358	358	358	153	171	142
National KPA 5: Municipal Financial Viability and Management											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	28	238	149	213	133	133	109	-	-
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	(25)	-	10	194	70	70	-	-	-
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	Effective Management of Council owned Immov able properties.	6.2.2	-	-	-	-	-	-	-	-	-
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	362	-	37	58	58	58	28	31	26
Allocations to other priorities											
Total Capital Expenditure			437 939	668 866	1 007 939	802 941	817 407	817 407	611 264	617 524	573 273

## 2.3 Measurable performance objectives and indicators

### Legislative requirements

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

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

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

#### *"Annual performance reports*

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

### Performance Management framework

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

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

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

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

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

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

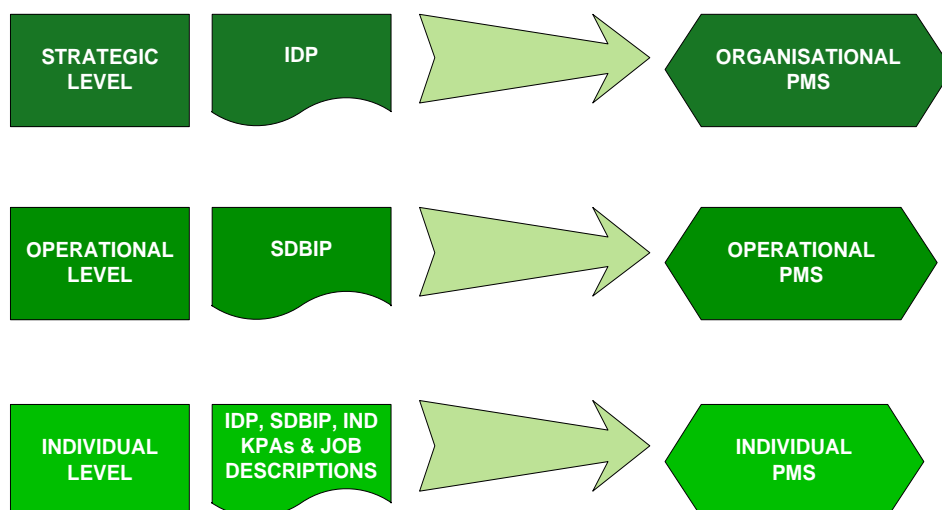
Municipalities will continue to plan and report on their own KPIs adopted in the indicator tables of the IDP and SDBIP in the section 46 APR as required for 2024/25, but this should be distinct from reporting on the MFMA Circular 88 indicators.

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

### Organisational Performance Management Process

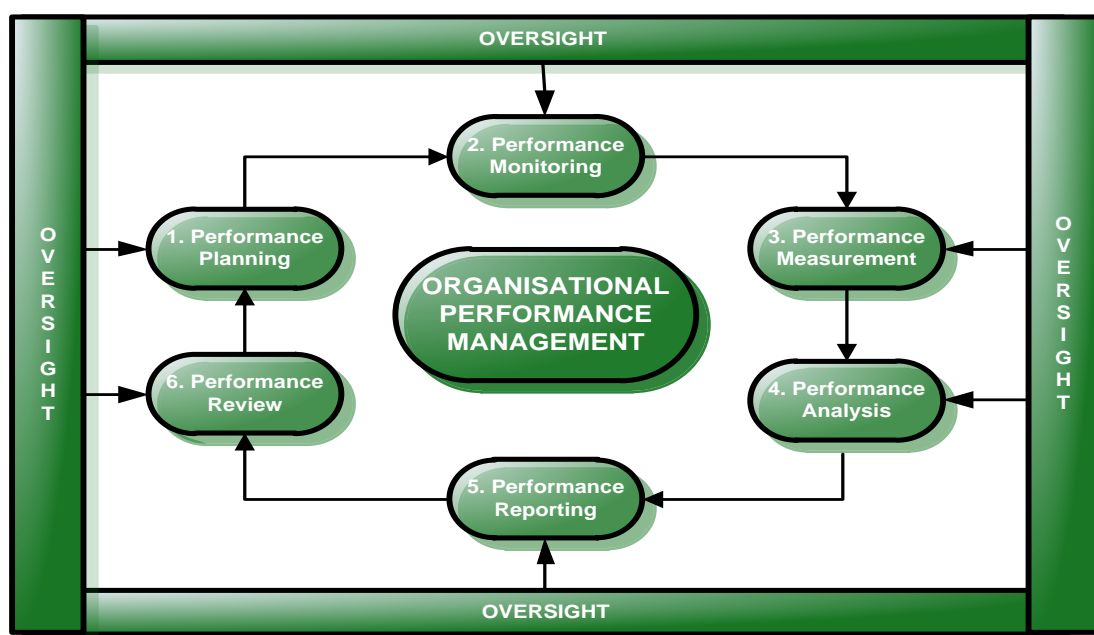
The legislative framework as set out above provides for performance management at various levels in a municipality including organisational (sometimes also referred to as municipal, corporate or strategic) level, operational (also referred to as services, departmental or section/team level) and lastly,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

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



**Figure 5 Performance at various levels**

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

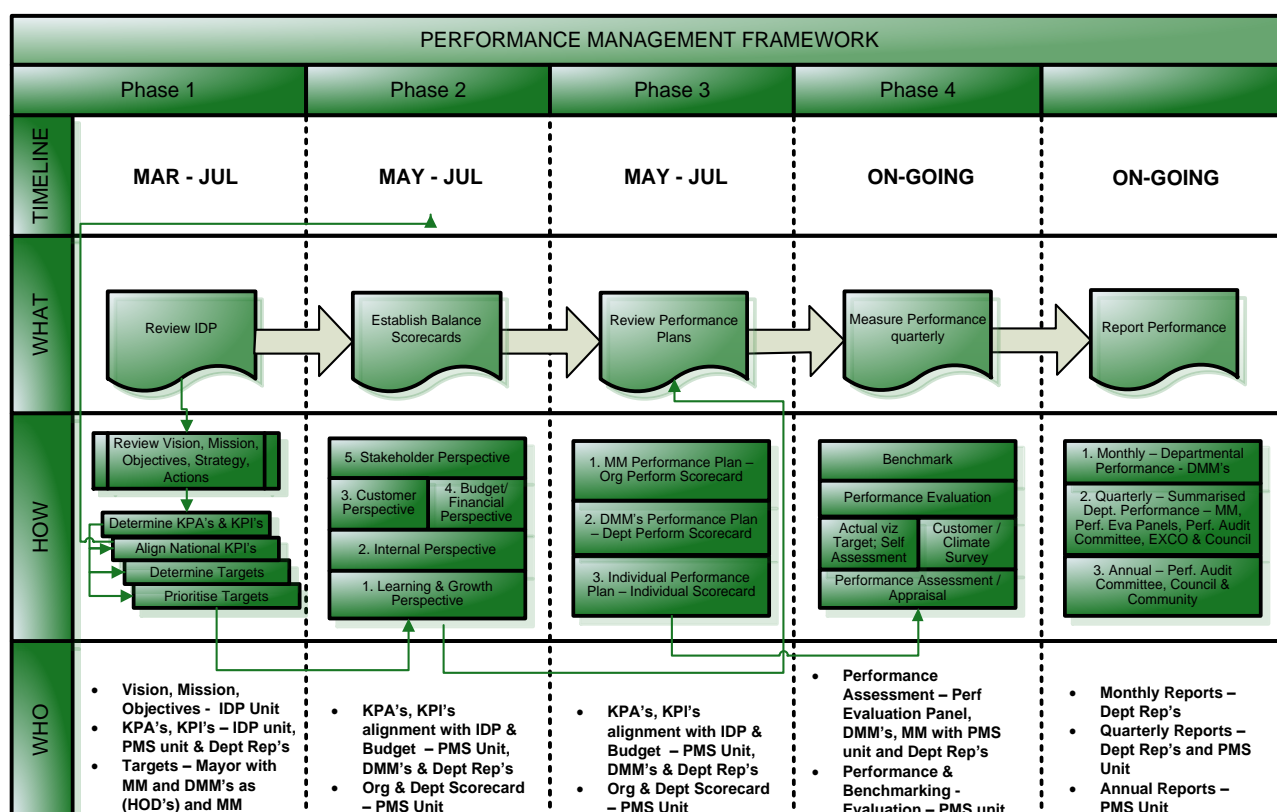


**Figure 6 Performance process**

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

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

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



**Figure 7 uMhlathuze Performance Management Framework**

### Performance Audit Committee

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

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

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

### Auditing of Performance Information

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



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

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

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

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

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

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

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

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

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

**Figure 8 Performance Management internal audit plan**

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

### **Annual Organisational Performance Information**

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

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

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

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

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

**Table 40 MBRR Table SA7 - Measurable performance objectives**

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

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

**Table 41 MBRR Table SA8 - Performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Borrowing Management</u></b>										
Credit Rating		Ba1/A1.za								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.7%	3.5%	4.2%	5.7%	5.9%	5.9%	6.5%	7.1%	6.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.9%	3.4%	4.4%	5.7%	6.0%	6.0%	6.4%	7.1%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	51.2%	211.6%	298.0%	229.0%	227.6%	227.6%	3306.9%	654.5%	1625.0%
<b><u>Safety of Capital</u></b>										
Gearing	Long Term Borrowing/ Funds & Reserves	10.4%	12.9%	19.3%	21.8%	22.5%	22.5%	24.1%	25.6%	25.9%
<b><u>Liquidity</u></b>										
Current Ratio	Current assets/current liabilities	2.2	1.8	1.7	1.4	1.4	1.4	1.5	1.5	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.2	1.8	1.4	0.9	1.4	1.4	1.5	1.5	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	1.4	1.3	1.1	1.1	1.1	1.2	1.2	1.3
<b><u>Revenue Management</u></b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	112.2%	107.2%	116.4%	133.0%	125.7%	103.0%	128.7%	129.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		112.2%	107.2%	116.4%	133.0%	125.7%	125.7%	128.7%	129.4%	128.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.3%	9.8%	10.7%	8.4%	9.5%	9.5%	8.6%	7.9%	7.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		60.7%	99.5%	133.6%	114.7%	232.2%	232.2%	124.2%	86.0%	61.6%

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

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Other Indicators</b>										
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	68 342	86 724	77 775	86 724	86 724	86 724	77 775	77 775	77 775
	Total Volume Losses (kW) non technical									
	Total Cost of Losses (Rand '000)	68 342	104 069	101 108	104 069	104 069	104 069	101 108	101 108	101 108
	% Volume (units purchased and generated less units sold)/units purchased and generated	6%	9.0%	8.0%	6.0%	6.0%	6.0%	8.0%	8.0%	8.0%
Water Volume System input	Bulk Purchase	24 260	20 691	25 303	29 102	29 102	29 102	30 152	30 649	31 156
	Water treatment works	30 102	29 909	34 988	30 294	30 294	30 294	31 630	32 908	32 908
	Natural sources	—	—	—	—	—	—	—	—	—
Water Distribution Losses (2)	Total Volume Losses (kℓ)	20 756	19 361	34 545	29 821	29 821	29 821	31 388	32 005	32 636
	Total Cost of Losses (Rand '000)	278 437	260 004	434 101	343 610	343 610	343 610	369 950	401 019	428 887
	% Volume (units purchased and generated less units sold)/units purchased and generated	45.0%	38.0%	57.0%	54.0%	54.0%	54.0%	54.7%	54.7%	54.7%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.7%	24.2%	23.3%	24.6%	23.2%	23.2%	22.4%	22.1%	21.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.6%	24.9%	24.0%	25.3%	23.9%	23.9%	23.1%	22.7%	22.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.3%	10.0%	10.7%	9.4%	9.4%	9.4%	10.8%	11.5%	11.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.4%	9.1%	8.7%	9.1%	9.3%	9.3%	8.7%	9.0%	9.3%
<b>IDP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	27.5	38.9	21.4	25.8	26.8	60.3	20.6	23.1	24.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8.7%	12.7%	13.5%	9.9%	11.4%	11.4%	10.1%	9.2%	8.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.9	2.9	1.9	2.2	0.9	0.9	1.7	2.5	3.3

## 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 Revenue (Max 45%) and the status of its Capital Replacement Reserves (Max 80% of Cash Backed Reserves). The structure of the City's debt portfolio is dominated by vanilla annuity loans. The following financial performance indicators have formed part of the compilation of the 2024/25 MTREF:

- **Finance Charges and redemption to Operating Expenditure and to own Revenue** is a measure of the cost of borrowing in relation to the operating expenditure and own revenue. It can be seen that the cost of borrowing is 5,7 per cent in 2024/25 and increasing to 6 per cent in 2025/26 and 6,3% in 2026/27. In addition the mix of capital funding for the MTREF has taken a change whereby borrowed funds are predominately the funding source on capital expenditure excluding grants over the MTREF. While borrowing is considered a prudent financial instrument in financing capital infrastructure development such funding will be confined to assets with a useful life exceeding 10 years in line with our loan repayment term of 12 years as well as limiting such financing to assets that generate revenue.

### 2.3.1.2 Safety of Capital

The **gearing ratio** is a measure of the total long term borrowings over funds and reserves. The gearing ratio increases to 21,8 per cent in the 2024/25 and increasing to 24,9 per cent in 2026/27 financial year due to continued borrowings over the MTREF. Though the ratio is still sitting comfortably lower than the 45 per cent limit, the Municipality will continue to monitor its risk exposure in the borrowing market as well as its performance.

### 2.3.1.3 Liquidity

- **Current ratio** is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2024/25 MTREF the current ratio is 1,4:1 and 1,3:1 and 1,3:1 for the two outer years of the MTREF. Going forward it will be necessary to improve these levels and maintain them at a consistent level of 1,5:1 and above.
- **The liquidity ratio** is a measure of the ability of the municipality to utilize cash and cash equivalents to meet its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2024/25 MTREF the current ratio is 1,1 and; 1,2 and 1,3 for the two outer years of the MTREF. The ratio is consistently at required level of 1 and above for the 3 years.

#### 2.3.1.4 *Revenue Management*

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

#### 2.3.1.5 *Creditors Management*

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

#### 2.3.1.6 *Other Indicators*

- Employee costs as a percentage of operating revenue increases slightly over the MTREF. Although the ratio is 22,5 per cent for the 2024/25 MTREF, this may appear favourable however needs to be read in conjunction with the comments under section 1.6 – Operating Expenditure Framework as well as the comments under the Executive Summary.
- Repairs and maintenance as percentage of operating revenue remains constant over the MTREF owing directly to continued effort to ensure that resources in the repairs and maintenance cost centres are maximised.

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

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

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

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

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



## **2.4 Overview of budget related-policies**

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

### **2.4.1 Review of credit control and debt collection procedures/policies**

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

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

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

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

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

### **2.4.2 Asset Management, Infrastructure Investment and Funding Policy**

The 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).

**The amended policy is contained on DMS 1600420.**

### **2.4.3 Budget Adjustment Policy**

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

**No amendments are necessary for this policy in the 2024/25 financial year due to the fact that Budget Adjustments are governed by the respective legislation.**

### **2.4.4 Supply Chain Management Policy**

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

### **2.4.5 Virement Policy**

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

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

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

### **2.4.6 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.

**The policy is currently under review and amendments will be finalised with the adopted budget in May 2024. The draft policy is contained on DMS 1647921.**

#### 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.**

#### 2.4.8 Cost Containment Policy

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

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

#### 2.4.9 Debt Impairment Policy

The policy aims to ensure that debtors are disclosed in the annual financial statement at the amounts deemed collectable and the uncollectable debt is written off within the guidelines of existing policy and applicable legislation. **The policy contained on DMS 1659183 (Annexure M) is a new policy which will be amended and approved annually with the MTREF.**

#### 2.4.10 Borrowing Policy

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

**This policy is in draft and will be finalised with the adopted budget. The draft policy is contained in DMS 1647399.**

#### 2.4.11 Insurance Policy

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

**This policy is in draft and will be finalised with the adopted budget. The draft policy is contained in DMS 1659811**

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

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

## **2.5 Overview of budget assumptions**

### **2.5.1 External factors**

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

### **2.5.2 General inflation outlook and its impact on the municipal activities**

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

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

### **2.5.3 Interest rates for borrowing and investment of funds**

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

### **2.5.4 Collection rate for revenue services**

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

The rate of revenue collection is currently expressed as a percentage (97,54 per cent) of annual billings. Cash flow is assumed to be 97,5 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

### **2.5.5 Growth or decline in tax base of the municipality**

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

### **2.5.6 Salary increases**

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

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

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

### **2.5.7 Impact of national, provincial and local policies**

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

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

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

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

The slow spend on the 2022/23 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 2023/24 MTREF. Due to a monthly monitoring of the procurement plan being undertaken through the Capital Spend Project Team, spending in the 2022/23 financial year was improved significantly. The Executive Management Committee (EMCO) ensures that the mechanisms introduced to resolve numerous internal and external factors hindering performance are adhered to.

## 2.6 Overview of budget funding

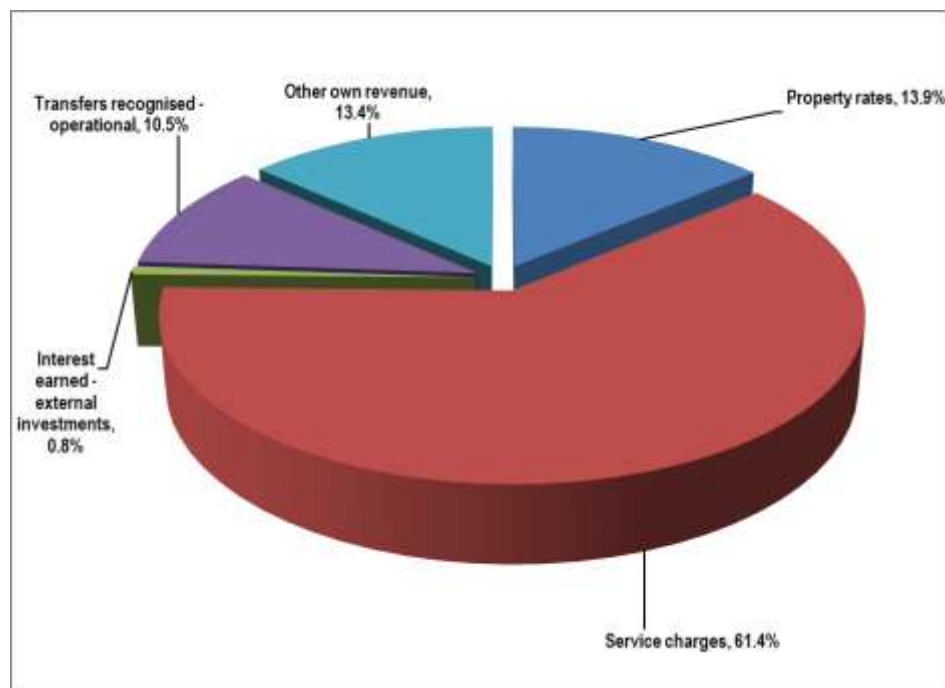
### 2.6.1 Medium-term outlook: operating revenue

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

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

Description R thousand	2023/24 Medium Term Revenue & Expenditure Framework					
	Budget Year 2024/25	%	Budget Year +1 2025/26	%	Budget Year +2 2026/27	%
<b>Revenue By Source</b>						
Property rates	778 224	13.9%	817 135	13.7%	857 992	13.4%
Service charges	3 439 006	61.4%	3 709 280	62.2%	4 004 011	62.5%
Interest earned - external investments	45 000	0.8%	50 000	0.8%	55 000	0.9%
Transfers recognised - operational	587 345	10.5%	613 555	10.3%	644 094	10.1%
Other own revenue	749 877	13.4%	775 060	13.0%	841 231	13.1%
<b>Total Operating Revenue (excluding</b>	<b>5 599 452</b>	<b>100.0%</b>	<b>5 965 030</b>	<b>100.0%</b>	<b>6 402 328</b>	<b>100.0%</b>
<b>Total Operating Expenditure</b>	<b>5 588 843</b>		<b>5 951 370</b>		<b>6 387 387</b>	
<b>Surplus/(Deficit)</b>	<b>10 609</b>		<b>13 660</b>		<b>14 942</b>	

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



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

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The City derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).

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

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

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

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

**Table 43 Proposed tariff increases over the medium-term**

Categories	Percentage increase (%) (Average) 2024/25	Percentage increase (%) (Average) 2025/26	Percentage increase (%) (Average) 2026/27
Property rates	9,00%	6,00%	6,00%
Electricity	10,09%	8,00%	8,00%
Water	10,00%	7,00%	7,00%
Refuse	6,00%	6,00%	6,00%
Sewer	9,00%	5,00%	5,00%

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

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

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



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

**Table 44 MBRR Table SA15 – Detail Investment Information**

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

**Table 45 MBRR Table SA16 – Investment particulars by maturity**

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

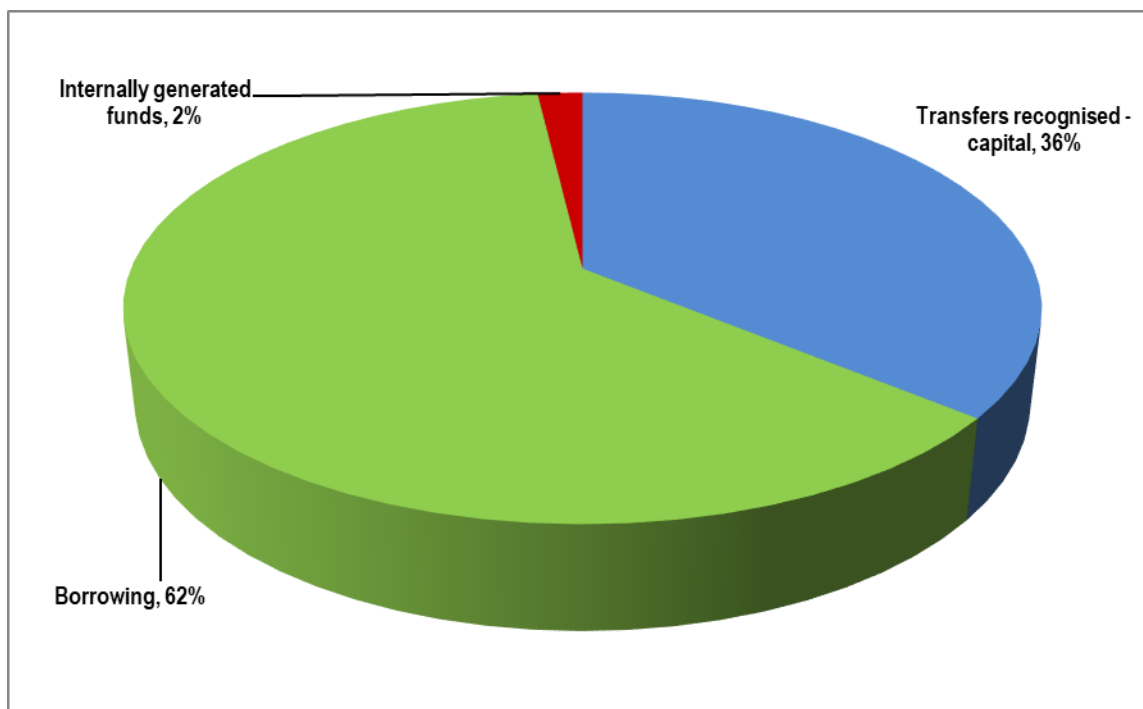
## 2.6.2 Medium-term outlook: capital revenue

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

**Table 46 Sources of capital revenue over the MTREF**

Vote Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Funded by:</b>									
National Government	169 403	114 973	223 302	218 836	216 337	216 337	219 273	199 912	225 544
Provincial Government	5 962	9 143	1 257	–	–	–	500	2 612	2 729
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	2 194	2 194	–	–	–
<b>Transfers recognised - capital</b>	<b>175 365</b>	<b>124 116</b>	<b>224 558</b>	<b>218 836</b>	<b>218 530</b>	<b>218 530</b>	<b>219 773</b>	<b>202 524</b>	<b>228 273</b>
<b>Borrowing</b>	<b>86 942</b>	<b>368 000</b>	<b>582 019</b>	<b>406 569</b>	<b>418 775</b>	<b>418 775</b>	<b>380 000</b>	<b>360 000</b>	<b>325 000</b>
<b>Internally generated funds</b>	<b>175 632</b>	<b>176 750</b>	<b>201 362</b>	<b>177 536</b>	<b>180 101</b>	<b>180 101</b>	<b>11 491</b>	<b>55 000</b>	<b>20 000</b>
<b>Total Capital Funding</b>	<b>437 939</b>	<b>668 866</b>	<b>1 007 939</b>	<b>802 941</b>	<b>817 407</b>	<b>817 407</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>

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



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

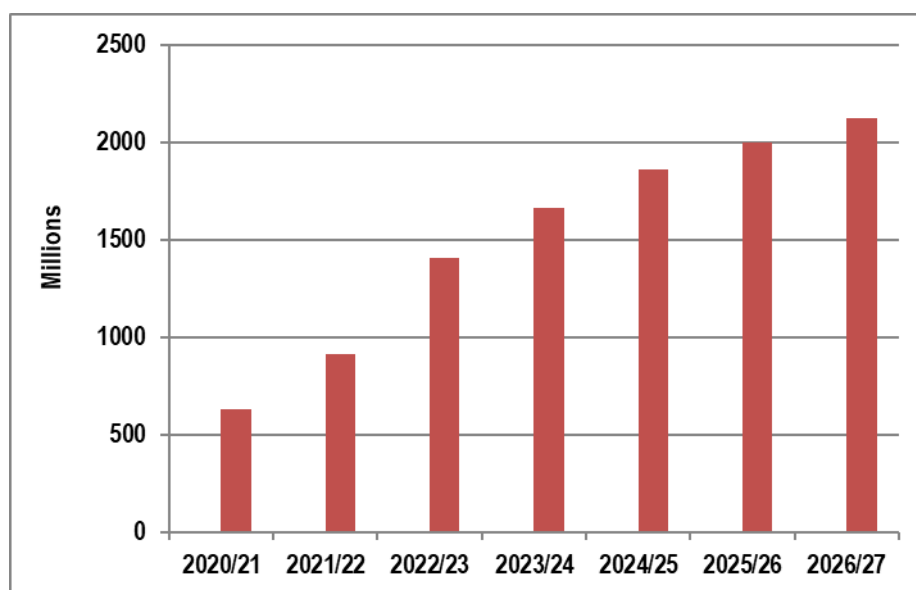
Capital grants and receipts equates to 36 per cent of the total funding source which represents R 220 million for the 2024/25 financial year and increases to R 228 million by 2026/27.

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

**Table 47 MBRR Table SA17 – Detail of borrowings**

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

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



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

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below. Internally generated funds consist of R11 million in 2024/25, R55 million in 2025/26 and R20 million in 2026/27.

**Table 48 MBRR Table SA18 – Capital transfers and grant receipts**

Description	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	175 255	174 051	275 708	218 836	216 336	216 336	219 273	199 912	225 544
Municipal Infrastructure Grant (MIG)	(7 000)	–	–	–	–	–	–	–	–
Integrated Urban Development Grant	152 755	130 146	209 302	145 536	145 186	145 186	143 923	124 783	135 337
Intergrated National Eletrification Programme Grant	–	–	–	14 000	14 000	14 000	9 850	5 000	5 207
Water Service Infrastructure Grant	25 000	40 000	37 000	55 000	40 000	40 000	60 000	70 129	80 000
Energy Efficiency and Demand Management	4 500	3 906	1 866	4 300	4 300	4 300	5 500	–	5 000
Municipal Disaster Relief Grant	–	–	27 540	–	12 850	12 850	–	–	–
<b>Provincial Government:</b>	637	10 023	1 146	–	–	–	500	2 612	2 729
<i>Cogta (Static Tanks)</i>	–	325	–	–	–	–	–	–	–
<i>Arts and Culture (Generators and Boreholes)</i>	–	1 302	–	–	–	–	–	–	–
<i>Libraries</i>	–	419	646 087	–	–	–	–	–	–
Mpembeni Modular Library	637	682	–	–	–	–	–	–	–
Sport and Recreation	–	7 295	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	–	–	–	–	–	–	500	2 612	2 729
Cleanest Town Awards	–	–	500	–	–	–	–	–	–
<b>Other grant providers:</b>	–	–	–	–	2 194	2 194	–	–	–
<i>Private Enterprises:Other Transfers Private Enterprises:Unspecifie</i>	–	–	–	–	2 194	2 194	–	–	–
<b>Total Capital Transfers and Grants</b>	175 892	184 074	276 854	218 836	218 530	218 530	219 773	202 524	228 273
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	667 122	619 614	782 681	770 663	787 503	787 503	807 118	816 079	872 367

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

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

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

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

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

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

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

### 2.6.3 Cash Flow Management

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

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

**Table 49 MBRR Table A7 – Budget cash flow statement**

Description	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	2 578 041	473 916	599 509	705 891	691 129	691 129	745 538	782 815	821 956
Service charges	–	2 227 453	2 603 730	3 265 019	3 337 685	3 337 685	3 777 609	4 075 334	4 400 062
Other revenue	59 784	107 172	396 950	91 561	65 210	65 210	75 502	77 642	79 848
Transfers and Subsidies - Operational	673 639	396 928	497 586	551 827	568 973	568 973	587 345	613 555	644 094
Transfers and Subsidies - Capital	–	181 545	288 268	218 836	218 530	218 530	219 773	202 524	228 273
Interest	30 839	37 025	23	64 515	40 027	40 027	45 015	50 015	55 016
<b>Payments</b>									
Suppliers and employees	(2 717 281)	(3 056 268)	(3 931 805)	(3 965 804)	(4 257 003)	(4 257 003)	(4 467 035)	(4 719 071)	(5 058 425)
Interest	(59 021)	(54 806)	(82 962)	(130 491)	(158 678)	(158 678)	(178 824)	(199 420)	(214 616)
Transfers and Subsidies	(9 382)	–	–	(14 759)	(9 959)	(9 959)	(7 582)	(7 938)	(8 311)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>556 618</b>	<b>312 964</b>	<b>371 299</b>	<b>786 596</b>	<b>495 914</b>	<b>495 914</b>	<b>797 341</b>	<b>875 456</b>	<b>947 898</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	92 923		16 894	–	–	–	–	–	–
<b>Payments</b>									
Capital assets	(442 602)	(733 399)	(1 067 925)	(923 382)	(940 017)	(940 017)	(702 954)	(710 153)	(659 264)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(349 679)</b>	<b>(733 399)</b>	<b>(1 051 031)</b>	<b>(923 382)</b>	<b>(940 017)</b>	<b>(940 017)</b>	<b>(702 954)</b>	<b>(710 153)</b>	<b>(659 264)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	90 000	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	374 000	600 000	406 569	410 000	410 000	380 000	360 000	325 000
<b>Payments</b>									
Repayment of borrowing	(76 067)	(89 591)	(109 923)	(148 933)	(150 857)	(150 857)	(181 781)	(222 142)	(203 118)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>13 933</b>	<b>284 409</b>	<b>490 077</b>	<b>257 637</b>	<b>259 143</b>	<b>259 143</b>	<b>198 219</b>	<b>137 858</b>	<b>121 882</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>220 872</b>	<b>(136 026)</b>	<b>(189 655)</b>	<b>120 850</b>	<b>(184 961)</b>	<b>(184 961)</b>	<b>292 606</b>	<b>303 161</b>	<b>410 516</b>
Cash/cash equivalents at the year begin:	599 918	820 790	684 764	536 117	495 109	495 109	310 148	602 755	905 916
Cash/cash equivalents at the year end:	820 790	684 764	495 109	656 967	310 148	310 148	602 755	905 916	1 316 431

The above table shows cash and cash equivalents of the City. It can be seen that the cash levels of the City declined from 2022/23 into 2023/24 adjustment budget mainly due decreases in collection rates and increases expenditure levels. However, there is a positive increase in the 2024/25 MTREF with cash balances of R603 million for 2024/25, R906 million for 2025/26 and

R1 316 million for 2026/27. The improvement over the MTREF is mainly due to significantly reducing funding from capital replacement reserve so that the municipality gradually builds up enough cash reserve to back internal capital funding.

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

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

#### **2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation**

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

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

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

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

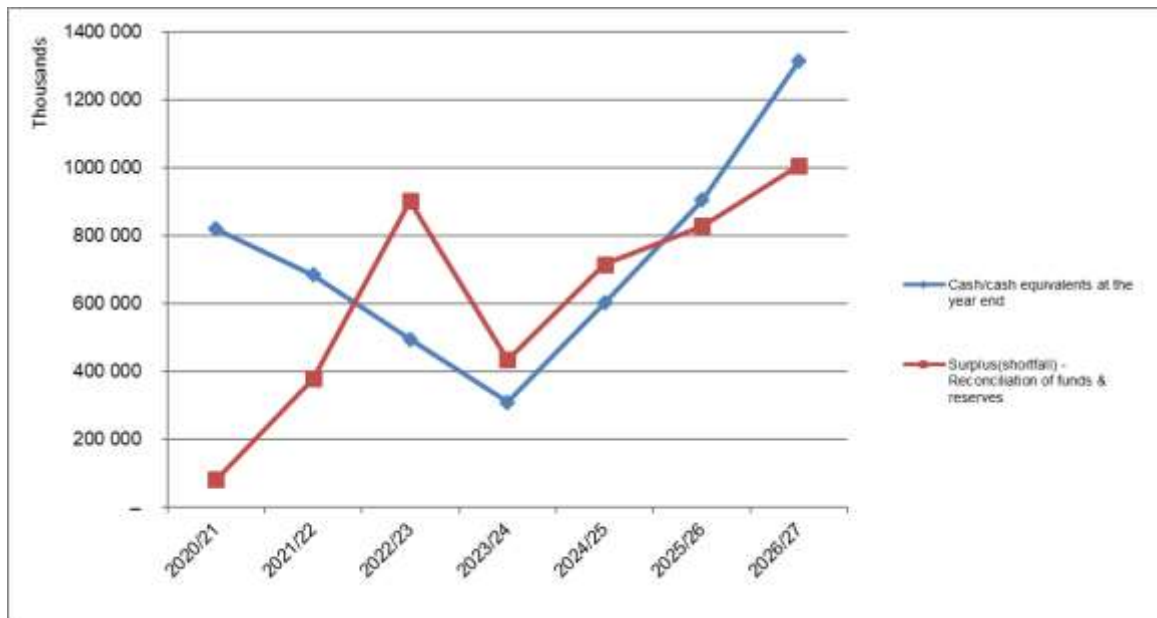
R thousand	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	820 790	684 764	495 109	656 967	310 148	310 148	602 755	905 916	1 316 431
Other current investments > 90 days	–	–	–	–	–	–	–	–	–
Non current investments	–	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>	<b>820 790</b>	<b>684 764</b>	<b>495 109</b>	<b>656 967</b>	<b>310 148</b>	<b>310 148</b>	<b>602 755</b>	<b>905 916</b>	<b>1 316 431</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	12 439	11 800	40 335	11 800	40 335	40 335	40 335	40 335	40 335
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	52 576	44 639	36 959	3 530	19 669	19 669	59 841	110 888	180 679
Other working capital requirements	68 737	(88 124)	(709 409)	(21 800)	(411 713)	(411 713)	(306 395)	(129 590)	50 018
Other provisions	23 686	25 206	35 812	25 206	37 926	37 926	33 852	29 574	25 083
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	581 636	312 010	188 545	190 891	188 545	188 545	60 000	25 000	13 110
<b>Total Application of cash and investments:</b>	<b>739 074</b>	<b>305 531</b>	<b>(407 757)</b>	<b>209 627</b>	<b>(125 238)</b>	<b>(125 238)</b>	<b>(112 367)</b>	<b>76 207</b>	<b>309 225</b>
<b>Surplus(shortfall)</b>	<b>81 716</b>	<b>379 233</b>	<b>902 866</b>	<b>447 340</b>	<b>435 387</b>	<b>435 387</b>	<b>715 122</b>	<b>829 709</b>	<b>1 007 207</b>

From the above table it can be seen that the cash surplus is R 715 million in the 2024/25 financial year and increases to R830 million and R 1007 million by 2025/26 and 2026/2027 respectively, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

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

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





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

### 2.6.5 Funding compliance measurement

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

**Table 51 MBRR Table SA10 – Funding compliance measurement**

Description	MFMA section	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	18(1)b	820 790	684 764	495 109	656 967	310 148	310 148	602 755	905 916	1 316 431
Cash + investments at the yr end less applications - R'000	18(1)b	81 716	379 233	902 866	447 340	435 387	435 387	715 122	829 709	1 007 207
Cash year end/monthly employee/supplier payments	18(1)b	3.9	2.9	1.9	2.2	0.9	0.9	1.7	2.5	3.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	131 410	240 865	(523 209)	213 263	55 130	55 130	230 382	216 185	243 215
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(0.3%)	(18.7%)	35.9%	(2.9%)	(6.0%)	4.3%	1.3%	1.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	89.3%	89.2%	128.2%	107.9%	103.4%	103.4%	106.1%	107.0%	106.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	1.3%	(4.5%)	(7.8%)	4.7%	6.2%	6.2%	6.5%	6.5%	6.5%
Capital payments % of capital expenditure	18(1)c,19	101.1%	109.6%	106.0%	115.0%	115.0%	115.0%	115.0%	115.0%	115.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	68.7%	76.6%	69.6%	68.5%	68.5%	97.1%	86.7%	94.2%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	79.3%	24.0%	(32.9%)	52.5%	0.0%	(9.2%)	(22.4%)	(24.4%)
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	6.1%	6.7%	7.0%	6.1%	6.4%	6.4%	8.4%	8.9%	0.0%
Asset renewal % of capital budget	20(1)(vi)	19.8%	27.6%	25.1%	31.6%	32.3%	32.3%	30.0%	30.1%	32.8%
<b>High Level Outcome of Funding Compliance</b>										
Total Operating Revenue		3 577 766	4 274 472	3 999 637	4 931 451	5 122 627	5 122 627	5 599 452	5 965 030	6 402 328
Total Operating Expenditure		3 634 573	4 216 802	4 773 588	4 937 024	5 286 027	5 286 027	5 588 843	5 951 370	6 387 387
Surplus/(Deficit) Budgeted Operating Statement		(56 807)	57 670	(773 951)	(5 573)	(163 401)	(163 401)	10 609	13 660	14 942
Surplus/(Deficit) Considering Reserves and Cash Backing		81 716	379 233	902 866	447 340	435 387	435 387	715 122	829 709	1 007 207
<b>MTREF Funded (1) / Unfunded (0)</b>		1	1	1	1	1	1	1	1	1
<b>MTREF Funded / Unfunded</b>		✓	✓	✓	✓	✓	✓	✓	✓	✓

#### *2.6.5.1 Cash/cash equivalent position*

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

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2024/25 MTREF shows R 603, million, R 906 million and R 1 316 million for each respective financial year.

#### *2.6.5.2 Cash plus investments less application of funds*

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 32, on page 88. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

#### *2.6.5.3 Monthly average payments covered by cash or cash equivalents*

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the City to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. Notably, the ratio has marginally improved for the period 2024/25 MTREF the municipality's improving cash position sets the ratio at 1.7 and then increases to 2.5 for the 2025/26 and 3.3 2026/27 financial years. As indicated above the City the Investment, Working Capital and Capital Replacement Reserves Policy requires a ratio of two months' coverage.

#### *2.6.5.4 Surplus/deficit excluding depreciation offsets*

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

For the 2024/25 MTREF the indicative outcome is a surplus R230 million then R 216 million and R 243 million. This however is **not a true reflection** of the Operating performance as this figure includes capital revenues (Transfers recognised – capital). The City Manager has indicated that expenditure needs to be significantly reduced to eliminate the deficit

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

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

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 4,9 per cent). The result is intended to be an approximation of the real

increase in revenue. From the table above it can be seen that the percentage increases to 9,2% for the respective financial year of the 2024/25 MTREF. This is not a reflection of economic growth in the area but rather a reflection of cost drivers which have increased more than inflation targets such as bulk water and electricity and employee related costs.

#### *2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue*

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 107 per cent for 2024/25 MTREF. This percentage is however inflated by the output VAT component that is included in the cash receipts amount on the cash flow table. Given that the assumed collection rate was based on a 95 per cent performance target, it either implies that the Municipality must either increase its credit control endeavours in the Rural Areas or alternatively lower its collection rate target of 95 per cent to be more realistic. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

#### *2.6.5.7 Debt impairment expense as a percentage of billable revenue*

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 5.8 per cent over the MTREF which is a reflection of the high standard of credit and debt control for the City. Given the comments mentioned above regarding the debtors' situation within the rural environment these provisions may need to be reviewed in the next budget cycle.

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

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

#### *2.6.5.8 Capital payments percentage of capital expenditure*

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

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

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. This ratio is sitting at 97,1% for 2024/25; 86,7% for 2025/2026 and 94,2% for 2026/2027. This is in line with the strategy of firstly building up enough cash reserves for the cash replacement reserve prior to budgeting for the capital expenditure against it.

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

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

*2.6.5.11 Consumer debtors change (Current and Non-current)*

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

*2.6.5.12 Repairs and maintenance expenditure level*

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the City's strategy pertaining to asset management and repairs and maintenance are contained in Table 68 MBRR SA34c on page 185 to 187.

*2.6.5.13 Asset renewal/rehabilitation expenditure level*

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. The indicator in this regard is showing a significant increase and also in line with the justification on the repairs and maintenance budget. Further details in this regard are contained in Table 66 MBRR SA34b on page 180 to 182.

## 2.7 Expenditure on grants and reconciliations of unspent funds

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

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

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

Description	2020/21	2021/22	2021/22	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>EXPENDITURE:</b>									
<b><u>Capital expenditure of Transfers and Grants</u></b>									
<b>National Government:</b>	<b>182 255</b>	<b>174 051</b>	<b>249 118</b>	<b>218 836</b>	<b>216 336</b>	<b>216 336</b>	<b>219 273</b>	<b>199 912</b>	<b>225 544</b>
Integrated Urban Development Grant	152 755	130 146	209 302	145 536	145 186	145 186	143 923	124 783	135 337
Integrated National Electrification Programme Grant	–	–	–	14 000	14 000	14 000	9 850	5 000	5 207
Water Service Infrastructure Grant	25 000	40 000	37 000	55 000	40 000	40 000	60 000	70 129	80 000
Energy Efficiency and Demand Management	4 500	3 906	1 866	4 300	4 300	4 300	5 500	–	5 000
Municipal Disaster Relief Grant			949		12 850	12 850	–	–	–
<b>Provincial Government:</b>	<b>5 962</b>	<b>9 143</b>	<b>1 624</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>500</b>	<b>2 612</b>	<b>2 729</b>
<i>Cogta (Static Tanks)</i>	–	325	–	–	–	–	–	–	–
Sport and Recreation	5 962	6 752	–	–	–	–	–	–	–
Mpembeni Modular Library	–	185	482	–	–	–	–	–	–
Dept of Arts and Culture (Generators and Boreholes)	–	1 302	–	–	–	–	–	–	–
Municipal Excellence Award	–	161	495	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	–	–	–	–	–	–	500	2 612	2 729
Libraries	–	419	646	–	–	–	–	–	–
<b>Other grant providers:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 194</b>	<b>2 194</b>	<b>–</b>	<b>–</b>	<b>–</b>
<i>Private Enterprises: Other Transfers Private Enterprises: Unspecified</i>					2 194	2 194			
<b>Total capital expenditure of Transfers and Grants</b>	<b>188 217</b>	<b>183 194</b>	<b>250 741</b>	<b>218 836</b>	<b>218 530</b>	<b>218 530</b>	<b>219 773</b>	<b>202 524</b>	<b>228 273</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>679 701</b>	<b>620 264</b>	<b>754 147</b>	<b>770 663</b>	<b>787 503</b>	<b>787 503</b>	<b>807 118</b>	<b>816 079</b>	<b>872 367</b>

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

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



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

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	7 000	–	–	–	–	–	–	–	–
Current year receipts	175 255	174 051	275 708	218 836	216 336	216 336	219 273	199 912	225 544
<b>Conditions met - transferred to revenue</b>	<b>182 255</b>	<b>174 051</b>	<b>249 118</b>	<b>218 836</b>	<b>216 336</b>	<b>216 336</b>	<b>219 273</b>	<b>199 912</b>	<b>225 544</b>
Conditions still to be met - transferred to liabilities	–	–	26 590	–	–	–	–	–	–
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	10 292	4 967	5 847	5 369	5 369	5 369	5 369	5 369	5 369
Current year receipts	637	10 023	1 146	–	–	–	500	2 612	2 729
<b>Conditions met - transferred to revenue</b>	<b>5 962</b>	<b>9 143</b>	<b>1 624</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>500</b>	<b>2 612</b>	<b>2 729</b>
Conditions still to be met - transferred to liabilities	4 967	5 847	5 369	5 369	5 369	5 369	5 369	5 369	5 369
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	650	650	650	650	650	650	650	650	650
Current year receipts	–	–	–	–	2 194	2 194	–	–	–
<b>Conditions met - transferred to revenue</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 194</b>	<b>2 194</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities	650	650	650	650	650	650	650	650	650
<b>Total capital transfers and grants revenue</b>	<b>188 217</b>	<b>183 194</b>	<b>250 742</b>	<b>218 836</b>	<b>218 530</b>	<b>218 530</b>	<b>219 773</b>	<b>202 524</b>	<b>228 273</b>
<b>Total capital transfers and grants - CTBM</b>	<b>5 617</b>	<b>6 497</b>	<b>32 609</b>	<b>6 019</b>	<b>6 019</b>	<b>6 019</b>	<b>6 019</b>	<b>6 019</b>	<b>6 019</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>679 701</b>	<b>620 264</b>	<b>754 147</b>	<b>770 663</b>	<b>787 503</b>	<b>787 503</b>	<b>807 118</b>	<b>816 079</b>	<b>872 367</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>11 843</b>	<b>11 163</b>	<b>39 697</b>	<b>13 107</b>	<b>13 107</b>	<b>13 107</b>	<b>13 107</b>	<b>13 107</b>	<b>13 107</b>

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

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

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

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

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

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

## 2.8 Councillor and employee benefits

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

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

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

Summary of Employee and Councillor remuneration	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	A	B	C	D	E	F	G	H	I
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	467 673	510 278	553 940	614 327	615 326	615 326	653 819	683 790	717 987
Pension and UIF Contributions	84 277	92 010	97 305	127 139	109 130	109 130	134 460	141 158	148 223
Medical Aid Contributions	41 888	45 033	46 598	62 723	51 284	51 284	63 523	66 703	70 041
Overtime	59 988	69 189	80 234	79 157	87 706	87 706	81 857	96 486	101 945
Motor Vehicle Allowance	48 687	51 569	55 185	66 131	64 770	64 770	71 143	74 703	78 442
Cellphone Allowance	3 893	5 800	6 123	8 322	5 537	5 537	7 569	7 951	8 352
Housing Allowances	4 067	4 046	3 987	5 941	4 060	4 060	4 981	5 239	5 505
Other benefits and allowances	74 583	82 372	87 150	94 428	92 885	92 885	100 204	105 217	110 468
Payments in lieu of leave	20 054	30 896	23 295	38 460	44 538	44 538	39 660	41 593	43 676
Long service awards	2 884	4 862	23 224	950	646	646	992	1 092	1 201
Post-retirement benefit obligations	26 530	40 953	40 452	46 068	45 784	45 784	35 259	39 435	44 111
<b>Sub Total - Other Municipal Staff</b>	<b>834 523</b>	<b>937 007</b>	<b>1 017 494</b>	<b>1 143 646</b>	<b>1 121 667</b>	<b>1 121 667</b>	<b>1 193 465</b>	<b>1 263 367</b>	<b>1 329 951</b>
<b>% increase</b>	<b>–</b>	<b>12.3%</b>	<b>8.6%</b>	<b>12.4%</b>	<b>(1.9%)</b>	<b>–</b>	<b>6.4%</b>	<b>5.9%</b>	<b>5.3%</b>
<b>Total Parent Municipality</b>	<b>880 778</b>	<b>981 853</b>	<b>1 062 823</b>	<b>1 201 899</b>	<b>1 179 939</b>	<b>1 179 939</b>	<b>1 248 069</b>	<b>1 320 865</b>	<b>1 390 328</b>
	<b>–</b>	<b>11.5%</b>	<b>8.2%</b>	<b>13.1%</b>	<b>(1.8%)</b>	<b>–</b>	<b>5.8%</b>	<b>5.8%</b>	<b>5.3%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>880 778</b>	<b>981 853</b>	<b>1 062 823</b>	<b>1 201 899</b>	<b>1 179 939</b>	<b>1 179 939</b>	<b>1 248 069</b>	<b>1 320 865</b>	<b>1 390 328</b>
<b>% increase</b>	<b>–</b>	<b>11.5%</b>	<b>8.2%</b>	<b>13.1%</b>	<b>(1.8%)</b>	<b>–</b>	<b>5.8%</b>	<b>5.8%</b>	<b>5.3%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>849 300</b>	<b>950 649</b>	<b>1 032 294</b>	<b>1 164 608</b>	<b>1 142 648</b>	<b>1 142 648</b>	<b>1 212 559</b>	<b>1 283 579</b>	<b>1 351 176</b>

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

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

**Table 57 MBRR Table SA24 –Summary of personnel numbers**

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



## 2.9 Monthly targets for revenue, expenditure and cash flow

**Table 58 MBRR Table SA25 – Budgeted monthly revenue and expenditure**

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

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

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure</b>															
Employee related costs	75 790	74 481	73 799	75 024	74 607	83 478	76 924	74 541	75 164	73 516	73 845	425 899	1 257 068	1 315 508	1 381 001
Remuneration of councillors	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	10 229	35 203	36 960	38 805
Bulk purchases - electricity	195 380	198 034	129 688	142 234	149 238	142 143	141 256	141 946	130 199	126 156	125 199	180 559	1 802 031	1 962 412	2 137 066
Inventory Consumed	31 451	49 855	37 907	36 455	43 215	34 433	35 231	27 163	35 670	27 511	38 009	96 434	493 334	527 081	558 864
Debt impairment	13 110	13 099	13 110	13 110	13 110	–	13 694	13 694	13 694	13 694	13 694	140 144	274 153	293 679	314 938
Depreciation and amortisation	18 339	18 374	26 646	18 434	18 263	27 266	18 801	17 651	27 424	18 452	18 822	77 477	305 950	340 255	380 500
Interest	12 162	8 316	8 066	8 316	8 064	8 991	10 712	10 712	10 712	10 712	10 712	71 349	178 824	199 420	214 616
Contracted services	20 790	20 569	35 876	26 462	21 036	35 961	26 635	20 639	37 435	24 935	18 430	186 560	475 330	459 603	497 438
Transfers and subsidies	253	223	702	1 271	1 025	528	1 040	1 004	511	479	196	351	7 582	7 938	8 311
Operational costs	15 799	20 477	20 381	19 034	21 132	15 344	22 924	22 332	22 462	21 860	22 355	165 265	389 365	407 437	426 901
Other Losses	38 721	23 742	26 147	34 296	35 070	26 189	28 469	25 384	30 459	25 070	34 941	41 516	370 004	401 076	428 946
<b>Total Expenditure</b>	<b>424 064</b>	<b>429 441</b>	<b>374 593</b>	<b>376 906</b>	<b>387 030</b>	<b>376 604</b>	<b>377 957</b>	<b>357 337</b>	<b>385 999</b>	<b>344 654</b>	<b>358 473</b>	<b>1 395 785</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>
<b>Surplus/(Deficit)</b>	<b>267 521</b>	<b>21 322</b>	<b>68 690</b>	<b>41 761</b>	<b>22 056</b>	<b>208 634</b>	<b>4 877</b>	<b>25 870</b>	<b>93 535</b>	<b>40 967</b>	<b>63 917</b>	<b>(848 539)</b>	<b>10 609</b>	<b>13 660</b>	<b>14 942</b>
Transfers and subsidies - capital (monetary allocations)	97 541	2 200	500	–	–	48 256	1 100	–	70 177	–	–	–	219 773	202 524	228 273
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>365 061</b>	<b>23 522</b>	<b>69 190</b>	<b>41 761</b>	<b>22 056</b>	<b>256 889</b>	<b>5 977</b>	<b>25 870</b>	<b>163 712</b>	<b>40 967</b>	<b>63 917</b>	<b>(848 539)</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>
<b>Surplus(Deficit) for the year</b>	<b>365 061</b>	<b>23 522</b>	<b>69 190</b>	<b>41 761</b>	<b>22 056</b>	<b>256 889</b>	<b>5 977</b>	<b>25 870</b>	<b>163 712</b>	<b>40 967</b>	<b>63 917</b>	<b>(848 539)</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>

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

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>															
Vote 1 - CITY DEVELOPMENT	1 723	1 217	16 585	4 981	1 917	17 561	656	1 215	17 538	527	593	16 815	81 326	45 987	63 302
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	61 549	10 037	10 311	10 723	10 874	54 216	10 817	10 259	48 146	10 753	10 112	11 196	258 992	264 429	267 563
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	1 735	2 072	1 757	2 266	1 801	2 214	364	1 912	1 959	1 961	2 028	2 170	22 240	22 518	22 809
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	1 157	1 361	1 381	1 519	14 318	1 669	1 601	1 270	1 264	1 180	1 328	1 596	29 644	31 125	32 439
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	1 005	863	1 363	988	863	863	1 005	863	863	863	863	1 225	11 625	14 271	14 931
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGIES	22	22	22	22	22	22	22	22	22	22	576	22	814	827	840
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	50	48	48	48	48	49	48	48	48	48	48	1 059	1 587	1 617	1 648
Vote 8 - FINANCIAL SERVICES	200 215	68 396	64 216	64 462	65 025	139 832	65 365	65 009	127 995	65 088	64 541	69 863	1 060 008	1 116 106	1 173 712
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	259 162	237 066	223 741	205 929	192 771	216 796	198 129	202 480	128 980	206 405	231 438	327 159	2 630 056	2 844 671	3 100 470
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MAINTENANCE	43	43	42	41	43	40	41	41	41	41	42	53	511	536	561
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	259 029	131 237	123 717	126 988	120 764	197 164	105 248	99 547	220 030	98 182	110 270	114 542	1 706 717	1 810 434	1 936 381
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	2 892	14	14	14	14	2 438	14	14	2 286	14	14	24	7 750	6 750	7 314
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	215	257	257	357	296	299	296	197	208	208	208	1 170	3 966	4 098	4 234
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	8	8	8	8	8	8	8	8	8	8	9	8	96	101	106
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	323	323	323	323	323	323	323	323	323	323	323	344	3 895	4 088	4 291
<b>Total Revenue by Vote</b>	<b>789 126</b>	<b>452 962</b>	<b>443 783</b>	<b>418 666</b>	<b>409 086</b>	<b>633 493</b>	<b>383 934</b>	<b>383 207</b>	<b>549 711</b>	<b>385 621</b>	<b>422 390</b>	<b>547 246</b>	<b>5 819 225</b>	<b>6 167 555</b>	<b>6 630 601</b>
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - CITY DEVELOPMENT	11 219	11 326	12 373	10 948	11 845	14 491	11 019	11 458	12 107	12 237	11 001	14 174	144 196	143 470	148 645
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	26 064	27 832	27 479	29 129	28 183	28 649	28 666	27 962	27 478	26 499	26 745	31 213	335 899	358 186	375 008
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	12 327	12 489	12 886	12 679	12 419	12 564	12 364	12 637	12 612	12 378	11 818	14 001	151 173	157 023	164 421
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	25 648	28 802	27 280	28 033	28 220	31 809	27 551	27 336	28 203	27 498	27 235	31 285	338 899	352 703	367 162
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	3 166	3 031	4 507	3 257	2 585	2 930	2 655	2 565	2 787	4 159	2 764	4 154	38 558	39 361	41 115
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGIES	3 412	2 565	1 278	3 408	3 716	4 260	3 926	3 755	3 924	3 786	3 580	4 783	42 392	43 344	45 263
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	816	702	1 402	1 154	989	1 251	1 017	982	1 477	822	665	2 594	13 870	14 283	14 934
Vote 8 - FINANCIAL SERVICES	(3 130)	320	(479)	568	1 600	1 873	2 645	534	3 115	1 050	3 653	13 397	25 146	26 576	29 101
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	210 642	214 028	141 733	142 632	149 173	151 443	158 444	146 110	156 324	146 549	158 909	224 457	2 000 444	2 251 191	2 577 584
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MAINTENANCE	1 088	989	1 012	1 630	1 560	1 642	1 568	1 509	1 551	1 601	1 511	2 809	18 470	19 266	20 072
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	124 330	151 651	139 458	128 931	132 055	138 529	139 704	129 825	143 664	130 562	167 725	204 788	1 731 222	1 794 258	1 871 384
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	645	727	866	729	720	795	670	1 180	840	748	688	1 132	9 738	10 172	10 646
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	2 022	1 306	4 146	3 137	2 853	5 780	2 909	4 766	4 290	3 911	5 640	13 692	54 450	55 307	57 838
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	853	853	1 008	853	932	966	947	853	945	909	894	999	11 010	11 503	12 053
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	1 232	1 234	1 306	1 354	1 640	1 831	1 848	1 685	1 961	1 837	1 875	3 755	21 557	19 667	21 063
<b>Total Expenditure by Vote</b>	<b>420 335</b>	<b>457 853</b>	<b>376 255</b>	<b>368 442</b>	<b>378 486</b>	<b>398 812</b>	<b>395 932</b>	<b>373 156</b>	<b>401 277</b>	<b>374 546</b>	<b>424 700</b>	<b>567 230</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit)</b>	<b>368 791</b>	<b>(4 891)</b>	<b>67 528</b>	<b>50 225</b>	<b>30 600</b>	<b>234 681</b>	<b>(11 997)</b>	<b>10 051</b>	<b>148 434</b>	<b>11 075</b>	<b>(2 311)</b>	<b>(19 984)</b>	<b>882 201</b>	<b>871 247</b>	<b>874 314</b>

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

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>															
<b>Governance and administration</b>	200 662	68 884	64 704	65 049	65 551	140 363	65 901	65 437	128 433	65 526	65 534	75 094	1 071 138	1 127 498	1 185 376
Executive and council	64	64	64	64	65	65	65	65	65	65	65	97	805	841	878
Finance and administration	200 595	68 818	64 638	64 983	65 484	140 297	65 834	65 370	128 367	65 459	65 467	74 994	1 070 305	1 126 628	1 184 467
Internal audit	2	2	2	2	2	2	2	2	2	2	2	3	27	29	30
<b>Community and public safety</b>	2 518	2 543	18 629	7 431	15 544	18 956	2 921	2 442	18 512	2 354	2 513	19 449	113 811	85 651	104 307
Community and social services	507	388	365	453	13 246	584	459	316	302	337	347	839	18 143	19 057	19 777
Sport and recreation	876	1 057	1 101	1 276	1 157	1 170	1 368	1 039	1 047	928	1 066	1 193	13 277	13 922	14 599
Public safety	946	908	900	1 084	954	940	907	898	900	900	910	1 115	11 362	11 503	11 650
Housing	190	190	16 263	4 618	187	16 262	187	190	16 263	189	190	16 302	71 029	41 169	58 282
<b>Economic and environmental services</b>	21 850	2 510	1 484	1 992	2 871	18 835	230	2 348	17 597	1 708	1 843	2 392	75 661	60 688	54 046
Planning and development	4 385	997	286	331	1 674	3 677	426	995	3 515	305	373	462	17 426	10 928	11 675
Road transport	17 460	1 509	1 194	1 657	1 192	15 154	(200)	1 348	14 078	1 398	1 465	1 915	58 170	49 692	42 299
Environmental protection	5	5	5	5	5	5	5	5	5	5	5	15	66	69	71
<b>Trading services</b>	563 322	378 249	357 684	343 417	324 317	454 550	314 105	312 205	384 391	315 256	351 725	449 492	4 548 712	4 881 247	5 273 824
Energy sources	259 129	237 033	223 708	205 896	192 738	216 763	198 096	202 447	128 947	206 372	231 405	324 307	2 626 841	2 841 436	3 097 215
Water management	176 260	120 518	112 199	115 529	109 721	126 178	93 998	87 096	156 695	85 190	99 996	103 703	1 387 082	1 483 095	1 580 142
Waste water management	72 266	10 804	11 602	11 544	11 128	62 345	11 334	12 536	55 239	13 077	10 359	10 587	292 822	304 181	331 112
Waste management	55 667	9 895	10 175	10 448	10 730	49 264	10 676	10 126	43 509	10 617	9 965	10 895	241 967	252 534	265 356
<b>Other</b>	774	776	1 281	777	803	789	778	776	778	778	776	818	9 903	12 471	13 048
<b>Total Revenue - Functional</b>	789 126	452 962	443 783	418 666	409 086	633 493	383 934	383 207	549 711	385 621	422 390	547 246	5 819 225	6 167 555	6 630 601

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

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure - Functional</b>															
<b>Governance and administration</b>	(8 845)	(8 901)	(6 515)	(6 473)	(2 278)	(2 157)	234	(4 971)	(1 640)	(4 481)	(3 749)	279 975	230 200	240 357	274 608
Executive and council	612	1 145	1 962	1 264	1 632	2 513	4 191	2 313	2 880	3 460	1 714	24 832	48 518	50 810	52 919
Finance and administration	(8 778)	(9 369)	(7 911)	(8 345)	(5 233)	(6 102)	(4 287)	(6 616)	(3 932)	(7 264)	(4 799)	254 141	181 506	189 362	221 497
Internal audit	(679)	(677)	(566)	608	1 323	1 432	330	(668)	(588)	(677)	(665)	1 001	176	184	192
<b>Community and public safety</b>	<b>32 073</b>	<b>32 986</b>	<b>48 915</b>	<b>33 518</b>	<b>35 081</b>	<b>50 267</b>	<b>34 159</b>	<b>34 182</b>	<b>51 470</b>	<b>33 156</b>	<b>33 271</b>	<b>284 847</b>	<b>703 925</b>	<b>702 799</b>	<b>749 625</b>
Community and social services	7 500	7 459	8 211	8 036	7 332	7 354	7 727	8 384	9 520	7 507	7 352	62 414	148 795	155 233	160 545
Sport and recreation	9 953	10 380	10 027	10 749	10 105	11 540	9 679	9 287	9 584	9 515	9 667	111 251	221 734	234 080	247 994
Public safety	12 212	12 713	12 093	12 293	15 208	12 857	14 275	14 058	13 856	13 662	13 821	85 114	232 159	241 784	251 038
Housing	1 960	1 987	18 059	1 986	1 987	18 013	2 034	1 993	18 064	1 945	1 985	24 042	94 054	64 181	82 167
Health	448	448	525	455	449	505	446	460	447	527	448	2 027	7 182	7 521	7 881
<b>Economic and environmental services</b>	<b>24 105</b>	<b>25 476</b>	<b>34 249</b>	<b>25 961</b>	<b>25 915</b>	<b>33 683</b>	<b>26 398</b>	<b>24 421</b>	<b>34 197</b>	<b>25 939</b>	<b>24 355</b>	<b>115 842</b>	<b>420 541</b>	<b>435 545</b>	<b>441 140</b>
Planning and development	5 997	5 634	5 871	7 095	6 007	6 090	7 022	6 043	6 446	8 228	6 429	31 652	102 514	103 497	107 280
Road transport	17 530	19 267	27 801	18 290	19 332	27 006	18 786	17 802	26 596	17 102	17 350	82 887	309 749	323 377	324 896
Environmental protection	578	576	578	576	576	588	590	576	1 155	609	576	1 303	8 279	8 671	8 964
<b>Trading services</b>	<b>374 263</b>	<b>377 277</b>	<b>295 454</b>	<b>321 431</b>	<b>325 730</b>	<b>292 044</b>	<b>314 681</b>	<b>301 120</b>	<b>299 311</b>	<b>287 483</b>	<b>302 098</b>	<b>709 985</b>	<b>4 200 877</b>	<b>4 537 827</b>	<b>4 885 667</b>
Energy sources	229 232	230 868	162 314	175 374	182 768	173 062	176 879	176 609	165 447	160 651	160 308	371 765	2 365 278	2 562 750	2 777 796
Water management	105 526	109 967	98 384	108 017	105 487	82 146	97 250	86 743	97 116	88 055	104 253	194 092	1 277 034	1 385 897	1 482 820
Waste water management	25 333	22 881	21 592	24 500	24 249	21 514	25 832	23 179	22 020	24 358	22 991	88 684	347 132	367 455	393 398
Waste management	14 172	13 562	13 164	13 540	13 227	15 323	14 720	14 589	14 729	14 419	14 546	55 444	211 433	221 726	231 653
<b>Other</b>	<b>2 468</b>	<b>2 602</b>	<b>2 490</b>	<b>2 468</b>	<b>2 582</b>	<b>2 767</b>	<b>2 486</b>	<b>2 585</b>	<b>2 661</b>	<b>2 558</b>	<b>2 498</b>	<b>5 135</b>	<b>33 300</b>	<b>34 842</b>	<b>36 347</b>
<b>Total Expenditure - Functional</b>	<b>424 064</b>	<b>429 441</b>	<b>374 593</b>	<b>376 906</b>	<b>387 030</b>	<b>376 604</b>	<b>377 957</b>	<b>357 337</b>	<b>385 999</b>	<b>344 654</b>	<b>358 473</b>	<b>1 395 785</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>
<b>Surplus/(Deficit)</b>	<b>365 061</b>	<b>23 522</b>	<b>69 190</b>	<b>41 761</b>	<b>22 056</b>	<b>256 889</b>	<b>5 977</b>	<b>25 870</b>	<b>163 712</b>	<b>40 967</b>	<b>63 917</b>	<b>(848 539)</b>	<b>230 382</b>	<b>216 185</b>	<b>243 215</b>

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

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - CITY DEVELOPMENT	167	–	–	167	19 500	800	1 667	2 300	–	966	–	800	26 365	4 316	3 595
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	750	350	500	1 221	2 550	3 500	2 800	3 500	5 000	10 655	750	–	31 576	23 836	15 689
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	13	–	–	13	–	–	–	–	–	–	–	–	25	28	23
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	5 709	506	6 205	4 514	5 912	5 087	6 212	304	131	131	126	87	34 923	37 878	28 669
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	3 300	–	700	600	7 300	–	–	939	3 360	500	250	250	17 199	16 698	14 395
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	–	–	190	14 165	–	10 536	6 064	–	–	1 500	1 200	1 000	34 655	33 183	32 223
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - FINANCIAL SERVICES	–	–	–	–	–	50	–	–	59	–	–	–	109	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	555	4 583	2 353	6 390	6 457	4 733	5 063	25 266	11 254	7 157	2 496	1 421	77 729	74 808	58 176
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	–	–	–	–	–	2	–	–	–	–	–	–	2	2	2
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	6 000	49 825	29 395	40 050	31 327	34 600	34 600	18 345	26 500	29 582	10 000	11 924	322 148	344 762	360 103
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	5	4	12	–	6	–	–	–	–	27	30	24
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	–	6 000	4 000	7 000	–	2 000	–	2 000	–	–	–	–	21 000	25 000	21 388
<b>Capital multi-year expenditure sub-total</b>	<b>16 493</b>	<b>61 264</b>	<b>43 343</b>	<b>74 125</b>	<b>73 050</b>	<b>61 320</b>	<b>56 406</b>	<b>52 660</b>	<b>46 304</b>	<b>50 491</b>	<b>14 822</b>	<b>15 482</b>	<b>565 758</b>	<b>560 541</b>	<b>534 287</b>

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

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

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

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>															
<i>Governance and administration</i>	–	50	296	14 172	40	10 858	8 989	17 876	2 564	5 812	1 700	1 530	63 887	71 212	59 313
Executive and council	–	–	10	5	–	10	–	6	5	–	–	–	36	40	33
Finance and administration	–	50	286	14 167	40	10 848	8 989	17 870	2 559	5 812	1 700	1 530	63 851	71 172	59 280
<i>Community and public safety</i>	9 157	834	6 905	5 091	13 313	5 895	6 212	1 104	3 491	1 030	126	887	54 043	55 566	45 941
Community and social services	3 415	193	862	343	7 412	95	212	304	3 491	131	112	87	16 656	13 981	11 580
Sport and recreation	5 697	341	6 043	4 277	5 901	5 000	6 000	–	–	100	14	–	33 373	37 102	30 627
Public safety	45	300	–	471	–	–	–	–	–	–	–	–	816	912	759
<i>Economic and environmental services</i>	1 179	10 500	10 908	8 057	30 878	6 350	5 354	4 800	4 500	6 620	–	1 400	90 546	62 765	51 978
Planning and development	167	–	8	167	19 500	–	1 667	1 500	–	167	–	–	23 175	755	627
Road transport	1 013	10 500	10 900	7 813	11 378	6 350	3 600	3 300	4 500	6 453	–	1 400	67 206	61 826	51 198
Environmental protection	–	–	–	78	–	–	87	–	–	–	–	–	165	184	153
<i>Trading services</i>	6 305	60 488	28 348	54 390	31 963	38 983	40 867	35 611	37 261	40 941	13 246	11 945	400 349	423 204	411 509
Energy sources	555	4 583	2 353	6 390	6 464	4 733	5 067	15 066	10 261	7 157	2 496	1 421	66 547	62 232	48 193
Water management	2 500	36 350	20 000	32 700	15 419	27 800	23 500	14 500	17 500	19 129	5 000	7 500	221 898	258 418	256 381
Waste water management	2 500	19 475	5 495	14 550	10 030	5 450	12 000	5 045	7 000	6 500	5 000	3 024	96 069	89 326	91 935
Waste management	750	80	500	750	50	1 000	300	1 000	2 500	8 155	750	–	15 835	13 228	15 000
<i>Other</i>	–	–	–	500	–	–	–	939	–	500	250	250	2 439	4 777	4 532
<b>Total Capital Expenditure - Functional</b>	<b>16 641</b>	<b>71 872</b>	<b>46 457</b>	<b>82 211</b>	<b>76 194</b>	<b>62 086</b>	<b>61 422</b>	<b>60 330</b>	<b>47 816</b>	<b>54 903</b>	<b>15 322</b>	<b>16 012</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>
<b>Funded by:</b>															
National Government	–	17 500	15 000	17 500	21 689	17 500	24 000	29 000	26 850	29 105	10 605	10 524	219 273	199 912	225 544
Provincial Government	–	–	–	–	–	–	–	–	–	–	250	250	500	2 612	2 729
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov. Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>–</b>	<b>17 500</b>	<b>15 000</b>	<b>17 500</b>	<b>21 689</b>	<b>17 500</b>	<b>24 000</b>	<b>29 000</b>	<b>26 850</b>	<b>29 105</b>	<b>10 855</b>	<b>10 774</b>	<b>219 773</b>	<b>202 524</b>	<b>228 273</b>
<b>Public contributions &amp; donations</b>															
<b>Borrowing</b>	13 643	54 264	31 319	62 198	54 308	44 506	34 806	31 304	20 895	23 198	4 453	5 108	380 000	360 000	325 000
<b>Internally generated funds</b>	2 998	108	138	2 513	197	80	2 616	26	71	2 600	14	130	11 491	55 000	20 000
<b>Total Capital Funding</b>	<b>16 641</b>	<b>71 872</b>	<b>46 457</b>	<b>82 211</b>	<b>76 194</b>	<b>62 086</b>	<b>61 422</b>	<b>60 330</b>	<b>47 816</b>	<b>54 903</b>	<b>15 322</b>	<b>16 012</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>



**Table 63 MBRR Table SA30 – Budgeted monthly cash flow**

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Receipts By Source</b>															
Property rates	103 873	58 665	57 122	57 484	57 644	58 514	58 264	58 152	58 406	58 125	56 779	62 511	745 538	782 815	821 956
Service charges - electricity revenue	248 481	259 449	247 549	227 749	213 174	213 922	217 684	223 891	122 685	228 283	255 998	357 184	2 816 049	3 064 315	3 337 039
Service charges - water revenue	56 723	67 809	67 735	65 529	58 103	56 233	51 420	50 252	60 223	48 116	49 915	58 384	690 443	726 346	764 116
Service charges - sanitation revenue	11 928	11 387	12 120	11 870	11 546	11 737	11 576	13 246	11 172	13 686	10 829	10 834	141 932	149 028	156 480
Service charges - refuse revenue	10 347	10 250	10 551	10 844	11 146	11 036	11 089	10 498	10 818	11 025	10 326	11 255	129 185	135 645	142 427
Rental of facilities and equipment	2 199	2 016	2 020	2 136	1 992	2 081	2 203	1 924	1 963	1 857	2 023	2 454	24 867	26 111	27 417
Interest earned - external investments	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	45 000	50 000	55 000
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	15	15	15	16
Fines, penalties and forfeits	537	535	513	558	668	533	570	567	500	548	1 069	773	7 370	7 370	7 370
Licences and permits	84	403	98	537	130	452	352	275	300	337	363	300	3 632	3 813	4 004
Agency Services	936	955	944	972	906	1 035	(951)	918	945	905	951	1 105	9 620	9 620	9 620
Transfers and subsidies - Operational	219 816	3 503	(0)	4 429	14 170	186 555	154	695	158 023	–	(0)	0	587 345	613 555	644 094
Other revenue	2 204	1 582	1 600	2 291	2 053	2 270	2 223	1 331	1 368	1 532	1 926	9 634	30 013	30 728	31 438
<b>Cash Receipts by Source</b>	<b>660 878</b>	<b>420 304</b>	<b>404 002</b>	<b>388 150</b>	<b>375 282</b>	<b>548 118</b>	<b>358 334</b>	<b>365 498</b>	<b>430 152</b>	<b>368 163</b>	<b>393 929</b>	<b>518 198</b>	<b>5 231 009</b>	<b>5 599 361</b>	<b>6 000 977</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	97 541	2 200	500	–	–	48 256	1 100	–	70 177	–	–	–	219 773	202 524	228 273
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	380 000	–	–	–	–	–	–	380 000	360 000	325 000
<b>Total Cash Receipts by Source</b>	<b>758 418</b>	<b>422 504</b>	<b>404 502</b>	<b>388 150</b>	<b>375 282</b>	<b>976 374</b>	<b>359 434</b>	<b>365 498</b>	<b>500 329</b>	<b>368 163</b>	<b>393 929</b>	<b>518 198</b>	<b>5 830 782</b>	<b>6 161 885</b>	<b>6 554 250</b>

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

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Payments by Type</b>															
Employee related costs	73 131	71 742	71 053	72 167	71 859	80 662	74 130	71 666	72 380	70 532	70 991	384 633	1 184 946	1 239 757	1 301 418
Remuneration of councillors	4 390	4 443	4 443	4 551	4 432	4 518	4 429	4 443	4 390	4 487	4 465	13 336	62 327	65 476	68 787
Interest	12 162	8 316	8 066	8 316	8 064	8 991	10 712	10 712	10 712	10 712	10 712	71 349	178 824	199 420	214 616
Bulk purchases - Electricity	224 687	227 739	149 141	163 569	171 624	163 464	162 445	163 238	149 728	145 080	143 979	207 643	2 072 336	2 256 773	2 457 626
Acquisitions - water & other inventory	17 913	19 593	16 774	19 137	28 486	20 031	19 865	14 845	22 105	13 748	21 511	108 509	322 515	337 469	353 487
Contracted services	23 832	23 607	41 043	30 395	24 119	41 393	33 212	23 716	43 031	30 956	21 176	216 489	552 967	535 180	579 002
Transfers and subsidies - other	253	223	702	1 271	1 025	528	1 040	1 004	511	479	196	351	7 582	7 938	8 311
Other expenditure	14 245	15 174	15 863	16 028	15 610	17 674	16 551	18 072	18 427	16 732	18 103	89 466	271 945	284 416	298 105
<b>Cash Payments by Type</b>	<b>370 613</b>	<b>370 837</b>	<b>307 084</b>	<b>315 434</b>	<b>325 218</b>	<b>337 260</b>	<b>322 383</b>	<b>307 697</b>	<b>321 282</b>	<b>292 725</b>	<b>291 132</b>	<b>1 091 777</b>	<b>4 653 441</b>	<b>4 926 430</b>	<b>5 281 352</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	19 137	82 653	53 426	94 542	87 623	71 399	70 635	69 379	54 988	63 138	17 621	18 413	702 954	710 153	659 264
Repayment of borrowing	–	–	–	–	–	82 838	–	–	–	–	–	98 943	181 781	222 142	203 118
<b>Total Cash Payments by Type</b>	<b>389 750</b>	<b>453 490</b>	<b>360 510</b>	<b>409 976</b>	<b>412 841</b>	<b>491 497</b>	<b>393 018</b>	<b>377 076</b>	<b>376 270</b>	<b>355 863</b>	<b>308 752</b>	<b>1 209 133</b>	<b>5 538 175</b>	<b>5 858 725</b>	<b>6 143 734</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>368 669</b>	<b>(30 986)</b>	<b>43 992</b>	<b>(21 826)</b>	<b>(37 559)</b>	<b>484 877</b>	<b>(33 584)</b>	<b>(11 578)</b>	<b>124 059</b>	<b>12 300</b>	<b>85 177</b>	<b>(690 936)</b>	<b>292 606</b>	<b>303 161</b>	<b>410 516</b>
Cash/cash equivalents at the month/year begin:	310 148	678 817	647 831	691 823	669 998	632 439	1 117 315	1 083 732	1 072 154	1 196 213	1 208 513	1 293 690	310 148	602 755	905 916
Cash/cash equivalents at the month/year end:	678 817	647 831	691 823	669 998	632 439	1 117 315	1 083 732	1 072 154	1 196 213	1 208 513	1 293 690	602 755	602 755	905 916	1 316 431

## 2.10 Contracts having future budgetary implications

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

**Table 64 MBRR Table SA33 – Contracts having future budgetary implications**

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

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

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

## 2.11 Capital expenditure details

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

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>212 034</b>	<b>344 518</b>	<b>316 815</b>	<b>228 317</b>	<b>267 777</b>	<b>267 777</b>	<b>186 706</b>	<b>190 079</b>	<b>195 650</b>
Roads Infrastructure	41 341	95 022	44 992	57 646	76 361	76 361	14 264	4 790	10 241
<i>Roads</i>	35 624	89 156	40 614	49 146	66 721	66 721	11 764	2 290	241
<i>Road Structures</i>	5 717	5 706	4 379	8 500	9 640	9 640	2 500	2 500	10 000
<i>Road Furniture</i>	–	161	–	–	–	–	–	–	–
Storm water Infrastructure	–	1 320	705	4 000	4 000	4 000	6 245	7 033	5 274
<i>Storm water Conveyance</i>	–	1 320	705	4 000	4 000	4 000	6 245	7 033	5 274
Electrical Infrastructure	11 675	14 883	18 839	39 171	39 010	39 010	13 165	27 503	25 820
<i>HV Substations</i>	–	–	–	2 000	–	–	–	9 587	7 331
<i>MV Networks</i>	4 099	10 303	14 791	33 171	35 920	35 920	12 072	16 695	17 472
<i>LV Networks</i>	7 577	4 580	4 048	4 000	3 090	3 090	1 093	1 221	1 017
Water Supply Infrastructure	136 778	223 040	233 839	79 500	134 235	134 235	105 019	111 289	100 381
<i>Boreholes</i>	–	640	–	4 000	–	–	5 000	5 000	3 000
<i>Reservoirs</i>	2 191	8 922	19 449	–	–	–	–	–	–
<i>Pump Stations</i>	–	–	–	14 500	3 470	3 470	12 000	–	–
<i>Bulk Mains</i>	33 068	18 823	11 348	–	–	–	9 419	5 614	5 971
<i>Distribution</i>	97 096	192 083	188 344	46 000	120 766	120 766	65 600	87 396	65 306
<i>Distribution Points</i>	4 423	2 572	14 698	15 000	10 000	10 000	13 000	13 279	26 104

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>212 034</b>	<b>344 518</b>	<b>316 815</b>	<b>228 317</b>	<b>267 777</b>	<b>267 777</b>	<b>186 706</b>	<b>190 079</b>	<b>195 650</b>
Sanitation Infrastructure	19 515	9 508	15 250	34 000	2 500	2 500	42 024	37 193	50 861
<i>Reticulation</i>	10 705	1 462	4 755	34 000	2 500	2 500	42 024	37 193	50 861
<i>Waste Water Treatment Works</i>	300	–	–	–	–	–	–	–	–
<i>Outfall Sewers</i>	8 511	8 046	10 495	–	–	–	–	–	–
Solid Waste Infrastructure	–	–	386	6 000	6 000	6 000	2 719	2 000	2 000
<i>Waste Transfer Stations</i>	–	–	386	6 000	6 000	6 000	2 719	2 000	2 000
Coastal Infrastructure	776	209	417	8 000	5 650	5 650	3 200	200	1 000
<i>Sand Pumps</i>	116	–	417	3 000	1 000	1 000	200	200	1 000
<i>Piers</i>	660	209	–	5 000	4 650	4 650	3 000	–	–
Information and Communication Infrastructure	1 948	535	2 387	–	20	20	70	71	73
<i>Data Centres</i>	1 872	367	2 321	–	20	20	70	71	73
<i>Core Layers</i>	76	–	–	–	–	–	–	–	–
<i>Distribution Layers</i>	–	168	66	–	–	–	–	–	–
<b>Community Assets</b>	<b>7 995</b>	<b>23 581</b>	<b>164 118</b>	<b>61 998</b>	<b>75 322</b>	<b>75 322</b>	<b>45 456</b>	<b>31 202</b>	<b>24 220</b>
Community Facilities	3 822	419	7 206	57 998	42 107	42 107	20 428	895	715
<i>Halls</i>	658	–	–	5 350	4 810	4 810	–	–	–
<i>Fire/Ambulance Stations</i>	–	–	–	5 000	–	–	–	–	–
<i>Libraries</i>	–	419	–	42	207	207	144	–	–
<i>Cemeteries/Crematoria</i>	–	–	–	–	130	130	117	150	95
<i>Stalls</i>	3 164	–	7 206	47 606	36 960	36 960	667	745	620
<i>Airports</i>	–	–	–	–	–	–	19 500	–	–
Sport and Recreation Facilities	4 174	23 162	156 912	4 000	33 215	33 215	25 028	30 307	23 505
<i>Outdoor Facilities</i>	4 174	23 162	156 912	4 000	33 215	33 215	25 028	30 307	23 505
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 800</b>	<b>2 800</b>	<b>–</b>	<b>–</b>	<b>–</b>
Non-revenue Generating	–	–	–	–	2 800	2 800	–	–	–
<i>Improved Property</i>	–	–	–	–	2 800	2 800	–	–	–

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b><u>Other assets</u></b>	<b>1 864</b>	<b>742</b>	<b>2 077</b>	<b>6 800</b>	<b>3 540</b>	<b>3 540</b>	<b>4 200</b>	<b>1 200</b>	<b>1 000</b>
Operational Buildings	1 864	742	2 077	6 800	3 540	3 540	4 200	1 200	1 000
Municipal Offices	1 864	742	2 077	4 800	3 540	3 540	4 200	1 200	1 000
Depots	–	–	–	2 000	–	–	–	–	–
<b><u>Intangible Assets</u></b>	<b>1 504</b>	<b>–</b>	<b>81</b>	<b>100</b>	<b>4 500</b>	<b>4 500</b>	<b>9 640</b>	<b>9 150</b>	<b>7 213</b>
Licences and Rights	1 504	–	81	100	4 500	4 500	9 640	9 150	7 213
Computer Software and Applications	1 504	–	81	100	4 500	4 500	9 640	9 150	7 213
<b><u>Computer Equipment</u></b>	<b>3 058</b>	<b>4 303</b>	<b>3 828</b>	<b>5 712</b>	<b>5 532</b>	<b>5 532</b>	<b>4 765</b>	<b>2 733</b>	<b>2 815</b>
Computer Equipment	3 058	4 303	3 828	5 712	5 532	5 532	4 765	2 733	2 815
<b><u>Furniture and Office Equipment</u></b>	<b>945</b>	<b>373</b>	<b>819</b>	<b>2 293</b>	<b>2 189</b>	<b>2 189</b>	<b>1 728</b>	<b>2 035</b>	<b>1 059</b>
Furniture and Office Equipment	945	373	819	2 293	2 189	2 189	1 728	2 035	1 059
<b><u>Machinery and Equipment</u></b>	<b>8 901</b>	<b>29 556</b>	<b>41 676</b>	<b>71 833</b>	<b>51 263</b>	<b>51 263</b>	<b>42 068</b>	<b>45 398</b>	<b>29 916</b>
Machinery and Equipment	8 901	29 556	41 676	71 833	51 263	51 263	42 068	45 398	29 916
<b><u>Transport Assets</u></b>	<b>12 307</b>	<b>8 789</b>	<b>12 102</b>	<b>18 579</b>	<b>9 636</b>	<b>9 636</b>	<b>19 600</b>	<b>21 200</b>	<b>17 200</b>
Transport Assets	12 307	8 789	12 102	18 579	9 636	9 636	19 600	21 200	17 200
<b>Total Capital Expenditure on new assets</b>	<b>248 608</b>	<b>411 863</b>	<b>541 517</b>	<b>395 631</b>	<b>422 558</b>	<b>422 558</b>	<b>314 162</b>	<b>302 997</b>	<b>279 072</b>

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>78 313</b>	<b>173 144</b>	<b>229 201</b>	<b>207 014</b>	<b>207 116</b>	<b>207 116</b>	<b>170 019</b>	<b>167 707</b>	<b>172 180</b>
Roads Infrastructure	17 660	14 957	4 126	28 000	27 924	27 924	19 753	23 181	14 000
<i>Roads</i>	10 343	9 330	949	21 000	26 851	26 851	13 953	16 953	11 000
<i>Road Structures</i>	7 147	5 627	3 176	7 000	1 074	1 074	5 800	6 228	3 000
<i>Road Furniture</i>	169	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	500	–	–	500	500	1 000
<i>Drainage Collection</i>	–	–	–	500	–	–	500	500	1 000
Electrical Infrastructure	34 890	112 867	56 824	82 783	63 610	63 610	52 550	26 300	21 599
<i>Power Plants</i>	341	–	–	–	–	–	–	–	–
<i>HV Substations</i>	–	70 679	26 249	18 000	17 000	17 000	–	–	–
<i>HV Switching Station</i>	26 873	13 662	30 457	9 550	15 257	15 257	–	–	–
<i>HV Transmission Conductors</i>	–	17 726	(13 609)	13 100	13 100	13 100	2 000	4 000	4 392
<i>MV Switching Stations</i>	3 855	–	–	–	–	–	–	–	–
<i>MV Networks</i>	3 821	6 894	11 860	35 095	13 953	13 953	45 050	22 300	12 207
<i>LV Networks</i>	–	3 906	1 866	7 038	4 300	4 300	5 500	–	5 000
Water Supply Infrastructure	23 481	37 042	137 402	85 000	84 639	84 639	86 629	110 129	125 000
<i>Reservoirs</i>	–	–	16 531	–	–	–	–	–	–
<i>Water Treatment Works</i>	–	5 784	58 381	4 000	822	822	–	–	–
<i>Bulk Mains</i>	–	21 680	29 740	–	–	–	–	–	–
<i>Distribution</i>	10 330	8 041	33 687	77 000	83 497	83 497	83 629	105 129	120 000
<i>Distribution Points</i>	13 150	1 537	(938)	4 000	320	320	3 000	5 000	5 000



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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>78 313</b>	<b>173 144</b>	<b>229 201</b>	<b>207 014</b>	<b>207 116</b>	<b>207 116</b>	<b>170 019</b>	<b>167 707</b>	<b>172 180</b>
Sanitation Infrastructure	1 858	8 279	30 307	9 600	29 812	29 812	10 500	7 500	10 500
<i>Pump Station</i>	1 858	–	28 823	9 100	29 312	29 312	10 000	7 000	10 000
<i>Reticulation</i>	–	1 263	–	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>	–	7 016	1 484	500	500	500	500	500	500
Coastal Infrastructure	425	–	542	1 131	1 131	1 131	87	97	81
<i>Piers</i>	425	–	542	1 131	1 131	1 131	87	97	81
<b>Community Assets</b>	<b>4 589</b>	<b>1 869</b>	<b>–</b>	<b>23 500</b>	<b>16 371</b>	<b>16 371</b>	<b>2 922</b>	<b>1 454</b>	<b>350</b>
Community Facilities	–	1 784	–	4 000	2 886	2 886	400	1 369	200
<i>Halls</i>	–	1 784	–	2 000	2 000	2 000	–	1 165	–
<i>Cemeteries/Crematoria</i>	–	–	–	2 000	886	886	400	204	200
Sport and Recreation Facilities	4 589	85	–	19 500	13 485	13 485	2 522	85	150
<i>Outdoor Facilities</i>	4 589	85	–	19 500	13 485	13 485	2 522	85	150

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u></b>									
<b><u>Investment properties</u></b>	–	–	–	–	884	884	–	–	–
Non-revenue Generating	–	–	–	–	884	884	–	–	–
Improved Property	–	–	–	–	884	884	–	–	–
<b><u>Other assets</u></b>	332	311	7 483	11 739	13 235	13 235	7 298	14 792	12 238
Operational Buildings	332	311	7 483	11 739	13 235	13 235	4 100	11 221	9 263
Municipal Offices	332	311	7 483	11 739	11 235	11 235	4 100	11 221	9 263
Depots	–	–	–	–	2 000	2 000	–	–	–
Housing	–	–	–	–	–	–	3 198	3 571	2 975
Social Housing	–	–	–	–	–	–	3 198	3 571	2 975
<b><u>Intangible Assets</u></b>	–	9 577	–	3 972	3 922	3 922	–	–	–
Licences and Rights	–	9 577	–	3 972	3 922	3 922	–	–	–
Water Rights	–	9 577	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	3 972	3 922	3 922	–	–	–
<b><u>Computer Equipment</u></b>	25	–	–	–	–	–	–	–	–
Computer Equipment	25	–	–	–	–	–	–	–	–
<b><u>Furniture and Office Equipment</u></b>	–	–	38	94	94	94	8	10	7
Furniture and Office Equipment	–	–	38	94	94	94	8	10	7
<b><u>Machinery and Equipment</u></b>	2 628	–	16 036	7 440	22 642	22 642	3 000	2 000	3 000
Machinery and Equipment	2 628	–	16 036	7 440	22 642	22 642	3 000	2 000	3 000
<b><u>Transport Assets</u></b>	625	–	–	–	–	–	–	–	–
Transport Assets	625	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>86 512</b>	<b>184 901</b>	<b>252 758</b>	<b>253 759</b>	<b>264 264</b>	<b>264 264</b>	<b>183 247</b>	<b>185 963</b>	<b>187 775</b>
<b>Renewal of Existing Assets as % of total capex</b>	19.8%	27.6%	25.1%	31.6%	32.3%	32.3%	30.0%	30.1%	32.8%
<b>Renewal of Existing Assets as % of deprecn"</b>	24.8%	55.7%	81.0%	79.3%	82.5%	82.5%	59.9%	54.7%	49.3%

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>26 662</b>	<b>11 418</b>	<b>120 632</b>	<b>101 916</b>	<b>60 197</b>	<b>60 197</b>	<b>63 851</b>	<b>88 338</b>	<b>77 815</b>
Roads Infrastructure	(1 757)	38	1 258	11 869	2 369	2 369	17 765	23 643	25 643
Roads	(1 757)	38	1 258	11 869	2 369	2 369	17 765	23 643	25 643
Electrical Infrastructure	2 870	402	–	–	–	–	–	7 500	–
MV Networks	2 870	402	–	–	–	–	–	7 500	–
Water Supply Infrastructure	3 907	–	33 069	27 382	30 895	30 895	10 000	20 000	19 000
Reservoirs	–	–	–	5 982	–	–	–	–	–
Pump Stations	3 135	–	–	–	5 626	5 626	–	1 000	–
Water Treatment Works	–	–	2 799	15 900	16 834	16 834	8 500	12 000	17 000
Distribution	772	–	30 271	5 500	8 435	8 435	1 500	7 000	2 000
Sanitation Infrastructure	20 136	9 792	82 533	54 541	23 429	23 429	21 700	21 000	18 200
Pump Station	–	–	29 345	–	–	–	1 000	–	–
Reticulation	692	2 853	623	5 000	–	–	–	–	–
Waste Water Treatment Works	18 758	–	30 464	7 700	5 216	5 216	7 700	8 000	5 200
Outfall Sewers	686	6 938	22 101	41 841	18 213	18 213	13 000	13 000	13 000
Solid Waste Infrastructure	137	552	1 449	4 724	24	24	9 886	9 195	9 972
Waste Transfer Stations	137	552	1 449	4 724	24	24	9 886	9 195	9 972
Information and Communication Infrastructure	1 369	634	2 323	3 400	3 480	3 480	4 500	7 000	5 000
Data Centres	1 369	634	2 323	3 400	3 480	3 480	4 500	7 000	5 000

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Community Assets</b>	17 532	11 586	19 792	38 191	53 567	53 567	18 891	12 434	5 289
Community Facilities	5 165	574	6 018	31 641	25 591	25 591	16 044	9 780	971
Halls	1 222	–	99	2 000	1 000	1 000	1 044	–	971
Fire/Ambulance Stations	–	–	60	–	–	–	–	–	–
Libraries	–	416	–	250	200	200	–	–	–
Taxi Ranks/Bus Terminals	3 944	158	5 860	29 391	24 391	24 391	15 000	9 780	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	12 367	11 012	13 773	6 550	27 976	27 976	2 847	2 654	4 318
Indoor Facilities	–	–	–	1 000	–	–	–	–	2 113
Outdoor Facilities	12 367	11 012	13 773	5 550	27 976	27 976	2 847	2 654	2 205
<b>Investment properties</b>	–	–	10 776	5 444	9 740	9 740	2 439	4 777	4 532
Revenue Generating	–	–	10 776	5 444	7 644	7 644	2 439	2 612	4 532
Improved Property	–	–	10 776	5 444	7 644	7 644	2 439	2 612	4 532
Non-revenue Generating	–	–	–	–	2 096	2 096	–	2 165	–
Improved Property	–	–	–	–	2 096	2 096	–	2 165	–
<b>Other assets</b>	4 633	8 329	14 803	8 000	7 080	7 080	13 610	3 787	1 839
Operational Buildings	2 850	8 329	14 803	8 000	7 080	7 080	13 610	3 787	1 839
Municipal Offices	2 686	8 329	14 633	7 800	6 300	6 300	13 460	3 500	1 600
Yards	–	–	170	200	200	200	150	287	239
Stores	164	–	–	–	–	–	–	–	–
Depots	–	–	–	–	580	580	–	–	–
Housing	1 783	–	–	–	–	–	–	–	–
Staff Housing	1 783	–	–	–	–	–	–	–	–
<b>Intangible Assets</b>	53 992	40 769	47 662	–	–	–	15 064	19 228	16 951
Licences and Rights	53 992	40 769	47 662	–	–	–	15 064	19 228	16 951
Computer Software and Applications	53 992	40 769	47 662	–	–	–	15 064	19 228	16 951
<b>Total Capital Expenditure on upgrading of existing a</b>	<b>102 819</b>	<b>72 101</b>	<b>213 664</b>	<b>153 551</b>	<b>130 585</b>	<b>130 585</b>	<b>113 855</b>	<b>128 564</b>	<b>106 426</b>
<b>Upgrading of Existing Assets as % of total capex</b>	23.5%	10.8%	21.2%	19.1%	16.0%	16.0%	18.6%	20.8%	18.6%
<b>Upgrading of Existing Assets as % of deprecn"</b>	29.5%	21.7%	68.5%	48.0%	40.8%	40.8%	37.2%	37.8%	28.0%

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	<b>279 307</b>	<b>301 476</b>	<b>355 031</b>	<b>318 669</b>	<b>331 554</b>	<b>331 554</b>	<b>407 546</b>	<b>461 113</b>	<b>498 511</b>
Roads Infrastructure	64 252	62 247	71 418	78 235	92 766	92 766	92 543	102 283	109 545
<i>Roads</i>	61 543	56 682	65 761	66 607	81 138	81 138	78 336	86 722	92 953
<i>Road Structures</i>	412	1 054	529	2 226	2 226	2 226	2 559	2 818	3 009
<i>Road Furniture</i>	2 297	4 511	5 128	9 402	9 402	9 402	11 648	12 742	13 584
Storm water Infrastructure	7 846	2 447	9 871	13 583	13 374	13 374	15 064	16 643	17 827
<i>Drainage Collection</i>	5 104	1 727	7 648	7 012	7 358	7 358	8 238	9 353	10 135
<i>Storm water Conveyance</i>	2 742	720	2 222	6 571	6 016	6 016	6 826	7 290	7 692
Electrical Infrastructure	55 323	77 197	99 816	86 414	86 804	86 804	119 384	135 839	147 264
<i>HV Transmission Conductors</i>	4 786	5 291	7 904	8 237	9 537	9 537	8 423	8 819	9 233
<i>MV Substations</i>	841	–	–	804	2 784	2 784	1 767	1 850	1 936
<i>MV Networks</i>	46 759	52 733	72 866	54 174	50 984	50 984	83 188	95 233	103 489
<i>LV Networks</i>	2 937	19 173	19 046	23 199	23 499	23 499	26 006	29 939	32 605
Water Supply Infrastructure	107 326	117 126	133 824	87 784	87 784	87 784	118 082	135 841	147 769
<i>Boreholes</i>	–	623	–	359	359	359	377	394	413
<i>Water Treatment Works</i>	–	5 144	944	1 484	1 484	1 484	1 557	1 630	1 707
<i>Distribution</i>	106 650	109 403	131 429	83 604	83 604	83 604	113 697	131 249	142 962
<i>Distribution Points</i>	676	1 956	1 451	2 337	2 337	2 337	2 452	2 567	2 687
Sanitation Infrastructure	44 290	41 781	39 400	50 190	49 501	49 501	61 082	69 051	74 581
<i>Pump Station</i>	7 250	11 936	11 890	13 673	13 673	13 673	24 466	28 283	30 787
<i>Reticulation</i>	23 134	20 413	16 387	22 111	22 111	22 111	23 381	26 911	29 285
<i>Waste Water Treatment Works</i>	13 906	5 839	5 577	8 080	8 080	8 080	6 599	6 909	7 234
<i>Toilet Facilities</i>	–	3 594	5 546	6 327	5 637	5 637	6 637	6 949	7 275

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

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

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>									
<b><u>Other assets</u></b>	<b>7 527</b>	<b>9 003</b>	<b>7 015</b>	<b>11 597</b>	<b>11 947</b>	<b>11 947</b>	<b>11 592</b>	<b>12 685</b>	<b>13 532</b>
Operational Buildings	7 210	8 929	6 944	11 515	11 865	11 865	11 454	12 522	13 353
Municipal Offices	7 210	8 929	6 944	11 515	11 865	11 865	11 454	12 522	13 353
Housing	316	74	71	82	82	82	138	163	179
Social Housing	316	74	71	82	82	82	138	163	179
<b><u>Computer Equipment</u></b>	<b>1 740</b>	<b>4 861</b>	<b>4 641</b>	<b>8 115</b>	<b>8 115</b>	<b>8 115</b>	<b>8 512</b>	<b>8 912</b>	<b>9 331</b>
Computer Equipment	1 740	4 861	4 641	8 115	8 115	8 115	8 512	8 912	9 331
<b><u>Furniture and Office Equipment</u></b>	<b>–</b>	<b>–</b>	<b>7</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>84</b>	<b>88</b>	<b>93</b>
Furniture and Office Equipment	–	–	7	80	80	80	84	88	93
<b><u>Machinery and Equipment</u></b>	<b>16 080</b>	<b>28 313</b>	<b>21 022</b>	<b>24 496</b>	<b>24 490</b>	<b>24 490</b>	<b>24 821</b>	<b>25 987</b>	<b>27 208</b>
Machinery and Equipment	16 080	28 313	21 022	24 496	24 490	24 490	24 821	25 987	27 208
<b><u>Transport Assets</u></b>	<b>36 415</b>	<b>37 182</b>	<b>52 708</b>	<b>51 085</b>	<b>51 313</b>	<b>51 313</b>	<b>77 288</b>	<b>87 675</b>	<b>94 972</b>
Transport Assets	36 415	37 182	52 708	51 085	51 313	51 313	77 288	87 675	94 972
<b>Total Repairs and Maintenance Expenditure</b>	<b>369 002</b>	<b>426 478</b>	<b>495 190</b>	<b>464 972</b>	<b>479 213</b>	<b>479 213</b>	<b>606 908</b>	<b>685 899</b>	<b>741 374</b>
<b>R&amp;M as a % of PPE</b>	<b>6.1%</b>	<b>6.7%</b>	<b>7.0%</b>	<b>6.1%</b>	<b>6.4%</b>	<b>6.4%</b>	<b>7.7%</b>	<b>8.4%</b>	<b>8.9%</b>
<b>R&amp;M as % Operating Expenditure</b>	<b>10.2%</b>	<b>10.1%</b>	<b>10.4%</b>	<b>9.4%</b>	<b>9.1%</b>	<b>9.1%</b>	<b>18.3%</b>	<b>12.3%</b>	<b>12.5%</b>

**Table 69 MBRR Table SA34d – Depreciation by asset class**

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



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

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

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

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

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

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

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

Vote Description  R thousand	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
<b>Capital expenditure</b>							
Vote 1 - CITY DEVELOPMENT	26 443	4 403	3 667	3 938	3 883	3 883	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	31 634	23 900	15 743	13 800	15 788	15 788	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	89	100	83	89	89	89	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	35 239	39 129	32 316	34 739	34 719	34 719	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	17 216	16 716	14 410	12 699	12 534	12 534	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	34 725	38 773	32 295	34 677	34 201	34 201	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	153	171	142	153	151	151	–
Vote 8 - FINANCIAL SERVICES	109	–	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	95 359	94 403	74 989	50 874	94 162	94 162	–
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	2	2	2	2	2	2	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	343 235	364 859	368 184	388 343	364 956	364 956	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	8	10	7	8	8	8	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	52	58	47	52	51	51	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	0
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	27 000	35 000	31 388	30 000	30 000	30 000	0
<b>Total Capital Expenditure</b>	<b>611 264</b>	<b>617 524</b>	<b>573 273</b>	<b>569 373</b>	<b>590 544</b>	<b>590 544</b>	<b>0</b>

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

Vote Description  R thousand	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
<b>Future operational costs by vote</b>							
Vote 1 - CITY DEVELOPMENT	210 306	182 055	204 356	210 740	217 418	217 418	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	372 467	391 005	408 601	428 268	448 557	448 557	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	169 786	176 600	183 223	191 010	197 176	197 176	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	335 004	352 218	369 978	386 284	397 959	397 959	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	41 247	43 112	44 960	47 059	49 264	49 264	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	53 997	63 783	77 369	80 383	81 355	81 355	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	12 108	12 609	13 100	13 702	14 343	14 343	–
Vote 8 - FINANCIAL SERVICES	27 590	28 580	29 658	30 894	32 202	32 202	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	2 393 332	2 585 090	2 814 401	3 000 056	3 172 589	3 172 589	–
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	19 896	20 773	21 614	22 534	23 572	23 572	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 862 614	1 995 646	2 111 635	2 216 117	2 321 246	2 321 246	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	9 914	10 379	10 738	11 211	11 719	11 719	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	64 594	67 637	70 427	73 691	77 170	77 170	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	0
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	15 990	21 882	27 328	22 921	23 415	23 415	0
<b>Total future operational costs</b>	<b>5 588 843</b>	<b>5 951 370</b>	<b>6 387 387</b>	<b>6 734 869</b>	<b>7 067 984</b>	<b>7 067 984</b>	<b>0</b>

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

Vote Description	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
<b>R thousand</b>							
<b><u>Future revenue by source</u></b>							
Exchange Revenue							
Service charges - Electricity	2 542 822	2 767 000	3 013 264	3 224 192	3 417 643	3 417 643	–
Service charges - Water	643 500	676 962	712 164	749 197	788 155	788 155	–
Service charges - Waste Water Management	132 282	138 896	145 841	153 133	160 789	160 789	–
Service charges - Waste Management	120 402	126 422	132 743	139 380	146 349	146 349	–
Sales of Goods and Rendering of Services	75 526	45 930	63 313	63 670	64 038	64 038	
Agency services	8 365	8 365	8 365	8 365	8 365	8 365	–
Interest Earned From Receivables	29	31	32	34	36	36	–
Interest Earned From Current And Non Current Assets	45 000	50 000	55 000	60 000	65 000	65 000	–
Rent On Land	1 912	2 007	2 108	2 213	2 324	2 324	–
Rental From Fixed Assets	19 840	20 833	21 874	22 968	24 805	24 805	–
Operational Revenue	11 627	11 672	11 672	11 672	11 672	11 672	–
<b>Total future revenue</b>	<b>3 601 305</b>	<b>3 848 118</b>	<b>4 166 376</b>	<b>4 434 823</b>	<b>4 689 176</b>	<b>4 689 176</b>	<b>–</b>
<b>Net Financial Implications</b>	<b>2 598 802</b>	<b>2 720 776</b>	<b>2 794 284</b>	<b>2 869 419</b>	<b>2 969 352</b>	<b>2 969 352</b>	<b>0</b>

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Parent municipality:</b>														
Community and Social Services	COMPACTION OF RICHARDSBAY AND ESIKHALENI	PC002002001002001011000000000000000000_00001	Renewal	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	886	-	-	-
Community and Social Services	CEMET: PLANNING : CREMATORIUM	PC002002001002001011000000000000000000_00003	Renewal	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	-	200	-	-
Community and Social Services	CEMET: COMPACTION R/BAY & ESIKHALENI CEM	PC002002001002001011000000000000000000_00004	Renewal	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	-	200	204	200
Community and Social Services	EMPEMBENI CEMETERY FENCE	PC002003002001011000000000000000000000_00001	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	130	-	-	-
Community and Social Services	CEMET: EMPEMBENI CEMETERY FENCING	PC002003002001011000000000000000000000_00002	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	-	117	150	95
Community and Social Services	BUILDING MAINTENANCE EQUIPMENT	PC002003009000000000000000000000000000_00176	New	An efficient and responsible network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	2	2	2
Community and Social Services	HLANGANANI: REFURBISHMENT OF HALL	PC002002001002001001000000000000000000_00002	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	1 000	-	-	-
Community and Social Services	UMSASANDLA THUSONG: CENTRE FENCING	PC002002001002001001000000000000000000_00007	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	400	-	-	-
Community and Social Services	EMPANGENI: REFURBISHMENT CIVIC HALL	PC002002001002001001000000000000000000_00009	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	500	-	-	-
Community and Social Services	REPLACEMENT: OF WATER PUMP: RURAL HALL	PC002002001002001001000000000000000000_00013	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	100	-	-	-
Community and Social Services	HALLS: REFURBISHMENT OF AQUADENE HALL	PC002002001002001001000000000000000000_00014	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	-	1 165	-
Community and Social Services	ENSELENT: HALL UPGRADE	PC002002002002001001000000000000000000_00003	Upgrading	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	99	-	-	-	-
Community and Social Services	AQUADENE: REFURBISHMENT OF HALL	PC002002002002001001000000000000000000_00009	Upgrading	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Umhlathuze:Ward:Ward 26	-	-	1 044	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	REFURBISHMENT OF NEW HALL (WARD 17)	PC002002002002001001000000000000000000_00012	Upgrading	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	1 000	–	–	971
Community and Social Services	LIGHTN PROTECT-HALLS & THUSONG CENTRES	PC002003002001001000000000000000000000_00002	New	An efficient and responsible network	Inclusion and access	Non-Infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	350	–	–	–
Community and Social Services	PH 1 CONST DUMISANE MAKHAYE VILLAGE MALL	PC002003002001001000000000000000000000_00009	New	An efficient and responsible network	Inclusion and access	Non-Infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	1 500	–	–	–
Community and Social Services	CONSTR HALL IN WARD 11 NHLANGENYUKE AREA	PC002003002001001000000000000000000000_00010	New	An efficient and responsible network	Inclusion and access	Non-Infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	1 500	–	–	–
Community and Social Services	PH 1 CONST DUMISANE MAKHAYE VILLAGE HALL	PC002003002001001000000000000000000000_00011	New	An efficient and responsible network	Inclusion and access	Non-Infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	–	1 460	–	–	–
Community and Social Services	R/BAY C/MC: AIRCON COOLING TOWERS	PC002002001003001001000000000000000000_00010	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	299	–	–	–	–
Community and Social Services	R/BAY C/MC: RENOVATIONS TO C/MC CENTRE	PC002002001003001001000000000000000000_00031	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	3 189	–	11 121	9 263
Community and Social Services	R/BAY C/MC: AIRCON NEW INSTALLATIONS	PC002002001003001001000000000000000000_00035	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	165	–	–	–	–
Community and Social Services	REFURBISHMENT OF COUNCIL CHAMBER	PC002002001003001001000000000000000000_00045	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	6 900	–	–	–	–
Community and Social Services	REFURB POUND/STORAGE FACILITY (ALTON)	PC002002001003001001000000000000000000_00047	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	500	–	–	–
Community and Social Services	REPLACE STOLEN AIRCONDS - ESKHALENI R&S	PC002002001003001001000000000000000000_00048	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	50	–	–	–



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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	AIRCON REPL: NORTH SERV ELECT S/BY QUART	PC0020020010030010010000000000000000_00049	Renewal	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	85	-	-	-
Community and Social Services	AIRCON REPLACEMENT: ELECTRICAL W/SHOP	PC0020020010030010010000000000000000_00050	Renewal	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	60	-	-	-
Community and Social Services	R/BAY C/MC: REPLACEMENT OF LIFTS	PC0020020010030010010000000000000000_00051	Renewal	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	4 000	-	-	-
Community and Social Services	RENOVATIONS - FS EXPENDITURE SECTION	PC0020020010030010010000000000000000_00053	Renewal	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	3 351	4 000	-	-
Community and Social Services	MUN BLD: REP AIRCONS ESIK RDS&STWT DEPOT	PC0020020010030010010000000000000000_00054	Renewal	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	100	100	-
Community and Social Services	EMPANGENI WEST: SER DEPOT ROOF COVER	PC0020020010030010010000000000000000_00002	Renewal	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	-	1 500	-	-	-
Community and Social Services	ESIKH STH: SER DEPOT ROOF COV & STR REP	PC0020020010030010010000000000000000_00003	Renewal	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	-	500	-	-	-
Community and Social Services	EMPANGENI: REFURBISHMENT FIRE STATION	PC0020020020020010050000000000000000_00002	Upgrading	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Fire/Ambulance Stations	Community Facilities	Fire/Ambulance Stations	Whole of the Municipality	60	-	-	-	-
Community and Social Services	DISASTER MANAGEMENT RENOV TO BUILDINGS	PC0020020020030010010000000000000000_00003	Upgrading	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	323	-	-	-	-
Community and Social Services	R/BAY C/MC: STRUCTURAL REPAIRS	PC0020020020030010010000000000000000_00010	Upgrading	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	14 310	-	-	-	-
Community and Social Services	UPGRD AND RENOV TO ROADS AND S WATER DEP	PC0020020020030010010000000000000000_00022	Upgrading	An efficient and responsible network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	230	-	-	-

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

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Community and Social Services	RENOVATIONS & REFURB OF OTHER FACILITIES	PC0020020020030010010000000000000000_00032	Upgrading	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	3 500	-	-	-	
Community and Social Services	CONSTR VULINDLELA CUSTOMER CARE CENTRE	PC0020020020030010010000000000000000_00034	Upgrading	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	2 070	9 960	-	-	
Community and Social Services	MUN BLD: UPG & REN ABLUTION FAC DEPOTS	PC0020020020030010010000000000000000_00037	Upgrading	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	500	500	600	
Community and Social Services	UPGRADE & RENOV TO ROADS & STORMW DEPOTS	PC0020020020030010100000000000000000_00002	Upgrading	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	-	580	-	-	-	
Community and Social Services	DESIGN/CONS OF SMME R PARKS (ESIKH) -PH1	PC0020030020010180000000000000000000_00002	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umlathuze:Ward:Ward 21	-	2 800	-	-	-	
Community and Social Services	DESIGN/CONS OF SMME R PARKS (ESIKH) -PH1	PC0020030020010180000000000000000000_00003	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umlathuze:Ward:Ward 21	3 698	24 279	-	-	-	
Community and Social Services	MUNICIPAL BUILDINGS: RURAL ROADS OFFICES	PC0020030030010010000000000000000000_00034	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	57	800	200	200	-	
Community and Social Services	REPL AIR CONDITIONERS: ECONOMIC DEVELOPM	PC0020030030010010000000000000000000_00048	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	352	-	-	-	-	
Community and Social Services	AIR CONDITIONERS: SCIENTIFIC SERVICES LB	PC0020030030010010000000000000000000_00052	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	105	-	-	-	
Community and Social Services	CCTV & BIOMETRIC SYSTEMS	PC0020030030010010000000000000000000_00053	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	1 064	-	-	-	-	
Community and Social Services	NEW AIRCONDNS EXPEND SECTION (CRED & SAL)	PC0020030030010010000000000000000000_00056	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	80	-	-	-	
Community and Social Services	NEW AIRCON NGWELEZANE SUB/ST S/BY QUART	PC0020030030010010000000000000000000_00057	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	55	-	-	-	

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC0020030090000000000000000000000000_00044	New	An efficient and responsive network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	5 208	–	–	–	–
Community and Social Services	R/BAY: LIBRARY - UPGR AND RENOV	PC0020020020020010100000000000000000_00001	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	–	200	–	–	–
Community and Social Services	LIGHTNING PROTECTION: ALL LIBRARIES	PC0020030020010100000000000000000000_00003	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	–	165	–	–	–
Community and Social Services	AQUADENE: LIBRARY FIT EMERGENCY EXIT DR	PC0020030020010100000000000000000000_00005	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	–	42	–	–	–
Community and Social Services	LIBRARIES: LIGHTNING PROTECTING ALL LIB	PC0020030020010100000000000000000000_00011	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	–	–	144	–	–
Community and Social Services	ENSELENI: LIBRARY ISSUE DESK	PC0020030050000000000000000000000000_00009	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	200	–	–	–
Community and Social Services	ALL LIBRARIES: STAFF CHAIRS	PC0020030050000000000000000000000000_00010	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	170	–	–	–
Community and Social Services	LIBRARIES: DIGITAL CAMERA	PC0020030050000000000000000000000000_00012	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	10	–	–	–
Community and Social Services	ALL LIBRARIES: CASH REGISTERS	PC0020030050000000000000000000000000_00013	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	30	18	–	–
Community and Social Services	LIBRARIES: FURNITURE AND EQUIPMENT	PC0020030050000000000000000000000000_00014	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	100	–	–	–
Community and Social Services	LIBRARIES: FURNITURE AND EQUIPMENT	PC0020030050000000000000000000000000_00058	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	144	508	423

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	170L REFRIGERATOR FOR MUSEUM	PC00200300500000000000000000000000_00022	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	20	–	–	–
Community and Social Services	DISASTER MANAGEMENT BUILDING FURNITURE	PC00200300500000000000000000000000_00001	New	Prtct & enh our environm assets & natural resource	Spatial integration	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	37	23	14	16	13
Community and Social Services	GENERATORS: DISASTER CENTRE	PC00200300900000000000000000000000_00184	New	Prtct & enh our environm assets & natural resource	Spatial integration	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	35	14	15	13
Energy Sources	TOOLS FOR CUSTOMER SERV AND PLANNING	PC00200300900000000000000000000000_00001	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	8	14	15	13
Energy Sources	FURNITURE: ELECTRICITY SERVICES	PC00200300500000000000000000000000_00051	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	1	4	5	4
Energy Sources	132/11KV POLARIS SUBSTATION REFURB	PC00100100100100200000000000000000_00004	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	3 610	–	–	–	–
Energy Sources	132/11KV HERCULES SUBSTATION REFURB	PC00100100100100200000000000000000_00008	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	1 198	–	–	–	–
Energy Sources	132/11KV SCORPIO SUBSTATION REFURB	PC00100100100100200000000000000000_00009	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	21 441	17 000	–	–	–
Energy Sources	132/11KV 30MVA CYGNUS TRANSFORMER INST	PC00100100100100300000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Switching Station	Electricity	HV Switching Station	Whole of the Municipality	30 457	15 257	–	–	–
Energy Sources	132KV OIL FILLED CABLES SOUTH DUNES	PC00100100100100400000000000000000_00004	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	Transmission HV Conductors	Whole of the Municipality	(15 718)	–	–	–	–
Energy Sources	132KV OVERH LINE REFUR-IMPALA TO SCORPIO	PC00100100100100400000000000000000_00008	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	Transmission HV Conductors	Whole of the Municipality	–	3 500	–	2 000	–

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Energy Sources	132KV OVERH LINE REFUR IMPALA TO POLARIS	PC0010010010010040000000000000000000_00009	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmissio n Conductors	Whole of the Municipality	2 108	–	–	–	–
Energy Sources	132KV OVERH LINE REFUR-IMPALA TO SCORPIO	PC0010010010010040000000000000000000_00013	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmissio n Conductors	Whole of the Municipality	–	9 600	2 000	2 000	4 392
Energy Sources	MV ELECTRICAL NETWORK REFURBISHMENT	PC0010010010010070000000000000000000_00002	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	(88)	–	–	–	–
Energy Sources	ARIES SWISTATION MV SWITCHGEARS RETROFIT	PC0010010010010070000000000000000000_00009	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	279	–	–	–
Energy Sources	INDUS PEGUSUS MV CABLE FEEDER INSTALL	PC0010010010010070000000000000000000_00012	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	532	–	–	–	–
Energy Sources	132/11KV CORVUS SWITCHING STATION REFURB	PC0010010010010070000000000000000000_00013	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	9 850	5 000	5 207
Energy Sources	132/11KV PHOENIX SUBSTATION REFURB	PC0010010010010070000000000000000000_00015	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	5 546	–	–	–	–
Energy Sources	ANDROS: 11KV SWITCHING STATION	PC0010010010010070000000000000000000_00016	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	4 200	4 500
Energy Sources	DUNE ROAD 3RMU SUPPLY TO MZINGAZI AREA	PC0010010010010070000000000000000000_00018	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	5 000	2 500
Energy Sources	MANDLAZINI/VEGA MV NETW REFURB (BORROW)	PC0010010010010070000000000000000000_00022	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	5 870	–	–	–	–
Energy Sources	ARIES SWISTATION MV SWITCHGEARS RETROFIT	PC0010010010010070000000000000000000_00023	Renewal	An efficompet and responsi ecan inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	7 200	–	–

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Energy Sources	MANDLAZINI/VEGA MV NETWORK REFURBISH	PC0010010010010070000000000000000000_00026	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	8 437	-	-	-
Energy Sources	MANDLAZINI/VEGA MV NETWORK REFURBISHMENT	PC0010010010010070000000000000000000_00027	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	2 738	-	-	-
Energy Sources	SRIJUS MV SWITCHGEARS REFURBISHMENT	PC0010010010010070000000000000000000_00030	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	2 500	-	-	-
Energy Sources	LOKOZA SWITCH STAT MV SWITCHGEAR REPLACE	PC0010010010010070000000000000000000_00031	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	4 200	1 800	-
Energy Sources	CASTOR SWITCH STAT MV SWITCHGEAR REPLACE	PC0010010010010070000000000000000000_00032	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	4 900	1 800	-
Energy Sources	SUBSTATIONS PROTECTION RELAY REPLACEMENT	PC0010010010010070000000000000000000_00033	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	2 000	-	-
Energy Sources	SUBSTATIONS DC SYSTEM REPLACEMENT	PC0010010010010070000000000000000000_00034	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	1 500	-	-
Energy Sources	WEST SWITCH STAT MV SWITCHGEARS REPLACE	PC0010010010010070000000000000000000_00035	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	10 500	4 500	-
Energy Sources	ORION SWITCH STAT MV SWITCHGEARS REPLACE	PC0010010010010070000000000000000000_00036	Renewal	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	4 900	-	-
Energy Sources	FORMAL HAULT CABLE UPGRADE	PC0010010020010070000000000000000000_00006	Upgrading	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	7 500	-
Energy Sources	EST SECOND 132KV SUPPLY CYGNUS SUBST	PC0010020010020000000000000000000000_00004	New	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	-	-	-	9 587	-
Energy Sources	PHOENIX SECOND 132/11KV TRANSF INSTALL	PC0010020010020000000000000000000000_00005	New	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	-	-	-	-	7 331
Energy Sources	EMPANGENI ELECTRIF OF MEGA HOUSING PH 1	PC0010020010070000000000000000000000_00001	New	An efficient and responsible infrastructure network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	10 700	-	6 500	7 500

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Energy Sources	AQUADENE: DEVELOPMENT	PC00100200100700000000000000000000_00013	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	3 263	–	10 605	9 195	9 972
Energy Sources	132/11KV PHOENIX SUBSTATION REFURBISHMENT	PC00100200100700000000000000000000_00014	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	13 270	10 724	–	–	–
Energy Sources	DMV PHASE 6 & 8 DEVELOPMENT	PC00100200100700000000000000000000_00015	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	1 521	496	967	1 000	–
Energy Sources	AQUADENE: DEVELOPMENT	PC00100200100700000000000000000000_00017	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	(3 263)	–	–	–	–
Energy Sources	WARD 18 AND 22 ELECTRIFICATION	PC00100200100700000000000000000000_00020	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	9 000	–	–	–
Energy Sources	İYATHI 11 KV SWITCHING STATION ESTABLISHMENT	PC00100200100700000000000000000000_00021	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	5 000	–	–	–
Energy Sources	LOKOZA - MHLATHUZE MV OVERHEAD INSTALLATION	PC00100200100700000000000000000000_00024	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	500	–	–
Energy Sources	ENERGY SAVING INITIATIVE	PC00100200100800000000000000000000_00002	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	(0)	–	–	–	–
Energy Sources	EMPEMBENI: INSTALL ELECTRICITY CONNECTION	PC00100200100800000000000000000000_00019	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 13	55	–	–	–	–
Energy Sources	ENERGY SAVING INITIATIVE	PC00100200100800000000000000000000_00022	New	An efficient and responsible electricity network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	1 106	–	–	–	–
Energy Sources	NEW FURNITURE & OFFICE EQUIPMENT	PC00200300500000000000000000000000_00041	New	An efficient and responsible electricity network	Inclusion and access	Non-Infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	80	4	–	–	–
Energy Sources	REPL OF STREETLIGHTS - TUZI GAZI AREA	PC00100100100100800000000000000000_00021	Renewal	An efficient and responsible electricity network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 1	1 866	–	–	–	–
Energy Sources	VELDENVLE: REPLACEMENT OF STREETLIGHTS	PC00100100100100800000000000000000_00022	Renewal	An efficient and responsible electricity network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 3	–	3 000	–	–	–
Energy Sources	MANDLAZINI: REPLACEMENT OF STREETLIGHTS	PC00100100100100800000000000000000_00023	Renewal	An efficient and responsible electricity network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 4	–	–	2 000	–	2 500

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Energy Sources	REPLACEMENT OF STREETLIGHTS - DMV	PC0010010010010080000000000000000000_00024	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umlathuze:Ward:Ward 9	-	1 300	-	-	-
Energy Sources	EMPANGENI: REPL OF STREETLIGHTS PANORAMA	PC0010010010010080000000000000000000_00025	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umlathuze:Ward:Ward 24	-	-	3 500	-	2 500
Energy Sources	HIGH MAST LIGHTING INSTALL (TRADITIONAL)	PC0010020010080000000000000000000000_00003	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	879	3 090	1 093	1 221	1 017
Energy Sources	HIGH MAST LIGHTING INSTALL (TRADITIONAL)	PC0010020010080000000000000000000000_00004	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	-	-	-	-
Energy Sources	INSTALLATION OF HIGH MAST STRUCTURES	PC0010020010080000000000000000000000_00014	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	(54)	-	-	-	-
Energy Sources	REPLACEMENT STREETLIGHTS TUZI GAZI AREA	PC0010020010080000000000000000000000_00024	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umlathuze:Ward:Ward 1	2 063	-	-	-	-
Energy Sources	FURNITURE: THE ELECTRICAL DEPARTMENT	PC0020030050000000000000000000000000_00046	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	33	-	-	-	-
Energy Sources	TOOLS FOR ELECTRICAL DEPARTMENT	PC0020030090000000000000000000000000_00192	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	231	150	-	-	-
Energy Sources	INSTALLATION OF APN CONNECTIVITY SYSTEM	PC0020020010070020040000000000000000_00001	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	1 240	-	-	-
Energy Sources	SCADA DEPLOYMENT FOR 132KV SUBSTATIONS	PC0020020010070020040000000000000000_00002	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	2 682	-	-	-
Energy Sources	INSTALL OF APN CONNECTIVITY SYSTEM	PC0020030070020040000000000000000000_00001	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	814	909	757
Environmental Protection	REPLACEMENT: OF AIR CONDITIONERS	PC0020020010030010010000000000000000_00042	Renewal	Responsible, account, effective and efficient local government	Spatial integration	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	119	-	-	-	-
Environmental Protection	ARBORETUM: INSTALL ALARM: AIR QUALITY	PC0020030030010010000000000000000000_00044	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	22	-	-	-	-
Environmental Protection	BRACKENHAM: INSTALL ALARM: AIR QUALITY	PC0020030030010010000000000000000000_00045	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	22	-	-	-	-



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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Environmental Protection	ESIKHALENI: INSTALL ALARM: AIR QUALITY	PC002003003001001000000000000000000000_00046	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	22	–	–	–	–
Environmental Protection	PURCH & INSTALL OF AIR QUALITY MON EQ	PC002003009000000000000000000000000000_00145	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	117	–	–	–
Environmental Protection	INSTALL OF AIR QUALITY MONITORING EQUIP	PC002003009000000000000000000000000000_00183	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	3 331	78	87	72
Executive and Council	COST FURNITURE AND EQUIPMENT	PC002003005000000000000000000000000000_00016	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	95	25	28	23
Executive and Council	FURNITURE: OFFICE OF MUNICIPAL MANAGER	PC002003005000000000000000000000000000_00028	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	31	28	–	–	–
Executive and Council	NEW RECORDER FOR MEETINGS	PC002003009000000000000000000000000000_00153	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	6	–	11	12	10
Finance and Administration	COST FURNITURE AND EQUIPMENT	PC002003005000000000000000000000000000_00017	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	65	–	–	–	–
Finance and Administration	REPLACEMENT: OF OFFICE EQUIPMENT	PC002003005000000000000000000000000000_00029	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	26	17	18	15
Finance and Administration	REFUSE TRUCKS	PC002002001009000000000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Machinery and Equipment			Umhlathuze:Ward:Ward 2	16 036	21 142	–	–	–
Finance and Administration	3 X 10 TON TIPPER TRUCK	PC002003009000000000000000000000000000_00002	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	2 000	–	–	–
Finance and Administration	REPLACEMENT:YELLOW PLANT (CRR FUNDED)	PC002003009000000000000000000000000000_00105	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	(189)	–	–	–	–
Finance and Administration	REFUSE TRUCKS	PC002003009000000000000000000000000000_00137	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	5 729	–	–	–	–
Finance and Administration	18000L WATER TANKERS	PC002003009000000000000000000000000000_00175	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	4 400	–	–	–
Finance and Administration	TOOLS FOR FLEET MANAGEMENT	PC002003009000000000000000000000000000_00180	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	319	647	3 000	1 500	500

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

R thousand										Prior year outcomes	2024/25 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	3 X TRACTORS FOR SPORT FACILITIES	PC00200300900000000000000000000000_00181	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	1 775	–	–	–	–
Finance and Administration	TRACTORS FOR ECONOMIC DEVELOPMENT	PC00200300900000000000000000000000_00193	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	–	1 207	–	–	–
Finance and Administration	WATER TANKER AND JETTING MACHINE	PC00200300900000000000000000000000_00195	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	7 929	1 920	–	–	–
Finance and Administration	10M3 TIPPER TRUCK & CRANE TRUCK	PC00200300900000000000000000000000_00196	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	9 125	1 000	–	–	–
Finance and Administration	NPR 400 AMT CREW CAB WITH RIGID CRANE	PC00200300900000000000000000000000_00197	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	3 965	–	–	–	–
Finance and Administration	REPLACEMENT: TRACTORS	PC00200300900000000000000000000000_00198	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	–	682	900	–	–
Finance and Administration	REPLACEMENT: 3 TON TRUCKS	PC00200300900000000000000000000000_00199	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	–	572	3 812	7 871	6 500
Finance and Administration	REPLACEMENT: CHERRY PICKER	PC00200300900000000000000000000000_00201	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	–	1 540	1 500	1 600	2 596
Finance and Administration	2 X TLB 4 X 4 (URBAN WATER & SANITATION)	PC00200300900000000000000000000000_00211	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Umhlathuze: Ward: Ward 2	–	1 000	–	–	–
Finance and Administration	REPLACEMENT: 3-TONNE BUSH TRUCK PER PARK	PC00200300900000000000000000000000_00218	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	–	805	–	–	–
Finance and Administration	TRACTORS FOR SMMS	PC00200300900000000000000000000000_00220	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Machinery and Equipment			Whole of the Municipality	–	315	–	–	–
Finance and Administration	NEW VEHICLES: REPLACE VEHICLES	PC00200301000000000000000000000000_00022	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Transport Assets			Whole of the Municipality	751	–	–	–	–
Finance and Administration	REPLACEMENT: DOUBLE CABS 4X4	PC00200301000000000000000000000000_00027	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Transport Assets			Whole of the Municipality	–	–	7 000	7 200	6 000
Finance and Administration	REPLACEMENT: MINIBUS	PC00200301000000000000000000000000_00028	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Transport Assets			Whole of the Municipality	–	–	1 000	1 200	1 000
Finance and Administration	REPLACEMENT: PERSONNEL CARRIERS	PC00200301000000000000000000000000_00029	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Transport Assets			Whole of the Municipality	–	1 760	2 800	300	2 000
Finance and Administration	REPLACEMENT: SEDANS	PC00200301000000000000000000000000_00030	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Transport Assets			Whole of the Municipality	–	–	3 200	4 196	3 000
Finance and Administration	REPLACEMENT: SINGLE CABS 4X2	PC00200301000000000000000000000000_00031	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Transport Assets			Whole of the Municipality	–	1 617	3 200	4 304	3 000
Finance and Administration	NEW VEHICLES: LIBRARY	PC00200301000000000000000000000000_00034	New	An efficient and responsible economic infrastructure network	Inclusion and access	Non-infrastructure: New Transport Assets			Whole of the Municipality	84	–	–	–	–

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	EMBENBENI LIBRARY SEDAN VEHICLE	PC002003010000000000000000000000000_00035	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Umhlathuze:Ward:Ward 13	557	–	–	–	–
Finance and Administration	NEW VEHICLES: 3X BMW	PC002003010000000000000000000000000_00036	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	1 620	–	–	–	–
Finance and Administration	NEW VEHICLES: 1 X TOYOTA FORTUNER	PC002003010000000000000000000000000_00037	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	1 604	–	–	–	–
Finance and Administration	2 X 22 SEATER PASSENGER CARRIER	PC002003010000000000000000000000000_00044	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	4 795	–	–	–	–
Finance and Administration	2 X TOYOTA PRADO'S	PC002003010000000000000000000000000_00045	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	2 691	–	–	–	–
Finance and Administration	REPLACEMENT: PANEL VANS	PC002003010000000000000000000000000_00046	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	–	1 000	2 000	1 000
Finance and Administration	REPLACEMENT: 7 SEATERS	PC002003010000000000000000000000000_00047	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	–	1 400	2 000	1 200
Finance and Administration	REPLACEMENT OF V1377 NRB 89525	PC002003010000000000000000000000000_00052	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	299	–	–	–
Finance and Administration	REPLACEMENT OF V0278 NRB 63458	PC002003010000000000000000000000000_00053	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	221	–	–	–
Finance and Administration	REPLACEMENT OF V1379 NRB 89520	PC002003010000000000000000000000000_00054	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	272	–	–	–
Finance and Administration	REPLACEMENT OF V0259 NRB 78160	PC002003010000000000000000000000000_00055	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	145	–	–	–
Finance and Administration	REPLACEMENT OF V1372 NRB 89191	PC002003010000000000000000000000000_00056	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	299	–	–	–
Finance and Administration	REPLACEMENT OF V1490 - NRB 91079	PC002003010000000000000000000000000_00057	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	609	–	–	–
Finance and Administration	REPLACEMENT OF V1485 - NRB 94189	PC002003010000000000000000000000000_00058	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	330	–	–	–
Finance and Administration	REPLACEMENT OF V1441 - NRB 86487	PC002003010000000000000000000000000_00059	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	391	–	–	–
Finance and Administration	VEHICLES FOR TRAFFIC SERVICES HULAMIN	PC002003010000000000000000000000000_00068	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	2 194	–	–	–
Finance and Administration	22 SEATER PASSENGER CARRIER (PARKS)	PC002003010000000000000000000000000_00071	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	–	1 500	–	–	–

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

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Finance and Administration	FURNITURE: HCM OFFICE	PC0202030050000000000000000000000000_00047	New	A skilled and capable wforce to support an growth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	3	2	2		
Finance and Administration	MANAGEMENT SERVICES: OFFICE FURNITURE	PC0202030050000000000000000000000000_00048	New	A skilled and capable wforce to support an growth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	1	-	-		
Finance and Administration	OFFICE FURNITURE FOR OCCUPATIONAL CLINIC	PC0202030050000000000000000000000000_00023	New	A skilled and capable wforce to support an growth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	47	180	75	84		
Finance and Administration	OCCUPATIONAL HEALTH CLINIC EQUIP	PC0202030090000000000000000000000000_00135	New	A skilled and capable wforce to support an growth	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	90	161	75	83		
Finance and Administration	OFFICE FURNITURE: HUMAN RESOURCES	PC0202030050000000000000000000000000_00018	New	Quality basic education	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	13	1	2		
Finance and Administration	NETWORK INFRASTRUCTURE UPGRD	PC001001002009001000000000000000000000_00001	Upgrading	Respons, account, effective and effic local govern	Governance	Infrastructure:Existing-Upgrading:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	2 323	3 480	-	5 519		
Finance and Administration	IT: NETWORK INFRASTRUCTURE UPGRADE	PC001001002009001000000000000000000000_00002	Upgrading	Respons, account, effective and effic local govern	Governance	Infrastructure:Existing-Upgrading:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	-	-	4 500	1 481	5 000	
Finance and Administration	UMH 554 PUBLIC WIFI	PC001002009001000000000000000000000000_00001	New	Respons, account, effective and effic local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	2 321	-	-	-		
Finance and Administration	DATA POINTS NEW / ADDITIONAL	PC001002009001000000000000000000000000_00002	New	Respons, account, effective and effic local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	-	20	70	71		
Finance and Administration	RADIO NETWORK UPGRADE	PC001002009002000000000000000000000000_00003	New	Respons, account, effective and effic local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Core Layers	Information and Communication	Core Layers	Whole of the Municipality	-	-	-	-		
Finance and Administration	EMPEMBENI: INSTALL ICT CONNECTIVITY LIBR	PC001002009003000000000000000000000000_00001	New	Respons, account, effective and effic local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Distribution Layers	Information and Communication	Distribution Layer	Umhlatuze:Ward:Ward 13	66	-	-	-		
Finance and Administration	SAP FINANCIAL ERP SYSTEM (AM)	PC020202002007002004000000000000000000_00001	Upgrading	Respons, account, effective and effic local govern	Governance	Non-infrastructure:Existing-Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S.I.&R	Computer Software and Applications	Whole of the Municipality	47 662	-	-	-		
Finance and Administration	SAP FINANCIAL ERP SYSTEM (BD)	PC020202002007002004000000000000000000_00002	Upgrading	Respons, account, effective and effic local govern	Governance	Non-infrastructure:Existing-Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S.I.&R	Computer Software and Applications	Whole of the Municipality	-	-	-	-		
Finance and Administration	EDRMS UPGRADE	PC020202002007002004000000000000000000_00004	Upgrading	Respons, account, effective and effic local govern	Governance	Non-infrastructure:Existing-Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S.I.&R	Computer Software and Applications	Whole of the Municipality	-	-	-	19 228		
Finance and Administration	IT: EDRMS UPGRADE	PC020202002007002004000000000000000000_00005	Upgrading	Respons, account, effective and effic local govern	Governance	Non-infrastructure:Existing-Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S.I.&R	Computer Software and Applications	Whole of the Municipality	-	-	15 064	-	16 900	
Finance and Administration	COMPUTER EQUIPM: WATER AND SANITATION	PC020203004000000000000000000000000000_00001	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	164	200	-	-		

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	NEW & REPLACE OF IT RELATED EQUIP	PC00200300400000000000000000000000_00003	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	3 159	3 472	–	–	–
Finance and Administration	LAPTOPS: INTEL I7	PC00200300400000000000000000000000_00009	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	201	–	–	–	–
Finance and Administration	ICT RESEARCH & DEVELOPMENT	PC00200300400000000000000000000000_00025	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	32	15	–	–	–
Finance and Administration	ICT RELATED EQUIPM FOR WWTW FACILITIES	PC00200300400000000000000000000000_00026	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	–	200	–	–	–
Finance and Administration	ICT RELATED EQUIPMENT FOR WTW FACILITIES	PC00200300400000000000000000000000_00027	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	–	200	–	–	–
Finance and Administration	MUNICIPAL BUILDINGS: IT EQUIPMENT	PC00200300400000000000000000000000_00028	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	131	–	–	–	–
Finance and Administration	LAPTOPS: FINANCIAL SERVICES	PC00200300400000000000000000000000_00030	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	141	–	–	–	–
Finance and Administration	NEW IT EQUIPM FOR SAFER CITY CCTV CENTRE	PC00200300400000000000000000000000_00031	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	–	1 247	–	–	–
Finance and Administration	ROADS&STORMIW: NEW(REPLACEMENT OF IT EQUP	PC00200300400000000000000000000000_00033	Planned	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	–	198	–	–	–
Finance and Administration	IT: ICT RESEARCH & DEVELOPMENT	PC00200300400000000000000000000000_00035	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	–	–	265	265	273
Finance and Administration	IT: NEW & REPLACEMENT IT RELATED EQUIPM	PC00200300400000000000000000000000_00036	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	–	–	4 500	2 468	2 542
Finance and Administration	ESS FIRE SYSTEM PHASE II	PC00200300700200400000000000000000_00010	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	81	100	–	–	–
Finance and Administration	ICT VULNERABILITY SCANS	PC00200300700200400000000000000000_00012	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	–	200	–	–	–
Finance and Administration	ICT CYBERSECURITY SYSTEM	PC00200300700200400000000000000000_00013	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	–	4 200	–	8 241	–

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	IT: ICT CYBER SECURITY	PC0020030070020040000000000000000000_00016	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	6 456	-	6 456
Finance and Administration	IT: ICT VULNERABILITY TOOLS	PC0020030070020040000000000000000000_00017	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	190	-	-
Finance and Administration	IT: INTEGRATED GRC AND AUDIT SYSTEM	PC0020030070020040000000000000000000_00018	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	680	-	-
Finance and Administration	IT: MOBILE APPLICATION	PC0020030070020040000000000000000000_00019	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	1 500	-	-
Finance and Administration	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC0020030090000000000000000000000000_00051	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	(220)	-	-	-	-
Finance and Administration	CCTV AND BIOMETRIC SECURITY	PC0020030090000000000000000000000000_00149	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Finance and Administration	AUDIO VISUAL SYSTEMS AND EQUIPMENT	PC0020030090000000000000000000000000_00150	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	1 887	3 100	-	-	-
Finance and Administration	IT: AUDIO VISUAL SYSTEMS AND EQUIPMENT	PC0020030090000000000000000000000000_00227	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	1 500	1 500	1 000
Finance and Administration	OFFICE FURNITURE AND EQUIPMENT	PC0020030050000000000000000000000000_00038	New	An efficicompnet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	3	1	-	-	-
Finance and Administration	NEW CAMERA FOR COUNCIL ACTIVITIES	PC0020030090000000000000000000000000_00154	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	20	12	14	11
Finance and Administration	NEW REFRIGERATOR FOR OFFICE USE	PC0020030050000000000000000000000000_00036	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	4	-	4	4	3
Finance and Administration	9MM PISTOLS	PC0020030090000000000000000000000000_00037	New	Crite a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	77	-	-	-
Finance and Administration	SECURITY: NEW FIREARMS	PC0020030090000000000000000000000000_00217	New	Crite a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	253	19	21	18

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration	SCM FURNITURE & OFFICE EQUIPMENT	PC00202030050000000000000000000000_00039	New	An effici effect and developm-orien public service	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	10	70	-	-	-
Housing	HOUSING: REFURB ESKHALENI FLATS WARD 20	PC0020020011003002002000000000000000_00002	Renewal	An efficoimpet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Housing:Social Housing Non-	Housing	Social Housing	Umhlathuze:Ward:Ward 20	-	-	3 198	3 571	2 970
Other	RICHARDS BAY AIRPORT REFURBISHMENT	PC0020202001008002001000000000000000_00001	Renewal	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Renewal:Investment Property:Non-revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	-	884	-	-	-
Other	R/BAY AIRPORT: BACKUP SYSTEM	PC0020020020008001001000000000000000_00002	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	2 212	-	-	-	-
Other	R/BAY AIRPORT: FENCING	PC0020020020008001001000000000000000_00003	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	4 148	4 644	-	-	-
Other	R/BAY AIRPORT: AIR SIDE PAVEMENTS	PC0020020020008001001000000000000000_00004	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	1 679	3 000	-	-	-
Other	R/BAY AIRPORT: REFURBI/STRUCTURAL REPAIR	PC0020020020008001001000000000000000_00005	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	2 736	-	-	-	1 800
Other	AIR TRANSPORT: R/BAY LAND SIDE PAVEMENTS	PC0020020020008001001000000000000000_00008	New	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	-	-	1 939	-	-
Other	AIR TRANSPORT: R/B CONSTR SECURITY FENCE	PC0020020020008001001000000000000000_00009	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	-	-	500	2 612	2 720
Other	R/BAY AIRPORT: PARK/HOME OFFICES	PC0020020020008002001000000000000000_00001	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	-	79	-	-	-
Other	R/BAY AIRPORT: REFURBISH FIRE STAT&TOWER	PC0020020020008002001000000000000000_00004	Renewal	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	-	-	-	2 165	-
Other	R/BAY AIRPORT: BACKUP WATER TANKS	PC0020020020008002001000000000000000_00005	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	-	157	-	-	-
Other	R/BAY AIRPORT: BACKUP SYSTEM	PC0020020020008002001000000000000000_00007	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	-	1 060	-	-	-
Other	R/BAY AIRPORT: AIRFIELD GROUND LIGHTING	PC0020020020008002001000000000000000_00009	Upgrading	An efficoimpet and responsi econ inf network	Inclusion and access	infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property Non-	Improved Property	Revenue Generating	Whole of the Municipality	-	800	-	-	-
Other	R/BAY AIRPORT: AIRFIELD GROUND LIGHTING	PC00200300800200100000000000000000_00002	New	An efficoimpet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	2 800	-	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Planning and Development	DESIGNS AND PLANS FOR WATERFRONT AREA	PC0010020080020000000000000000000000_00005	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	209	4 650	3 000	–	–
Planning and Development	DESIGNS AND PLANS FOR WATERFRONT AREA	PC0010020080020000000000000000000000_00006	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	(209)	–	–	–	–
Planning and Development	EMPANGENI: CBD MARKET STALLS	PC0020030020010180000000000000000000_00004	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umhlathuze:Ward:Ward 23	3 509	9 881	–	–	–
Planning and Development	ECON DEV: ENSELENI CONSTRU MARKET STALLS	PC0020030020010180000000000000000000_00006	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umhlathuze:Ward:Ward 20	–	–	667	745	620
Planning and Development	ECON DEV: PURCHASED LAND AIRPORT RELOCAT	PC0020030020010200000000000000000000_00002	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Airports	Community Facilities	Airports	Whole of the Municipality	–	–	19 500	–	–
Planning and Development	FURNITURE: CITY DEVELOPMENT	PC0020030050000000000000000000000000_00008	New	A skilled and capable workforce to support an igrowth	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	20	152	–	–	–
Planning and Development	REPL OF FURNITURE FOR ENG SERVICES	PC0020020010050000000000000000000000_00003	Renewal	Decent employment through inclusive growth	Growth	Non-infrastructure:Existing:Renewal:Furniture and Office Equipment			Whole of the Municipality	38	94	8	10	7
Public Safety	UPGRADING OF TRAINING YARD	PC0020020020030010050000000000000000_00001	Upgrading	An efficient and development-oriented public service	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Yards	Operational Buildings	Yards	Whole of the Municipality	170	200	–	–	–
Public Safety	FIRE FIGHTING: UPGRADING TRAINING YARD	PC0020020020030010050000000000000000_00002	Upgrading	An efficient and development-oriented public service	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Yards	Operational Buildings	Yards	Whole of the Municipality	–	–	150	287	239
Public Safety	ENSELENI: PARK HOME (FIRE SECTION)	PC0020030030010010000000000000000000_00035	New	Responsive, accountable, effective and efficient local government	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	236	–	–	–	–
Public Safety	FIRE FIGHTING EQUIP	PC0020030090000000000000000000000000_00006	New	Create a better South Africa and contribute to a better world	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	868	996	–	–	–
Public Safety	EMPANGENI: GENERATOR FIRE STATION	PC0020030090000000000000000000000000_00186	New	Responsive, accountable, effective and efficient local government	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	200	–	–	–
Public Safety	FIRE FIGHTING: GENERATOR EMPG FIRE STAT	PC0020030090000000000000000000000000_00228	New	An efficient and development-oriented public service	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	150	287	239
Public Safety	FIRE FIGHTING: FIRE FIGHTING EQUIPMENT	PC0020030090000000000000000000000000_00229	New	An efficient and development-oriented public service	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	471	287	239
Road Transport	MEERENSEE: ROADS RESEALING (DUNE ROUTE)	PC0010010010060010000000000000000000_00006	Renewal	An efficient and responsible economic infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 1	–	15 000	5 000	8 000	5 000
Road Transport	ALTON: ROADS RESEALING MONDI ROAD	PC0010010010060010000000000000000000_00007	Renewal	An efficient and responsible economic infrastructure network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 2	–	6 000	8 953	8 953	6 000



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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Road Transport	REHAB URBAN ROADS: ALUMINA & BULLION	PC0010010010060010000000000000000000_00010	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	949	5 851	-	-	-
Road Transport	ANNUAL KERB REPLACE CONTR (REPLACE 161)	PC0010010010060020000000000000000000_00003	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	1 369	1 000	-	-	-
Road Transport	ANNUAL WALKWAY REHAB (REPL I/CNBD1.162)	PC0010010010060020000000000000000000_00004	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	618	-	-	-	-
Road Transport	CONSTRUCTION OF STEEL BRIDGE	PC0010010010060020000000000000000000_00005	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Umhlatuze:Ward:Ward 2	1 190	74	3 800	4 228	-
Road Transport	ANNUAL KERB REPLACEMENT (BORROWINGS)	PC0010010010060020000000000000000000_00007	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	1 000	1 000	1 500
Road Transport	URBAN ROADS: ANNUAL WALKWAY REHABILITATION	PC0010010010060020000000000000000000_00008	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	1 000	1 000	1 500
Road Transport	ESIKHALENI: INTERSECTION UPGRADE RECONS	PC0010010020060010000000000000000000_00003	Upgrading	An efficient and responsible network	Growth	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	335	-	-	-	-
Road Transport	UPGRD & SIGN 1 INTERSECT KNORH & ANGLERS	PC0010010020060010000000000000000000_00005	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Umhlatuze:Ward:Ward 1	361	1 000	-	-	-
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010020060010000000000000000000_00006	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	448	-	-	-	-
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010020060010000000000000000000_00007	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	1 000	9 765	15 000	15 643
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010020060010000000000000000000_00008	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	115	369	-	-	-
Road Transport	ESIKHALENI: MALL ROAD SAFETY	PC0010020060010000000000000000000000_00004	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	1 015	-	-	-	-
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000_00028	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	5 198	3 000	-	-	-
Road Transport	AQUADENE: HOUSING ACCESS ROADS	PC0010020060010000000000000000000000_00050	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	1 194	11 976	-	-	-
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000_00051	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	28 537	27 245	-	-	-
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000_00058	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	(2 022)	-	-	-	-
Road Transport	DESIGN&CONSTR: CENTRAL INDUST AREA LINK RD	PC0010020060010000000000000000000000_00059	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	6 467	4 500	-	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Road Transport	URBAN ROADS: ARTERIAL FRAMEWORK PLAN REN	PC0010020060010000000000000000000000_00066	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	2 000	2 000	-
Road Transport	BUS SHELTERS & LAY BYES - ALL AREAS	PC0010020060020000000000000000000000_00004	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	549	500	-	-	-
Road Transport	TRAFFIC CALMING	PC0010020060020000000000000000000000_00005	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	2 423	1 000	-	-	-
Road Transport	WALKWAYS (REPLACE PROJECT J/CNBD&1.184)	PC0010020060020000000000000000000000_00006	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	440	1 000	-	-	-
Road Transport	PEDESTRIAN BRIDGES	PC0010020060020000000000000000000000_00007	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	140	1 000	1 000	5 000
Road Transport	TRAFFIC CALMING	PC0010020060020000000000000000000000_00008	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	967	-	500	500	2 000
Road Transport	WALKWAYS	PC0010020060020000000000000000000000_00010	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	500	500	-
Road Transport	ENSELENI: CONSTR PEDESTRIAN BRIDGE WARD9	PC0010020060020000000000000000000000_00011	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	4 000	-	-	-
Road Transport	EMPANGENI: CONSTR PEDESTR BRIDGE DUMISAN	PC0010020060020000000000000000000000_00012	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	3 000	-	-	-
Road Transport	URBAN ROADS: BUS SHELTERS&LAYBYES AAREAS	PC0010020060020000000000000000000000_00013	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	500	500	3 000
Road Transport	COASTAL EROSION PROTECTION	PC0010020080010000000000000000000000_00001	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Coastal Infrastructure:Sand Pumps	Coastal	Sand Pumps	Whole of the Municipality	417	1 000	-	-	-
Road Transport	URBAN ROADS: COASTAL EROSION PROTECTION	PC0010020080010000000000000000000000_00002	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Coastal Infrastructure:Sand Pumps	Coastal	Sand Pumps	Whole of the Municipality	-	-	200	200	1 000
Road Transport	URBAN ROADS FURNITURE	PC0020030050000000000000000000000000_00006	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	69	500	149	154	45
Road Transport	ROADS: MACHINERY & EQUIPMENT: BORROWINGS	PC0020030090000000000000000000000000_00141	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	530	802	50	50	246
Road Transport	NSELENI: PHASE 1	PC00100100200600100000000000000000000_00009	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	8 000	8 643	10 000
Road Transport	MANDLAZINI: PHASE 1B	PC0010020060010000000000000000000000_00053	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	9 505	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Road Transport	SUST RURAL ROADS (NGAMLA ROAD - ENWE)	PC0010020060010000000000000000000000_00063	New	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 30	–	20 000	259	290	241
Road Transport	MANDLAZINI: PHASE 1B	PC0010020060010000000000000000000000_00064	New	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	225	–	–	–	–
Road Transport	EMPANGENI: A TAXI RANK	PC002002002002001021000000000000000000_00008	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathuze:Ward:Ward 5	1 717	–	–	3 000	–
Road Transport	R/BAY: TAXI RANK - PHASE 2	PC002002002002001021000000000000000000_00009	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	769	13 500	–	–	–
Road Transport	EMPANGENI: B TAXI RANK	PC002002002002001021000000000000000000_00010	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	2 979	6 391	15 000	6 780	–
Road Transport	EMPANGENI: A TAXI RANK	PC002002002002001021000000000000000000_00011	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathuze:Ward:Ward 5	394	2 000	–	–	–
Road Transport	R/BAY: TAXI RANK: PHASE 2	PC002002002002001021000000000000000000_00012	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	–	2 500	–	–	–
Public Safety	FURNITURE: TRAFFIC SECTION	PC002003005000000000000000000000000000_00020	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	25	75	–	51	–
Public Safety	EQUIP FOR TRAFFIC	PC002003009000000000000000000000000000_00007	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	14	45	45	–	–
Public Safety	CAMERAS FOR EVIDENCE COLLECTION	PC002003009000000000000000000000000000_00008	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	10	–	–	–
Public Safety	DIGITAL RADIOS: TRAFFIC ADMIN	PC002003009000000000000000000000000000_00038	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	20	–	–	42
Public Safety	REPLACE SPEED LASER (PROLASER)	PC002003009000000000000000000000000000_00179	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	19	–	–	–
Road Transport	FURNITURE: TRAFFIC LICENCING	PC002003005000000000000000000000000000_00004	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	60	34	–	–	–
Road Transport	TRAFFIC REGULATION: FURNITURE LICENSING	PC002003005000000000000000000000000000_00063	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	13	14	12

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Road Transport	TRAFFIC REGULATION: EQUIPMENT LICENSING	PC0020030900000000000000000000000000_00237	New	An efficicomet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	13	14	12
Sport and Recreation	ALKANTSTRAND: UPGRADE RECREATIONAL AREA	PC0020020020020020020000000000000000_00025	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Co mmunity Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	200	–	–	–
Sport and Recreation	BEACHES: ALKANTSTR UPG RECREATIONAL AREA	PC0020020020020020020000000000000000_00030	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Co mmunity Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	250	240	250
Sport and Recreation	ALKANTSTRAND: BUILDING & STRUCT REPAIR	PC002003002002002000000000000000000000_00003	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	2 476	–	–	–	–
Sport and Recreation	BEACHES: OFFICE FURNITURE & EQUIPMENT	PC0020030050000000000000000000000000_00044	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	170	–	–	–
Sport and Recreation	BEACHES: OFFICE FURNITURE & EQUIPMENT	PC0020030050000000000000000000000000_00059	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	266	164	220
Sport and Recreation	BEACHES: MACHINERY AD EQUIPMENT	PC002003009000000000000000000000000000_00187	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	300	22	–	–
Sport and Recreation	BEACHES: MACHINERY AND EQUIPMENT	PC002003009000000000000000000000000000_00230	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	128	340	150
Sport and Recreation	FURNITURE & OFFICE EQUIPM: PARKS SECTION	PC002003005000000000000000000000000000_00034	New	An effici effeci and developm-orien public service	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	21	19	57	101	–
Sport and Recreation	VARIOUS SMALL MACHINERY (HORTICULTURE)	PC002003009000000000000000000000000000_00013	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	350	–	300	333
Sport and Recreation	RIDE ON MOWERS	PC002003009000000000000000000000000000_00039	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	1 962	700	–	–	–
Sport and Recreation	REPLACEMENT : SLASHERS	PC002003009000000000000000000000000000_00136	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Umhlathuze Ward:Ward 26	–	200	200	200	1 000
Sport and Recreation	COMM PARKS: RIDE ON MOWERS (PARKS)	PC002003009000000000000000000000000000_00231	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	1 177	1 000	–
Sport and Recreation	PARKS ADMIN: FURNITURE & OFFICE EQUIPM	PC002003005000000000000000000000000000_00049	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	4	1	1	1

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

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Sport and Recreation	AQUADENE: RENOVATION OF POOL	PC0020020010020020020000000000000000_00018	Renewal	An efficient and responsive network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	–	–	–	
Sport and Recreation	SWIM POOLS: RENOVATION AQUADENE POOL	PC0020020010020020020000000000000000_00025	Renewal	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	250	85	150	
Sport and Recreation	EMPANGENI: POOL UPGRADE/RENOVATIONS	PC0020020020020020020000000000000000_00012	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	4 056	–	–	–	
Sport and Recreation	ARBORETUM: IMPROVE/RENOVATIONS TO POOL	PC0020020020020020020000000000000000_00023	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	720	–	–	–	
Sport and Recreation	SWIMMING POOL - VULINDLELA	PC0020020020020020020000000000000000_00028	Upgrading	A diverse, socially cohesive society with a common	3	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	2 502	7 300	–	–	–	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV ARBORETUM POOL	PC0020020020020020020000000000000000_00031	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	1 000	1 000	350	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV ESKHALEN POOL	PC0020020020020020020000000000000000_00032	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	300	50	450	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV EMPANGENI POOL	PC0020020020020020020000000000000000_00033	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	200	350	150	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV BRACKENHIM POOL	PC0020020020020020020000000000000000_00034	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	300	500	550	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV MEERENSEE POOL	PC0020020020020020020000000000000000_00035	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	797	514	455	
Sport and Recreation	KWADLANGZWIA: SWIMMING POOL	PC0020030020020020000000000000000000_00021	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	4 443	1 500	–	200	450	
Sport and Recreation	KWADLANGZWIA: SWIMMING POOL	PC0020030020020020000000000000000000_00024	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	11 770	1 884	400	250	150	
Sport and Recreation	VULINDLELA/KWADLANGZWIA SWIMMING POOL	PC0020030020020020000000000000000000_00026	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	13 305	–	–	–	–	
Sport and Recreation	VULINDLELA/KWADLANGZWIA SWIMMING POOL	PC0020030020020020000000000000000000_00029	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(5 412)	–	–	–	–	

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Sport and Recreation	POOLS: OFFICE FURNITURE & EQUIPMENT	PC00200300500000000000000000000000_00045	New	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	17	-	-	-
Sport and Recreation	SWIM POOLS: OFFICE FURNITURE & EQUIP	PC00200300500000000000000000000000_00060	New	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	500	750	100
Sport and Recreation	LANE REELS	PC00200300900000000000000000000000_00014	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	344	-	-	-
Sport and Recreation	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC00200300900000000000000000000000_00061	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	220	-	-	-	-
Sport and Recreation	SAFES : SWIMMING POOLS	PC00200300900000000000000000000000_00140	New	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	350	300	250
Sport and Recreation	POOLS: MACHINERY AND EQUIPMENT	PC00200300900000000000000000000000_00189	New	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	799	75	750	200
Sport and Recreation	SWIM POOLS: LANE REELS	PC00200300900000000000000000000000_00232	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	200	150	400
Sport and Recreation	UPGRADE OF RECREATIONAL FACILITIES	PC0020020010020020020000000000000000_00008	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	200	-	-	-
Sport and Recreation	SPORT DEV: REFUR KHAYALETHU ABLUTION FAC	PC0020020010020020020000000000000000_00026	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 20	-	-	2 272	-	-
Sport and Recreation	UPGRADE : BHUCANANA SPORT CENTRE	PC0020020020020020010000000000000000_00001	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Indoor Facilities	Recreational Facilities	Indoor Facilities	Whole of the Municipality	-	-	-	-	2 113
Sport and Recreation	RESURF: 4 X VOLLEYBALL COURT - CENT CMPL	PC0020020020020020020000000000000000_00002	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	3 800	-	-	-
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC0020020020020020020000000000000000_00015	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	-	-	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC002002002002002002000000000000000000_00021	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	5 223	7 900	-	-	-
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC002002002002002002000000000000000000_00024	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	6 049	4 000	-	-	-
Sport and Recreation	NTAMBANANA: NEW ASTROTURF SOCCER FIELD	PC002003002002002000000000000000000000_00028	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umlhathuze:Ward:Ward 32	-	2 000	-	2 357	-
Sport and Recreation	RIDE ON MOWERS (SPORTS)	PC002003009000000000000000000000000000_00168	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	79	-	-	-	-
Sport and Recreation	UMHLATHUZE: FENCING FOR STADIUM	PC002002001002002002000000000000000000_00003	Renewal	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	1 000	-	-	-
Sport and Recreation	REFURBISHMENT OF STADIUM	PC002002001002002002000000000000000000_00015	Renewal	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	11 985	-	-	-
Sport and Recreation	UMHLATHUZE: STADIUM MASTER PLAN	PC002003002002002000000000000000000000_00025	New	A diverse, socially cohesive society with a common	Growth	Non-Infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umlhathuze:Ward:Ward 2	130 330	27 831	24 628	27 500	22 905
Waste Management	ALTON: UPRG TRANSFER STATION (PHASE 1&2)	PC001001002002002000000000000000000000_00003	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	1 184	24	5 386	-	5 472
Waste Management	NSELENI: UPRG MATERIAL RECOVERY FACILITY	PC001001002002002000000000000000000000_00004	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	-	2 500	1 874	2 500
Waste Management	MEERENSEE: UPGRADE BUY BACK CENTRE	PC001001002002002000000000000000000000_00006	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	-	-	5 321	-
Waste Management	MZINGAZI: UPGRADE OF RECOVERY CENTRE	PC001001002002002000000000000000000000_00007	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	31	-	-	-	-
Waste Management	NSELENI: UPRG MATERIAL RECOVERY FACILITY	PC001001002002002000000000000000000000_00009	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	234	-	-	-	-
Waste Management	SOLID WASTE: ALTON UPG TRANSFER STATION	PC001001002002002000000000000000000000_00010	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	-	2 000	2 000	2 000
Waste Management	EMPANGENI: EST MATERIAL RECOVERY FACIL	PC001002002002000000000000000000000000_00004	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	-	4 000	-	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Waste Management	NGWELEZANE: EST MATERIAL RECOVERY FACIL	PC00100200200200000000000000000000_00005	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	386	2 000	–	–	–
Waste Management	ESKHALEN: EST MATERIAL RECOVERY FACIL	PC00100200200200000000000000000000_00007	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	–	2 719	2 000	2 000
Waste Management	SKIPS	PC00200200100900000000000000000000_00016	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Machinery and Equipment			Umhlathuze:Ward:Ward 2	–	1 500	–	–	–
Waste Management	SOLID WASTE: SKIPS	PC00200200100900000000000000000000_00018	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Machinery and Equipment			Umhlathuze:Ward:Ward 2	–	–	3 000	2 000	3 000
Waste Management	SOLID WASTE: FURNITURE WASTE MANAGEMENT	PC00200300500000000000000000000000_00061	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	200	–	–
Waste Management	REPLACEMENT: FURNITURE FOR WASTE DEPOTS	PC00200300500000000000000000000000_00050	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	6	30	33	28
Waste Water Management	NGWELEZANE: REPLACEMENT OF WATER PUMPS	PC00100100100400500000000000000000_00010	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	2 887	–	–	–	–
Waste Water Management	REPLACE OF PUMPS	PC00100100100500100000000000000000_00001	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlathuze:Ward:Ward 2	21 380	27 438	10 000	7 000	10 000
Waste Water Management	REPLACEMENT OF PUMPS	PC00100100100500100000000000000000_00002	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlathuze:Ward:Ward 2	7 443	1 873	–	–	–
Waste Water Management	UPGRADING OF MS 2 PUMP STATION CAP RB	PC00100100200500100000000000000000_00004	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlathuze:Ward:Ward 2	1 811	–	–	–	–
Waste Water Management	UPGRADE OF NKONINGA PUMPSTATION	PC00100100200500100000000000000000_00008	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	4 995	–	–	–	–
Waste Water Management	ARBORETUM: UPGRADE OF WASTE WATER PUMP	PC00100100200500100000000000000000_00009	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	7 597	–	–	–	–
Waste Water Management	ESIKHALEN: TRANSFER PUMPSTATION	PC00100100200500100000000000000000_00010	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	1 116	–	1 000	–	–
Waste Water Management	UPGRADING OF FELXTON MAIN PUMPSTATION	PC00100100200500100000000000000000_00011	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	495	–	–	–	–
Waste Water Management	PEARCE CRESCENT PUMP STATION UPGRADE	PC00100100200500100000000000000000_00013	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	13 331	–	–	–	–



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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Waste Water Management	BIRDSWOOD: UPRGR OF PUMP STATION CAPACITY	PC00100200400400000000000000000000_00003	New	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Umhlathuze:Ward:Ward 2	-	-	1 000	-	-
Waste Water Management	UPGRADE OF NKONINGA PUMPSTATION	PC00100200400400000000000000000000_00004	New	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	2 470	-	-	-
Waste Water Management	MECHANICAL EQUIPM UPGRADE - MZINGAZI WTW	PC00200300900000000000000000000000_00169	New	An efficicomet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	3 000	3 000	3 000
Waste Water Management	MECHANICAL EQUIPMENT UPGRADE - MZINGAZI	PC00200300900000000000000000000000_00170	New	An efficicomet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Waste Water Management	MECHANICAL EQUIPMENT UPGRADE - NGWELEZAN	PC00200300900000000000000000000000_00172	New	An efficicomet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	2 385	-	-	-
Waste Water Management	PUMP STATION: MECH EQUIPM UPG ESKHAW WTW	PC00200300900000000000000000000000_00238	New	An efficicomet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	1 000	1 000	1 000
Waste Water Management	PUMP STATION: MECH EQUIPM UPG NGWELE WTW	PC00200300900000000000000000000000_00239	New	An efficicomet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	1 000	1 000	1 000
Waste Water Management	VULINDLELA: UPGRADE SEWER PIPELINE	PC001001002005002000000000000000000_00001	Upgrading	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:San itation Infrastructure:Reticulation	Sanitation	Reticulation	Umhlathuze:Ward:Ward 30	-	-	-	-	-
Waste Water Management	VULINDLELA: UPGRADE SEWER PIPELINE	PC001001002005002000000000000000000_00002	Upgrading	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:San itation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	623	-	-	-	-
Waste Water Management	EMPANG UPGR OF WASTE WATER TREATM PLANT	PC001001002005003000000000000000000_00006	Upgrading	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:San itation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	19 084	-	-	-	-
Waste Water Management	MZINGAZI: SEWER RETICULATION	PC001001002005004000000000000000000_00003	Upgrading	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:San itation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	103	-	-	-	-
Waste Water Management	MZINGAZI: SEWER RETICULATION	PC001001002005004000000000000000000_00008	Upgrading	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:San itation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	-	13 652	-	-	-
Waste Water Management	NSELENI: UPGRADE SEWER	PC001001002005004000000000000000000_00009	Upgrading	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:San itation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Umhlathuze:Ward:Ward 6	3 951	-	10 000	10 000	10 000
Waste Water Management	DUMISANI MAKAHYE: VILLAGE BULK SERVICES	PC001002005002000000000000000000000_00012	New	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	6	-	-	-	-
Waste Water Management	RURAL SANITATION	PC001002005002000000000000000000000_00014	New	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	3 606	1 500	38 024	36 193	49 861
Waste Water Management	SEWER MASTER PLAN	PC001002005002000000000000000000000_00015	New	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	-	1 000	4 000	1 000	1 000
Waste Water Management	RURAL SANITATION	PC001002005002000000000000000000000_00016	New	An efficicomet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	1 143	-	-	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00003	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	-	-	-	-	-
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00004	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	2 677	-	-	-	-
Waste Water Management	MANDLANZINI AGRI VILLAGE SEWER	PC00100200500400000000000000000000_00005	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	7 659	-	-	-	-
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00006	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	(2 677)	-	-	-	-
Waste Water Management	MANDLANZINI: AGRI VILLAGE SEWER	PC00100200500400000000000000000000_00007	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	2 836	-	-	-	-
Waste Water Management	FURNITURE: WATER AND SANITATION SECTION	PC00200300500000000000000000000000_00003	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	166	125	-	-	-
Waste Water Management	SEW NETWORK: FURNITURE WATER&SANITAT SEC	PC00200300500000000000000000000000_00064	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	100	100	100
Waste Water Management	DUNFORD ROAD CULVERT REHABILITATION	PC0010010010070010000000000000000000_00001	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Storm water Infrastructure:Drainage Collection	Stormwater	Drainage Collection	Whole of the Municipality	-	-	500	500	1 000
Waste Water Management	AQUADENE: BULK STORMWATER INFRASTRUCTURE	PC00100200700200000000000000000000_00003	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Storm water Infrastructure:Storm water Conveyance	Stormwater	Conveyanc e	Whole of the Municipality	705	4 000	6 245	7 033	5 274
Waste Water Management	VULINDELA: WIWATER TREATM WORKS (WULA)	PC0010010010050030000000000000000000_00008	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 484	500	-	-	-
Waste Water Management	WT-TM: W-WATER TREATMENT WORKS VULINDEL	PC0010010010050030000000000000000000_00027	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	500	500	500
Waste Water Management	WASTE WATER TREATMENT PLANTS AUTOMATION	PC0010010020050030000000000000000000_00009	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 965	2 000	-	-	-
Waste Water Management	ARBORETUM: UPGR WIWATER PUMP MAC WWTW	PC0010010020050030000000000000000000_00010	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 577	-	-	-	-
Waste Water Management	ESIKHALENI: UPGR WIWATER PUMP WWTW	PC0010010020050030000000000000000000_00011	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	1 670	-	-	-
Waste Water Management	NGWELEZANE: UPGRADE WIWATER PUMP WWTW	PC0010010020050030000000000000000000_00012	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 709	-	-	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Waste Water Management	UPGR W/WATER PUMP NSELEN WWTW	PC0010010020050030000000000000000000_00013	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	985	571	–	–	–
Waste Water Management	ALTON: UPGR W/WATER PUMP MACERATOR	PC0010010020050030000000000000000000_00014	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	3 789	975	–	–	–
Waste Water Management	WT-TM: UPG W-WATER PUMP ALTON MACERATOR	PC0010010020050030000000000000000000_00015	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	500	500	500
Waste Water Management	WT-TM: UPG W-WATER PUMP ARBORE MACERATOR	PC0010010020050030000000000000000000_00016	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	1 000	500	500
Waste Water Management	WT-TM: UPG W-WATER PUMP ESIKHALENI WORKS	PC0010010020050030000000000000000000_00017	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	1 000	1 000	1 000
Waste Water Management	WT-TM: UPG W-WATER PUMP NGWELEZANE WORKS	PC0010010020050030000000000000000000_00018	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	500	500	500
Waste Water Management	WT-TM: UPG W-WATER PUMP NSELEN WORKS	PC0010010020050030000000000000000000_00019	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	700	700	700
Waste Water Management	WT-TM: W-WATER TREATM PLANTS AUTOMATION	PC0010010020050030000000000000000000_00020	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	4 000	4 800	2 000
Waste Water Management	EMPANGENI: UPGR WASTE WATER TREATM PLANT	PC0010010020050040000000000000000000_00010	Upgrading	An efficient and responsive water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	18 047	4 561	3 000	3 000	3 000
Waste Water Management	WULA: ALTON MACER: WATER RIGHTS	PC0020020010070020010000000000000000_00002	Renewal	An efficient and responsive water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	(194)	–	–	–	–
Waste Water Management	WULA: ARBORET MACER: WATER RIGHTS	PC0020020010070020010000000000000000_00004	Renewal	An efficient and responsive water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	(333)	–	–	–	–
Waste Water Management	ESIKHALENI: WULA: WATER RIGHTS	PC0020020010070020010000000000000000_00007	Renewal	An efficient and responsive water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	(135)	–	–	–	–
Waste Water Management	ENSELENI: WULA: WATER RIGHTS	PC0020020010070020010000000000000000_00011	Renewal	An efficient and responsive water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	(85)	–	–	–	–
Waste Water Management	WULA: NGWELEZANA: WATER RIGHTS	PC0020020010070020010000000000000000_00012	Renewal	An efficient and responsive water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	(259)	–	–	–	–
Waste Water Management	NGWELEZANE: W/WATER TREATM WORKS (WULA)	PC0020020010070020010000000000000000_00013	Renewal	An efficient and responsive water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	259	–	–	–	–

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

R thousand											Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Waste Water Management	ENSELENI: W/WATER TREATM WORKS (WULA)	PC0020020010070200100000000000000000_0014	Renewal	An effiicometpet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	85	–	–	–	–	
Waste Water Management	ESIKHALENI: W/WATER TREATM WORKS (WULA)	PC0020020010070200100000000000000000_0015	Renewal	An effiicometpet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	135	–	–	–	–	
Waste Water Management	W/WATER TREATM WORKS ARBORET MACER (WULA)	PC0020020010070200100000000000000000_0016	Renewal	An effiicometpet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	333	–	–	–	–	
Waste Water Management	W/WATER TREATM WORKS ALTON MACER (WULA)	PC0020020010070200100000000000000000_0017	Renewal	An effiicometpet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	194	–	–	–	–	
Waste Water Management	SECURITY FENCE FOR WASTE WATER T/WORKS	PC00200200200300100100000000000000000_0033	Upgrading	An effiicometpet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Other Assets:Operational	Operational Buildings	Municipal Offices	Whole of the Municipality	–	500	–	–	–	
Waste Water Management	WT-TM: SECURETY FENCE WASTE WATER WORKS	PC00200200200300100100000000000000000_0036	Upgrading	An effiicometpet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Upgrading:Other Assets:Operational	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	3 000	3 000	1 000	
Waste Water Management	GENERATORS: WASTE WATER TREATMENT FAC	PC0020030090000000000000000000000000_00204	New	An effiicometpet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	9 782	6 000	8 000	–	
Water Management	WATER QUALITY EQUIPMENT	PC0020030090000000000000000000000000_0019	New	An effiicometpet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	354	–	–	–	
Water Management	LABORATORY EQUIPMENT	PC0020030090000000000000000000000000_00020	New	An effiicometpet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	855	–	–	–	–	
Water Management	LAB EQUIPMENT FOR VARIOUS WWTW AND WTW	PC0020030090000000000000000000000000_00159	New	An effiicometpet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	123	3 000	5 000	5 000	
Water Management	WATER QUALITY EQUIPMENT	PC0020030090000000000000000000000000_00205	New	An effiicometpet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	3 000	5 000	5 000	
Water Management	WATER RETICULATION SYSTEM: WARD 18 & 22	PC0010010020040070000000000000000000_0012	Upgrading	An effiicometpet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	28 718	4 500	–	–	–	
Water Management	NTAMBANANA: BOREHOLES	PC0010020040020000000000000000000000_00003	New	An effiicometpet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Boreholes	Water	Boreholes	Whole of the Municipality	–	–	5 000	5 000	3 000	
Water Management	CONSTRUCTION OF 3ML RESERVOIR FOR NTAMBA	PC0010020040030000000000000000000000_00020	New	An effiicometpet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	(6 674)	–	–	–	–	
Water Management	NTAMBANANA: CONSTR OF 3ML RESERVOIR	PC0010020040030000000000000000000000_00022	New	An effiicometpet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	22 685	–	–	–	–	
Water Management	PUMPSTATION - FOREST RESERVOIR TO VULIND	PC0010020040040000000000000000000000_00005	New	An effiicometpet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	–	1 000	11 000	–	–	
Water Management	NTAMBANANA: BULK WATER SUPPLY	PC0010020040060000000000000000000000_00005	New	An effiicometpet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	(11 167)	–	–	–	–	
Water Management	NTAMBANANA: BULK WATER SUPPLY	PC0010020040060000000000000000000000_00007	New	An effiicometpet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	24 724	–	9 419	5 614	5 971	
Water Management	NTAMBANANA: BULK WATER SUPPLY	PC0010020040060000000000000000000000_00009	New	An effiicometpet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	(2 500)	–	–	–	–	

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	MKHWANAZI NORTH: ZONE R	PC0010020040070000000000000000000000_00017	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-
Water Management	WATER RETICULATION SYSTEM WARD 18 & 22	PC0010020040070000000000000000000000_00047	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	16 541	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE R	PC0010020040070000000000000000000000_00062	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	646	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE G	PC0010020040070000000000000000000000_00063	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	14 000	-	-	-
Water Management	MKHWANAZI NORTH: ZONE J	PC0010020040070000000000000000000000_00064	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	15 000	-	-
Water Management	MKHWANAZI NORTH: ZONE Z	PC0010020040070000000000000000000000_00065	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	15 000	10 000	10 000
Water Management	MKHWANAZI NORTH: ZONE S	PC0010020040070000000000000000000000_00066	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	21 163	23 918
Water Management	WATER RETIC SYSTEM FOR WARD 18 & 22	PC0010020040070000000000000000000000_00067	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	36 831	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE R	PC0010020040070000000000000000000000_00072	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	1 545	-	-	-	-
Water Management	MKHWANAZI NORTH: ZONE G	PC0010020040070000000000000000000000_00078	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-
Water Management	SML PACKAGE PLANT AND 2 X 3ML RESERVOIRS	PC0010020040070000000000000000000000_00079	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	18 766	-	-	-
Water Management	INSTALLATION OF PREPAID WATER METERS	PC0010020040080000000000000000000000_00010	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	5 907	-	-	-	-
Water Management	INSTALLATION OF NEW INLETS FOR RESERVOIR	PC0010010010040030000000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	16 531	-	-	-	-
Water Management	BHEKIZITHA: REPL 600 WITH 630 HDPE PIPE	PC0010010010040060000000000000000000_00002	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	14 401	-	-	-	-
Water Management	EMPANGENI: 450MM BULK LINE REPLACEMENT	PC0010010010040060000000000000000000_00008	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	7 789	-	-	-	-
Water Management	EMPANGENI: 450MM BULK LINE REPLACEMENT	PC0010010010040060000000000000000000_00009	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	7 550	-	-	-	-
Water Management	ALTON: NORTH & SOUTH WATER PIPE REPLACEM	PC0010010010040070000000000000000000_00012	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 2	31 937	40 000	30 000	-	-
Water Management	BIRDWOOD: PIPE REPLACEMENT	PC0010010010040070000000000000000000_00013	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 4	-	-	10 000	20 000	20 000
Water Management	AQUADENE: PIPE REPLACEMENT	PC0010010010040070000000000000000000_00015	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 26	-	-	10 000	20 000	20 000

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	VELDENVLE: PIPE REPLACEMENT (WSIG) PH I	PC0010010010040070000000000000000000_00018	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umlhathuze:Ward:Ward 2	-	-	-	10 129	20 000
Water Management	REPLACEMENT OF 600MM AC PIPE WITH HDPE	PC0010010010040070000000000000000000_00025	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	6 865	-	-	-
Water Management	NGWELEZANE: 250MM AC PIPE: WTW TO RESERV	PC0010010010040070000000000000000000_00031	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	2 372	-	-	-
Water Management	PIPE REPLACEMENT FOR VARIOUS AREAS	PC0010010010040070000000000000000000_00032	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	3 000	-	-	-
Water Management	BRACKENHAM: PIPE REPLACEMENT (WSIG)	PC0010010010040070000000000000000000_00033	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umlhathuze:Ward:Ward 2	-	-	10 000	20 000	20 000
Water Management	REPLACEMENT OF 600MM AC PIPE AT SALIGNA	PC0010010010040070000000000000000000_00034	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	1 750	-	-	-	-
Water Management	PIPE REPLACEMENT FOR VARIOUS AREAS	PC0010010010040070000000000000000000_00037	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	21 707	23 629	35 000	40 000
Water Management	REPLACEMENT OF OUTLET VALVE AT PEARCE CR	PC0010010010040070000000000000000000_00039	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	2 070	-	-	-
Water Management	REPLACE 600MM PIPE/630M HDPE PIPE MZINGW	PC0010010010040070000000000000000000_00040	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	7 484	-	-	-
Water Management	P/CRESCENT: UPGR WATER PUMPSTN ELEC INFR	PC0010010020040040000000000000000000_00001	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	5 626	-	1 000	-
Water Management	U-WATER: NGWE MAD RES UPG W-WORKS EL INF	PC0010010020040050000000000000000000_00006	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water	Water	Water Treatment	Umlhathuze:Ward:Ward 2	-	-	500	2 000	2 000
Water Management	ESIKHALENI: UPGR OF VALVES	PC0010010020040070000000000000000000_00002	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	500	4 000	-
Water Management	ESIKHALENI: UPGRADING OF VALVES	PC0010010020040070000000000000000000_00003	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	3 935	-	-	-
Water Management	VULINDELA: UPGRD WWORKS IN ELECT INFRA	PC0010010020040070000000000000000000_00007	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	2 000	2 000
Water Management	UPGRADE OF JOHN ROSS WATER SUPPLY LINE	PC0010010020040070000000000000000000_00011	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	1 553	-	-	-	-
Water Management	UB WT: UPGRADING VALVES IN RICHARDS BAY	PC0010010020040070000000000000000000_00014	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	1 000	1 000	-
Water Management	EMPANGENI: MEGA HOUSING BULK SERV WATER	PC0010020040060000000000000000000000_00006	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	291	-	-	-	-

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	REDUCTION OF NON-REVENUE (WSIG)	PC001002004007000000000000000000000000_00010	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	5 062	–	–	–	–
Water Management	NTAMBANANA: WATER RETICULATION	PC001002004007000000000000000000000000_00025	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	34 898	24 000	15 100	29 233	10 000
Water Management	200 STATIC TANKS	PC001002004007000000000000000000000000_00026	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	360	500	–	–	–
Water Management	ASSET TAKE-ON ACQUISITION: INFRASTR	PC001002004007000000000000000000000000_00028	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	1 450	–	–	–	–
Water Management	REDUCTION OF NON-REVENUE (CRR)	PC001002004007000000000000000000000000_00045	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(2 099)	–	–	4 000	1 000
Water Management	PACKAGE PLANT	PC001002004007000000000000000000000000_00051	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(18)	–	–	–	–
Water Management	ESHIKHALENI: BULK INFR WATER SUPPLY:BD	PC001002004007000000000000000000000000_00060	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	232	–	–	–	–
Water Management	CONSTR 5ML PACKAGE PLANT & 2 X 3ML RES	PC001002004007000000000000000000000000_00068	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	6 328	17 800	–	–	–
Water Management	REDUCTION OF NON-REVENUE	PC001002004007000000000000000000000000_00074	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	500	5 000	7 000	8 000
Water Management	CONSTRUCTION OF PACKAGE PLANT	PC001002004007000000000000000000000000_00075	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	25 126	34 700	–	–	–
Water Management	NTAMBANANA: WATER RETICULATION	PC001002004007000000000000000000000000_00077	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	433	–	–	–	–
Water Management	U-WATER: 200 STATIC TANKS	PC001002004007000000000000000000000000_00081	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	–	–	500	1 000	1 000
Water Management	INSTALLATION OF PREPAID WATER METERS	PC001002004008000000000000000000000000_00009	New	An efficient and responsive water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	–	10 000	10 000	8 279	9 355

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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	U-WATER: INSTALL PREPAID WATER METERS	PC0010020040080000000000000000000000_00012	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlatluze:Ward:Ward 2	-	-	-	-	11 750
Water Management	SECURITY FENCE FOR WATER TREATMENT WORKS	PC0020030030010010000000000000000000_00028	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	300	2 500	-	-	-
Water Management	U-WATER: SECURITY FENCE WT TM WORKS	PC0020030030010010000000000000000000_00059	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	4 000	1 000	1 000
Water Management	TOOLS FOR WATER AND SANITATION	PC0020030090000000000000000000000000_00040	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	485	300	-	-	-
Water Management	U-WATER: DATA LOGGERS	PC0020030090000000000000000000000000_00235	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	750	500	500
Water Management	U-WATER: TOOLS WATER AND SANITATION	PC0020030090000000000000000000000000_00236	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	500	500	500
Water Management	REPLACEMENT: BULK WATER METERS	PC0010010010040080000000000000000000_00001	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	(938)	-	-	-	-
Water Management	REPLACEMENT BULK WATER METERS	PC0010010010040080000000000000000000_00005	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	-	320	3 000	5 000	5 000
Water Management	MEERENSEE: CONSTR OF 2ND RESERVOIR	PC0010020040030000000000000000000000_00013	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Umhlatluze:Ward:Ward 2	3 439	-	-	-	-
Water Management	BULK MASTER PLAN	PC0010020040070000000000000000000000_00011	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatluze:Ward:Ward 2	-	500	-	-	-
Water Management	NEW WATER METERS	PC0010020040070000000000000000000000_00013	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatluze:Ward:Ward 2	(2 715)	-	-	-	-
Water Management	EMPEMBENI: BULK AND RETICULATION	PC0010020040070000000000000000000000_00026	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatluze:Ward:Ward 13	-	-	-	-	-
Water Management	EMPEMBENI: KWADUBE WATER UPGRADE	PC0010020040070000000000000000000000_00056	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatluze:Ward:Ward 13	57 771	10 000	15 000	15 000	11 388
Water Management	KWADUBE: WATER IMPROVEMENT RETICULATION	PC0010020040070000000000000000000000_00076	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	5 953	-	-	-	-
Water Management	NEW WATER METERS	PC0010020040080000000000000000000000_00002	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlatluze:Ward:Ward 2	-	-	3 000	5 000	5 000
Water Management	NEW WATER METERS (REPLACE I/OBDD02.253)	PC0010020040080000000000000000000000_00003	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlatluze:Ward:Ward 2	8 791	-	-	-	-
Water Management	600MM BULK LINE REPLACEMENT AT FOSKOR	PC0010010010040070000000000000000000_00036	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	0	-	-	-	-
Water Management	REFURBISHMENT OF WATER TREATMENT WORKS	PC0010010010040050000000000000000000_00001	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	3 222	822	-	-	-



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

R thousand										Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Water Management	NGWELEZANE: REPLACEMENT OF PUMPS AT WTW	PC00100100100400500000000000000000_00006	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	(935)	–	–	–	–
Water Management	ESKHALEN: WATER TREATMENT WORK ELEC RP	PC00100100100400500000000000000000_00008	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	25 597	–	–	–	–
Water Management	ESKHALEN: WTW LAKE PUMPS REPLACEMENT	PC00100100100400500000000000000000_00009	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	27 610	–	–	–	–
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC00100100200400500000000000000000_00003	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	1 298	720	–	–	–
Water Management	REFURBISHMENT OF WATER TREATMENT WORKS	PC00100100200400500000000000000000_00004	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	1 500	13 900	4 000	5 000	10 000
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC00100100200400500000000000000000_00005	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	–	2 215	–	–	–
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC00100100200400500000000000000000_00007	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	–	–	4 000	5 000	5 000
Water Management	ESKHALEN: WATER WORKS SPILLAGE CONTAIN	PC00100100200500300000000000000000_00008	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Water Waste Treatment Works	Whole of the Municipality	1 355	–	–	–	–
Water Management	GENERATORS FOR WATER TREATMENT FACIL	PC00200300900000000000000000000000_00163	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	10 174	–	–	–
Water Management	GENERATORS: WATER TREATMENT FACILITIES	PC00200300900000000000000000000000_00209	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	10 000	5 000	–
Water Management	GENERATOR	PC00200300900000000000000000000000_00215	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	806	–	–	–	–
Finance and Administration	REPLACE EQUIP ALL FS SECTIONS	PC00200300500000000000000000000000_00027	New	Respons, account, effective and effc local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	113	–	–	–
Finance and Administration	REPLACEMENT: FURNITURE ALL DEPARTMENTS	PC00200300500000000000000000000000_00031	New	Respons, account, effective and effc local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	149	–	109	–	–
Finance and Administration	NEW MACHINERY & EQUIPMENT	PC00200300900000000000000000000000_00182	New	Respons, account, effective and effc local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	20	–	–	–
Environmental Protection	ALKANTSTRAND: STAIRCASE,VIEWING DECK,RAM	PC00100100100800200000000000000000_00001	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	542	1 131	87	97	81
Total Capital expenditure										1 007 939	817 407	611 264	617 524	573 273

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

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

## 2.12 Legislation compliance status

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

**1. In year reporting**

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

**2. Internship programme**

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

**3. Budget and Treasury Office**

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

**4. Audit Committee**

An Audit Committee has been established and is fully functional.

**5. Enterprise Risk Management Committee**

A ERM committee has been established and is fully functional

**6. Service Delivery and Implementation Plan**

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

**7. Annual Report**

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

**8. MFMA Training**

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

## 2.13 Other supporting documents

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

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

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

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

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

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

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b><u>Contracted Services</u></b>									
<i>Outsourced Services</i>	51 906	59 344	65 018	80 748	82 054	82 054	82 731	81 784	86 193
<i>Consultants and Professional Services</i>	55 654	186 242	275 971	119 739	201 132	201 132	181 046	156 323	179 338
<i>Contractors</i>	140 309	208 072	239 317	208 730	209 872	209 872	211 553	221 496	231 907
<b>Total contracted services</b>	<b>247 868</b>	<b>453 658</b>	<b>580 306</b>	<b>409 217</b>	<b>493 057</b>	<b>493 057</b>	<b>475 330</b>	<b>459 603</b>	<b>497 438</b>
<b><u>Operational Costs</u></b>									
<i>Collection costs</i>	7 148	7 363	6 948	9 099	9 099	9 099	9 000	9 423	9 866
<i>Audit fees</i>	5 008	5 655	6 115	6 506	6 506	6 506	6 435	6 738	7 055
<i>Other Operational Costs</i>	262 131	320 947	323 220	328 124	361 754	361 754	373 929	391 276	409 980
<b>Total Operational Costs</b>	<b>274 287</b>	<b>333 965</b>	<b>336 284</b>	<b>343 730</b>	<b>377 359</b>	<b>377 359</b>	<b>389 365</b>	<b>407 437</b>	<b>426 901</b>
<b><u>Repairs and Maintenance by Expenditure Item</u></b>									
Employee related costs	206 323	220 438	245 860	238 025	238 025	238 025	370 577	438 460	482 306
Inventory Consumed (Project Maintenance)	76 080	74 449	98 706	95 173	104 094	104 094	102 572	107 393	112 440
Contracted Services	84 361	131 383	144 663	130 365	131 685	131 685	131 803	137 998	144 484
Operational Costs	2 239	207	5 961	1 409	5 409	5 409	1 956	2 048	2 144
<b>Total Repairs and Maintenance Expenditure</b>	<b>369 002</b>	<b>426 478</b>	<b>495 190</b>	<b>464 972</b>	<b>479 213</b>	<b>479 213</b>	<b>606 908</b>	<b>685 899</b>	<b>741 374</b>
<b><u>Inventory Consumed</u></b>									
Inventory Consumed - Water	118 549	402 961	308 418	306 540	306 540	306 540	325 340	351 370	374 758
Inventory Consumed - Other	129 011	143 920	200 872	154 439	188 232	188 232	168 049	175 768	184 166
<b>Total Inventory Consumed &amp; Other Material</b>	<b>247 560</b>	<b>546 881</b>	<b>509 290</b>	<b>460 979</b>	<b>494 772</b>	<b>494 772</b>	<b>493 389</b>	<b>527 138</b>	<b>558 924</b>

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

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



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

Description	Vote 1 - CITY DEVELOPMENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	Vote 5 - CORPORATE SERVICES - ADMINISTRATI ON	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATIO N TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCTU RE SERVICES - INFRASTRUCTU RE AND FACILITIES MANAGEMENT SERVICES	Vote 11 - INFRASTRUCT URE SERVICES - CIVIL ENGINEERING SERVICES	Vote 12 - INFRASTRUCT URE SERVICES - ENGINEERING SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	Vote 15 - INFRASTRUC TURE SERVICES - INFRASTRUC TURE SUPPORT SERVICES	Total
R thousand																
<b>Expenditure</b>																
Employee related costs	80 032	186 178	90 727	159 429	37 125	23 034	28 610	133 495	123 327	22 374	245 259	14 217	77 215	13 924	22 122	1 257 068
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	35 203	-	-	35 203
Bulk purchases - electricity	-	-	-	-	-	-	-	-	1 802 031	-	-	-	-	-	-	1 802 031
Inventory Consumed	484	14 991	3 734	7 057	1 248	578	373	1 642	51 451	1 081	407 641	181	1 761	28	1 084	493 334
Debt impairment	-	8 067	18 837	-	-	-	-	24 903	170 369	-	51 977	-	-	-	-	274 153
Depreciation and amortisation	7 538	5 573	204	18 950	11 895	44 488	328	426	59 132	94	147 227	10	98	-	9 988	305 950
Interest	255	20 550	424	4 209	2 761	2 092	128	2	59 082	-	88 550	0	4	-	767	178 824
Contracted services	73 844	4 963	8 876	35 624	30 398	44 974	5 221	89 843	55 520	3 855	100 035	325	13 584	4 824	3 444	475 330
Transfers and subsidies	915	511	296	2 055	-	-	-	-	-	-	225	-	3 580	-	-	7 582
Operational costs	47 239	131 634	46 688	107 680	(42 180)	(61 169)	(22 552)	(222 776)	72 420	(7 507)	451 750	(4 819)	(66 850)	(18 775)	(21 416)	389 365
Other Losses	-	-	-	-	-	-	-	55	-	-	369 950	-	-	-	-	370 004
<b>Total Expenditure</b>	<b>210 306</b>	<b>372 467</b>	<b>169 786</b>	<b>335 004</b>	<b>41 247</b>	<b>53 997</b>	<b>12 108</b>	<b>27 590</b>	<b>2 393 332</b>	<b>19 896</b>	<b>1 862 614</b>	<b>9 914</b>	<b>64 594</b>	<b>-</b>	<b>15 990</b>	<b>5 588 843</b>
<b>Surplus/(Deficit)</b>	<b>(131 980)</b>	<b>(139 080)</b>	<b>(147 546)</b>	<b>(305 359)</b>	<b>(30 122)</b>	<b>(53 183)</b>	<b>(10 522)</b>	<b>1 032 418</b>	<b>210 769</b>	<b>(19 385)</b>	<b>(320 610)</b>	<b>(2 165)</b>	<b>(60 628)</b>	<b>96</b>	<b>(12 095)</b>	<b>10 609</b>
Transfers and subsidies - capital (monetary allocations)	3 000	25 605	-	-	500	-	-	-	25 955	-	164 713	-	-	-	-	219 773
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(128 980)</b>	<b>(113 475)</b>	<b>(147 546)</b>	<b>(305 359)</b>	<b>(29 622)</b>	<b>(53 183)</b>	<b>(10 522)</b>	<b>1 032 418</b>	<b>236 724</b>	<b>(19 385)</b>	<b>(155 897)</b>	<b>(2 165)</b>	<b>(60 628)</b>	<b>96</b>	<b>(12 095)</b>	<b>230 382</b>

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Trade and other receivables from exchange transactions</b>									
Electricity	206 380	180 036	300 044	202 618	398 573	398 573	420 309	447 518	480 948
Water	397 588	588 637	427 579	651 482	449 212	449 212	472 985	498 124	524 706
Waste	19 468	34 075	34 060	45 318	39 906	39 906	46 042	52 493	59 277
Waste Water	16 516	30 054	37 627	40 410	43 099	43 099	49 194	55 605	62 349
Other trade receivables from exchange transactions	111 293	130 464	183 316	164 180	292 178	292 178	374 554	422 598	490 306
<b>Gross: Trade and other receivables from exchange transactions</b>	<b>751 245</b>	<b>963 267</b>	<b>982 625</b>	<b>1 104 007</b>	<b>1 222 968</b>	<b>1 222 968</b>	<b>1 363 084</b>	<b>1 476 339</b>	<b>1 617 586</b>
<b>Less: Impairment for debt</b>	<b>(340 317)</b>	<b>(276 210)</b>	<b>(120 000)</b>	<b>(529 214)</b>	<b>(318 538)</b>	<b>(318 538)</b>	<b>(548 952)</b>	<b>(797 487)</b>	<b>(1 065 807)</b>
Impairment for Electricity	(51 568)	(65 750)	(31 600)	(214 032)	(175 203)	(175 203)	(345 572)	(530 961)	(732 850)
Impairment for Water	(233 999)	(173 990)	(58 400)	(247 715)	(97 595)	(97 595)	(140 709)	(186 066)	(233 781)
Impairment for Waste	(10 798)	(7 450)	(5 800)	(22 787)	(13 483)	(13 483)	(21 550)	(30 440)	(39 793)
Impairment for Waste Water	(9 876)	(8 400)	(3 900)	(24 061)	(11 957)	(11 957)	(20 820)	(29 720)	(39 083)
Impairment for Other trade receivables from exchange transactions	(34 077)	(20 620)	(20 300)	(20 620)	(20 300)	(20 300)	(20 300)	(20 300)	(20 300)
<b>Total net Trade and other receivables from Exchange Transactions</b>	<b>410 928</b>	<b>687 057</b>	<b>862 625</b>	<b>574 793</b>	<b>904 430</b>	<b>904 430</b>	<b>814 133</b>	<b>678 851</b>	<b>551 779</b>
<b>Receivables from non-exchange transactions</b>									
Property rates	99 028	184 955	209 519	246 401	223 075	223 075	256 631	291 820	328 726
Less: Impairment of Property rates	(56 803)	(39 680)	(32 761)	(99 235)	(45 447)	(45 447)	(70 350)	(96 548)	(124 109)
<b>Net Property rates</b>	<b>42 225</b>	<b>145 275</b>	<b>176 758</b>	<b>147 167</b>	<b>177 628</b>	<b>177 628</b>	<b>186 281</b>	<b>195 272</b>	<b>204 617</b>
Other receivables from non-exchange transactions	124 396	126 632	71 863	63 475	23 825	23 825	22 200	22 091	21 978
Impairment for other receivables from non-exchange transactions	(96 606)	(96 606)	(41 652)	(67 283)	(10 826)	(10 826)	(28 037)	(46 874)	(65 819)
<b>Net Other receivables from non-exchange transactions</b>	<b>27 789</b>	<b>30 026</b>	<b>30 210</b>	<b>(3 808)</b>	<b>12 999</b>	<b>12 999</b>	<b>(5 838)</b>	<b>(24 783)</b>	<b>(43 842)</b>
<b>Total net Receivables from non-exchange transactions</b>	<b>70 015</b>	<b>175 301</b>	<b>206 969</b>	<b>143 359</b>	<b>190 627</b>	<b>190 627</b>	<b>180 443</b>	<b>170 489</b>	<b>160 776</b>

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

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

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>Consumables</b>									
<b>Standard Rated</b>									
Opening Balance	8 930	6 889	7 029	4 992	4 726	4 726	4 726	4 726	4 726
Acquisitions	53 474	70 515	74 342	32 862	57 003	57 003	39 210	41 053	42 982
Issues	(54 356)	(69 738)	(74 486)	(32 862)	(57 003)	(57 003)	(39 210)	(41 053)	(42 982)
Adjustments	(1 159)	(637)	(122)	–	–	–	–	–	–
Write-offs	–	–	–	–	–	–	–	–	–
<b>Closing balance - Consumables Standard Rated</b>	<b>6 889</b>	<b>7 029</b>	<b>6 762</b>	<b>4 992</b>	<b>4 726</b>	<b>4 726</b>	<b>4 726</b>	<b>4 726</b>	<b>4 726</b>
<b>Materials and Supplies</b>									
Opening Balance	11 783	12 945	38 294	29 175	31 454	31 454	31 439	31 425	31 407
Acquisitions	75 817	99 236	42 934	121 577	131 214	131 214	128 824	134 698	141 163
Issues	(74 655)	(74 182)	(40 472)	(121 577)	(131 228)	(131 228)	(128 839)	(134 715)	(141 183)
Adjustments	–	295	(187)	–	–	–	–	–	–
Write-offs	–	–	–	–	–	–	–	–	–
<b>Closing balance - Materials and Supplies</b>	<b>12 945</b>	<b>38 294</b>	<b>40 569</b>	<b>29 175</b>	<b>31 439</b>	<b>31 439</b>	<b>31 425</b>	<b>31 407</b>	<b>31 388</b>
<b>Land</b>									
Opening Balance	31 471	93 307	93 307	93 307	93 307	93 307	93 307	93 307	93 307
Acquisitions	–	–	–	–	–	–	–	–	–
<b>Sales</b>	<b>61 836</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Adjustments</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Correction of Prior period errors</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Transfers	–	–	–	–	–	–	–	–	–
<b>Closing Balance - Land</b>	<b>93 307</b>	<b>93 307</b>	<b>93 307</b>	<b>93 307</b>	<b>93 307</b>	<b>93 307</b>	<b>93 307</b>	<b>93 307</b>	<b>93 307</b>
<b>Closing Balance - Inventory &amp; Consumables</b>	<b>115 692</b>	<b>130 861</b>	<b>134 270</b>	<b>130 988</b>	<b>134 255</b>	<b>134 255</b>	<b>134 241</b>	<b>134 224</b>	<b>134 204</b>
Property, plant and equipment (PPE)									
<b>PPE at cost/valuation (excl. finance leases)</b>	<b>14 649 946</b>	<b>15 195 755</b>	<b>15 839 441</b>	<b>17 021 014</b>	<b>16 609 695</b>	<b>16 609 695</b>	<b>17 193 817</b>	<b>17 778 186</b>	<b>18 322 763</b>
<b>Leases recognised as PPE</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Less: Accumulated depreciation</b>	<b>8 680 192</b>	<b>8 916 289</b>	<b>8 903 041</b>	<b>9 501 889</b>	<b>9 185 485</b>	<b>9 185 485</b>	<b>9 453 496</b>	<b>9 745 324</b>	<b>10 080 644</b>
<b>Total Property, plant and equipment (PPE)</b>	<b>5 969 754</b>	<b>6 279 466</b>	<b>6 936 400</b>	<b>7 519 125</b>	<b>7 424 210</b>	<b>7 424 210</b>	<b>7 740 321</b>	<b>8 032 862</b>	<b>8 242 119</b>

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>LIABILITIES</b>									
Current liabilities - Financial liabilities									
Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-
<b>Current portion of long-term liabilities</b>	-	109 923	167 192	211 207	206 972	206 972	247 333	228 310	267 493
<b>Total Current liabilities - Financial liabilities</b>	-	109 923	167 192	211 207	206 972	206 972	247 333	228 310	267 493
<b>Trade and other payables from exchange transactions</b>									
Trade and other payables from exchange transactions	498 191	681 408	661 705	753 366	720 050	720 050	748 701	778 789	810 385
Other trade payables from exchange transactions	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional	12 439	11 800	40 335	11 800	40 335	40 335	40 335	40 335	40 335
Trade payables from Non-exchange transactions: Other	-	-	-	-	-	-	-	-	-
<b>VAT</b>	66 364	58 064	67 568	24 751	60 122	60 122	100 294	151 341	221 132
<b>Total Trade and other payables from exchange transactions</b>	576 994	751 272	769 608	789 917	820 507	820 507	889 330	970 465	1 071 852
<b>Non current liabilities - Financial liabilities</b>									
Borrowing	630 858	806 303	1 238 007	1 429 322	1 457 370	1 457 370	1 615 228	1 772 110	1 854 809
Other financial liabilities	-	-	-	-	-	-	-	-	-
<b>Total Non current liabilities - Financial liabilities</b>	630 858	806 303	1 238 007	1 429 322	1 457 370	1 457 370	1 615 228	1 772 110	1 854 809
<b>Provisions</b>									
Retirement benefits	321 646	254 366	271 881	269 578	263 422	263 422	267 496	271 773	276 265
<b>Total Provisions</b>	321 646	254 366	271 881	269 578	263 422	263 422	267 496	271 773	276 265

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>									
<b>CHANGES IN NET ASSETS</b>									
Accumulated Surplus/(Deficit) - opening balance	5 496 618	5 480 297	5 951 184	6 151 241	6 224 390	6 224 390	6 279 520	6 638 447	6 889 632
Restated balance	5 496 618	5 480 297	5 951 184	6 151 241	6 224 390	6 224 390	6 279 520	6 638 447	6 889 632
Surplus/(Deficit)	131 410			213 263	55 130	55 130	230 382	216 185	243 215
<b>Transfers to/from Reserves</b>	-	-	-	(5 701)	-	-	128 545	35 000	11 890
Depreciation offsets	-	-	-	-	-	-	-	-	-
<u>Other adjustments</u>	(144 502)	476 175	284 453	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	5 483 525	5 956 472	6 235 637	6 358 803	6 279 520	6 279 520	6 638 447	6 889 632	7 144 737
Reserves									
Housing Development Fund	3 265	3 265	3 545	3 265	3 545	3 545	-	-	-
<b>Capital replacement</b>	578 371	303 745	180 000	182 626	180 000	180 000	55 000	20 000	8 110
Self-insurance	-	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
<b>Other reserves</b>	-	-	-	-	-	-	-	-	-
<u>Revaluation</u>	-	-	-	-	-	-	-	-	-
Total Reserves	581 636	312 010	188 545	190 891	188 545	188 545	60 000	25 000	13 110
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>6 065 161</b>	<b>6 268 482</b>	<b>6 424 182</b>	<b>6 549 694</b>	<b>6 468 065</b>	<b>6 468 065</b>	<b>6 698 447</b>	<b>6 914 632</b>	<b>7 157 847</b>

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

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b><u>Demographics</u></b>											
Population	2011 Census	289	332	334	334	410	410	410	410	410	410
Females aged 5 - 14	2011 Census	32	37	31	31	47	47	47	47	47	47
Males aged 5 - 14	2011 Census	32	35	31	31	45	45	45	45	45	45
Females aged 15 - 34	2011 Census	61	38	74	74	84	84	84	84	84	84
Males aged 15 - 34	2011 Census	56	70	69	70	79	79	79	79	79	79
Unemployment	2011 Census	46	46	39	39	39	39	39	39	39	39
<b><u>Monthly household income (no. of households)</u></b>											
No income	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	18	5	137	137	137	137	137	137	137	137
R1 - R1 600	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	5	14	93	93	93	93	93	93	93	93
R1 601 - R3 200	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	10	5	17	17	17	17	17	17	17	17
R3 201 - R6 400	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	14	14	14	14	14	14	14	14
R6 401 - R12 800	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	15	15	15	15	15	15	15	15
R12 801 - R25 600	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	12	12	12	12	12	12	12	12
R25 601 - R51 200	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	5	5	5	5	5	5	5	5
R52 201 - R102 400	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	1	1	1	1	1	1	1	1
R102 401 - R204 800	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	0	0	0	0	0	0	0	0
R204 801 - R409 600	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	0	0	0	0	0	0	0	0
R409 601 - R819 200	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	-	-	-	-	-	-	-	-
> R819 200	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	-	-	-	-	-	-	-	-

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

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



Table 77 MBRR Table SA32 - List of external mechanisms

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

Table 78 MBRR Table SA38 - Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2023/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Community and Social Services	RECOVERIES CEMETERIES	PC00000000000000000000000000000000	Default Project (PD)		A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	3 348	4 713	4 554	4 722	4 818
Community and Social Services	PREV NTVL CEMETERIES	PC0010020010110020010110020000000000_00001	Preventative Maintenance: Interval Based		A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Preventative Maintenance:Interval Based-Community Assets-Community Facilities-Cemeteries/Crematoria-Buildings	Whole of the Municipality	461	1 179	1 220	1 278	1 338
Community and Social Services	COST-PREV NTVL CEMETERIES	PC0010020010110020010110020000000000_00002	Preventative Maintenance: Interval Based		A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Preventative Maintenance:Interval Based-Community Assets-Community Facilities-Cemeteries/Crematoria-Buildings	Whole of the Municipality	20	811	392	470	517
Community and Social Services	COST-CORRECT EMERGENCY CEMETERIES	PC0010020020202020010110020000000000_00002	Corrective Maintenance: Emergency		A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities-Cemeteries/Crematoria-Buildings	Whole of the Municipality	8	82	10	12	13
Community and Social Services	CORRECT EMERGENCY MACHINERY & EQUIPMENT	PC0010020020202090000000000000000000_00001	Corrective Maintenance: Emergency		A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment	Whole of the Municipality	–	1	5	5	5
Community and Social Services	HR COST CEMETERIES	PC0020000000000000000000000000000000_00000	Human Resources		A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	6 521	5 944	6 102	6 438	6 788
Community and Social Services	OP COST CEMETERIES	PC0020000000000000000000000000000000_00000	Municipal Day to Day Running Cost		A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	3 587	3 694	3 813	3 953	4 084
Community and Social Services	OP COST BURIAL SERVICES	PC0030017010000000000000000000000000_00002	Typical Work Streams		A diverse, socially cohesive society with a common	Growth	Typical Work Streams-Community Development-Burials	Whole of the Municipality	797	–	–	–	–
Community and Social Services	RECOVERIES BUILDINGS	PC0000000000000000000000000000000000_00000	Default Project (PD)		An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	3 633	38	3 082	2 612	2 324
Community and Social Services	PREV NTVL MUNICIPAL BUILDINGS	PC0010020010110030010110020000000000_00001	Preventative Maintenance: Interval Based		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance:Interval Based-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	–	187	196	205	214
Community and Social Services	COST-PREV NTVL MUNICIPAL BUILDINGS	PC0010020010110030010110020000000000_00025	Preventative Maintenance: Interval Based		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance:Interval Based-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	–	71	60	72	79
Community and Social Services	CORRECT EMERGENCY MUNICIPAL BUILDINGS	PC0010020020202030010110020000000000_00001	Corrective Maintenance: Emergency		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	–	453	475	497	521
Community and Social Services	COST-CORRECT EMERGENCY MUN BUILDINGS	PC0010020020202030010110020000000000_00018	Corrective Maintenance: Emergency		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	2 431	4 147	3 756	4 446	4 891
Community and Social Services	CORRECT EMERGENCY MACHINERY & EQUIPMENT	PC0010020020202090000000000000000000_00013	Corrective Maintenance: Emergency		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment	Whole of the Municipality	–	12	12	13	14
Community and Social Services	HR COST BUILDINGS	PC0020000000000000000000000000000000_00000	Human Resources		An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	9 979	10 812	11 358	11 926	12 523
Community and Social Services	OP COST BUILDINGS	PC0020000000000000000000000000000000_00000	Municipal Day to Day Running Cost		An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	654	865	845	885	928
Community and Social Services	RECOVERIES HALLS	PC0000000000000000000000000000000000_00000	Default Project (PD)		An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	10 132	13 525	12 643	13 235	13 384
Community and Social Services	PREV NTVL HALL BUILDINGS	PC0010020010110020010110020000000000_00001	Preventative Maintenance: Interval Based		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance:Interval Based-Community Assets-Community Facilities-Halls-Buildings	Whole of the Municipality	75	328	344	360	377
Community and Social Services	COST-PREV NTVL HALL BUILDINGS	PC0010020010110020010110020000000000_00002	Preventative Maintenance: Interval Based		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance:Interval Based-Community Assets-Community Facilities-Halls-Buildings	Whole of the Municipality	3	45	137	164	181
Community and Social Services	CORRECT EMERGENCY HALL BUILDINGS	PC0010020020202030010110020000000000_00001	Corrective Maintenance: Emergency		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities-Halls-Buildings	Whole of the Municipality	–	65	62	65	68
Community and Social Services	COST-CORRECT EMERGENCY HALL BUILDINGS	PC0010020020202030010110020000000000_00003	Corrective Maintenance: Emergency		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities-Halls-Buildings	Whole of the Municipality	178	548	231	272	300
Community and Social Services	CORRECT EMERGENCY MACHINERY & EQUIPMENT	PC0010020020202090000000000000000000_00014	Corrective Maintenance: Emergency		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment	Whole of the Municipality	–	7	7	8	8
Community and Social Services	HR COST HALLS	PC0020000000000000000000000000000000_00000	Human Resources		An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	13 611	15 378	15 675	16 458	17 281
Community and Social Services	OP COST HALLS	PC0020000000000000000000000000000000_00000	Municipal Day to Day Running Cost		An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	12 083	12 366	12 685	12 750	13 021
Community and Social Services	FUNCTIONS AND EVENTS: CIVIC FUNCTIONS	PC0030177010000000000000000000000000_00001	Typical Work Streams		An efficient and responsive econ inf network	Inclusion and access	Typical Work Streams-Functions and Events-Civic Functions	Whole of the Municipality	6	–	–	–	–
Community and Social Services	RECOVERIES MUNICIPAL BUILDINGS	PC0000000000000000000000000000000000_00000	Default Project (PD)		An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	(32 571)	(37 200)	(45 076)	(44 739)	(46 460)
Community and Social Services	PREV NTVL MUNICIPAL BUILDINGS	PC0010020010110030010110020000000000_00002	Preventative Maintenance: Interval Based		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance:Interval Based-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	1 113	1 396	1 444	1 512	1 583
Community and Social Services	CORRECT EMERGENCY MUNICIPAL BUILDINGS	PC0010020020202030010110020000000000_00010	Corrective Maintenance: Emergency		An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	3 142	4 400	4 324	4 528	4 740
Community and Social Services	HR COST MUNICIPAL BUILDINGS	PC0020000000000000000000000000000000_00000	Human Resources		An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	2 779	2 884	3 345	3 513	3 689
Community and Social Services	OP COST MUNICIPAL BUILDINGS	PC0020000000000000000000000000000000_00000	Municipal Day to Day Running Cost		An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	40 407	45 736	47 518	47 237	48 940
Community and Social Services	RECOVERIES LIBRARIES	PC0000000000000000000000000000000000_00000	Default Project (PD)		A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	9 750	12 182	11 872	12 450	12 338
Community and Social Services	PREV NTVL LIBRARY BUILDINGS	PC0010020010110020010110020000000000_00001	Preventative Maintenance: Interval Based		A diverse, socially cohesive society with a common	Growth	Facilities-Libraries-Buildings	Whole of the Municipality	–	25	26	28	29
Community and Social Services	COST-PREV NTVL LIBRARY BUILDINGS	PC0010020010110020010110020000000000_00002	Preventative Maintenance: Interval Based		A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Preventative Maintenance:Interval Based-Community Assets-Community Facilities-Libraries-Buildings	Whole of the Municipality	4	22	67	80	88
Community and Social Services	CORRECT EMERGENCY LIBRARY BUILDINGS	PC0010020020202030010110020000000000_00001	Corrective Maintenance: Emergency		A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities-Libraries-Buildings	Whole of the Municipality	–	35	37	39	41
Community and Social Services	COST-CORRECT EMERGENCY LIBRARY BUILDING	PC0010020020202030010110020000000000_00002	Corrective Maintenance: Emergency		A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities-Libraries-Buildings	Whole of the Municipality	180	382	238	281	309
Community and Social Services	HR COST LIBRARIES	PC0020000000000000000000000000000000_00000	Human Resources		A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	17 598	18 702	20 021	21 022	22 074
Community and Social Services	HR COST LIBRARIES	PC0020000000000000000000000000000000_00000	Human Resources		A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	–	713	746	779	779
Community and Social Services	OP COST LIBRARIES	PC0020000000000000000000000000000000_00000	Municipal Day to Day Running Cost		A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	6 014	7 085	7 230	7 303	7 555
Community and Social Services	OP COST LIBRARIES KZN GRANT 18	PC0020000000000000000000000000000000_00000	Municipal Day to Day Running Cost		A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	–	2	–	–	–
Community and Social Services	LIBRARY WEEK	PC0030017014000000000000000000000000_00003	Typical Work Streams		A diverse, socially cohesive society with a common	Growth	Typical Work Streams-Community Development-Library Programmes	Whole of the Municipality	11	–	–	–	–
Community and Social Services	HR COST CYBER CADET	PC0020000000000000000000000000000000_00000	Municipal Day to Day Running Cost		A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	1 087	1 023	1 074	1 125	1 177

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

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2023/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Energy Sources		HR COST ELECTRICAL AND GAS	PO02200000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	46 747	49 479	53 574	56 185	58 984	
Energy Sources		HR COST ELECTRICAL AND GAS, EEDSM	PO02200000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	-	179	-	-	-	
Energy Sources		OP COST ELECT & GAS EFFICIENCY & DEMAND	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	134	521	770	-	700	
Energy Sources		OP COST ELECTRICAL AND GAS	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	89 288	236 147	265 893	288 181	314 657	
Energy Sources		PRIVATE JOBBING: EPW	PO02200000000000000000000000000000	EPW Projects	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	648	419	408	427	447	
Energy Sources		STD CONNECTIONS: MUNICIPALITY FUND	PO02200000000000000000000000000000	EPW Projects	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	-	221	213	223	233	
Energy Sources		RECOVERIES ELECTRICAL PLANNING	PO00000000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	3 525	6 494	6 046	6 306	6 270	
Energy Sources		HR COST ELECTRICITY	PO02200000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	10 259	11 355	11 018	11 569	12 148	
Energy Sources		OP COST ELECTRICITY	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	216	349	331	347	364	
Energy Sources		RECOVERIES STREET LIGHTS	PO00000000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	(9 349)	(9 840)	(11 988)	(15 006)	(17 087)	
Energy Sources		PREV NTVL MV MINI-SUBSTATION	PO01100110010110010000000000000000_0003	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Mini-substations	Whole of the Municipality	-	188	297	311	326	
Energy Sources		PREV NTVL LV CONDUCTOR	PO01100110010110010000000000000000_0003	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	Whole of the Municipality	-	1 571	1 648	1 726	1 807	
Energy Sources		COST-PREV NTVL LV CONDUCTOR	PO01100110010110010000000000000000_0005	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	Whole of the Municipality	-	235	715	858	944	
Energy Sources		PREV NTVL PUBLIC LIGHTING	PO01100110010110010000000000000000_0001	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Public Lighting	Whole of the Municipality	849	945	614	643	673	
Energy Sources		COST-PREV NTVL PUBLIC LIGHTING	PO01100110010110010000000000000000_0002	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Public Lighting	Whole of the Municipality	-	1 718	-	-	-	
Energy Sources		CORRECT EMERGENCY MV MINI-SUBSTATION	PO0110011002022001001001000000000000_0004	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks MV Mini-substations	Whole of the Municipality	-	89	93	97	102	
Energy Sources		CORRECT EMERGENCY LV CONDUCTOR	PO01100110020220010000000000000000_0002	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	Whole of the Municipality	-	670	703	736	770	
Energy Sources		COST-CORRECT EMERGENCY LV CONDUCTOR	PO01100110020220010000000000000000_0004	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	Whole of the Municipality	-	4 534	1 078	1 284	1 423	
Energy Sources		CORRECT EMERGENCY PUBLIC LIGHTING	PO01100110020220010000000000000000_0001	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks Public Lighting	Whole of the Municipality	1 692	1 404	1 472	1 542	1 614	
Energy Sources		COST-CORRECT EMERGENCY PUBLIC LIGHTING	PO01100110020220010000000000000000_0003	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks Public Lighting	Whole of the Municipality	14 087	10 888	16 313	21 610	23 771	
Energy Sources		HR COST STREET LIGHTS	PO02200000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	11 602	13 045	14 154	14 863	15 606	
Energy Sources		OP COST STREET LIGHTS	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	3 878	5 447	4 913	5 129	5 332	
Energy Sources		RECOVERIES PROCESS CONTROL	PO00000000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	4 048	4 556	6 065	6 305	6 484	
Energy Sources		PREV NTVL TRAFFIC SIGNS	PO0110011001011002030000000000000000_0002	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	119	570	598	626	656	
Energy Sources		COST-PREV NTVL TRAFFIC SIGNS	PO0110011001011002030000000000000000_0005	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	-	58	-	-	-	
Energy Sources		CORRECT EMERGENCY TRAFFIC SIGNS	PO0110011002022002030000000000000000_0002	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	1 892	4 492	4 612	4 829	5 056	
Energy Sources		COST-CORRECT EMERGENCY TRAFFIC SIGNS	PO0110011002022002030000000000000000_0004	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	-	415	1 260	1 512	1 663	
Energy Sources		PREV NTVL MACHINERY & EQUIPMENT	PO0110020201011009000000000000000000_0004	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment	Whole of the Municipality	14 061	14 735	14 616	15 303	16 022	
Energy Sources		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PO0110020202020900000000000000000000_0005	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	37	39	40	42	
Energy Sources		HR COST PROCESS CONTROL	PO02200000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	4 367	5 027	5 212	5 473	5 748	
Energy Sources		OP COST PROCESS CONTROL	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	3 974	6 662	6 548	6 861	6 934	
Environmental Protection		RECOVERIES POLLUTION	PO00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	2 554	2 633	2 608	2 712	2 712	
Environmental Protection		PREV NTVL MUNICIPAL BUILDINGS	PO0110020201011003030000000000000000_0006	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	31	32	34	35	
Environmental Protection		CORRECT PLANNED PUBLIC OPEN SPACE LAND	PO0110020202011002030000000000000000_0001	Corrective Maintenance: Planned	A diverse, socially cohesive society with a common	Growth	Maintenance Non-Infrastructure Corrective Maintenance Planned Community Assets Community Facilities Public Open Space Land	Whole of the Municipality	-	25	-	-	-	
Environmental Protection		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PO0110020202020900000000000000000000_0007	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	77	37	65	69	72	
Environmental Protection		HR COST POLLUTION	PO02200000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	4 059	3 738	4 462	4 685	4 520	
Environmental Protection		OP COST POLLUTION	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	633	1 124	1 109	1 165	1 219	
Environmental Protection		AIR QUALITY AWARENESS	PO0201150010000000000000000000000000_0001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Environmental Air Quality Management	Whole of the Municipality	16	-	-	-	-	
Environmental Protection		ALIEN AND INVASIVE TREES	PO0201150080000000000000000000000000_0001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Environmental Alien and Invasive Trees	Whole of the Municipality	54	-	-	-	-	
Executive and Council		RECOVERIES MAYORAL	PO00000000000000000000000000000000	Default Project (PD)	Respons, account, effective and ethical local govern	Governance	Default Transactions	Whole of the Municipality	(108 505)	(108 886)	(102 839)	(107 879)	(113 164)	

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Review & Expenditure Framework		
									Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Executive and Council	REV MAYORAL SALES	P00000000000000000000000000000000	Default Project (P)	Respons, account, effective and effic local govern	Governance	Default Transactions	Whole of the Municipality	-	-	-	-	-
	Executive and Council	PREV NTLA RALS AND BALLAST	P00010010010050010020000000000000_00001	Preventive Maintenance: Interval Based	Respons, account, effective and effic local govern	Governance	Maintenance Infrastructure Preventive Maintenance Interval Based Rail Infrastructure Rail Lines and Ballast	Whole of the Municipality	-	35	36	38	40
	Executive and Council	CORRECT EMERGENCY MUNICIPAL BUILDINGS	P00010020020020030010010020000000_00003	Corrective Maintenance: Emergency	Respons, account, effective and effic local govern	Governance	Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	1	-	-	-	-
	Executive and Council	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P00010020020020030010010020000000_00018	Corrective Maintenance: Emergency	Respons, account, effective and effic local govern	Governance	Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	2	2	3	3
	Executive and Council	HR COST MAYORAL	P00020000000000000000000000000000	Municipal Running Cost	Respons, account, effective and effic local govern	Governance	Municipal Running Cost	Whole of the Municipality	55 684	61 383	62 712	65 880	69 212
	Executive and Council	CO COST MAYORAL	P00020000000000000000000000000000	Municipal Day by Day Running Cost	Respons, account, effective and effic local govern	Governance	Municipal Running Cost	Whole of the Municipality	35 392	40 116	34 299	35 897	37 581
	Executive and Council	SP PROG-CHURCH ENG-TEEN PREGN & HIV/AIDS	P00030002010000000000000000000000_00001	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams ADGSHW, Tuberculosis and Cancer Awareness and Information	Whole of the Municipality	20	0	0	0	0
	Executive and Council	WORLD AIDS DAY	P00030002010000000000000000000000_00001	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams ADGSHW, Tuberculosis and Cancer Aids Day	Whole of the Municipality	92	2	2	2	2
	Executive and Council	COMM ENAGE COO POLICES AND BY LAWS	P00030060030000000000000000000000_00001	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Communication and Public Participation By-laws Promulgation	Whole of the Municipality	-	1	9	9	9
	Executive and Council	EXECUTIVE MAYOR CAMPAIGNS	P00030060040000000000000000000000_00000	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Communication and Public Participation Mayor/Executive Mayor or Campaigns	Whole of the Municipality	103	-	-	-	-
	Executive and Council	EXECUTIVE MAYOR CAMPAIGNS	P00030060040000000000000000000000_00022	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Communication and Public Participation Mayor/Executive Mayor or Campaigns	Whole of the Municipality	1 175	-	-	-	-
	Executive and Council	PUBLIC PARTICIPATION ROADS SHOWS	P00030060060000000000000000000000_00001	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Communication and Public Participation Public Participation Meeting	Whole of the Municipality	-	9	9	9	9
	Executive and Council	PUBLIC PARTICIPATION MEETING	P00030060060000000000000000000000_00002	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Communication and Public Participation Public Participation Meeting	Whole of the Municipality	67	-	9	10	10
	Executive and Council	SP PROG-PARENT CHILDREN CHILD HEAD FAM	P00030070010000000000000000000000_00002	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Child Programmes	Whole of the Municipality	15	2	15	16	17
	Executive and Council	SP PROG-TALENT SHW PEOPLE W DISABILITIES	P00030070040000000000000000000000_00001	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Disability	Whole of the Municipality	-	1	1	1	1
	Executive and Council	SP PROG-SOLIDARITY SUMMIT/AGM	P00030070040000000000000000000000_00002	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Disability	Whole of the Municipality	0	6	6	7	7
	Executive and Council	SP PROG-ALIBABA AWARENESS CAMPAIGN	P00030070040000000000000000000000_00003	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Disability	Whole of the Municipality	3	10	10	11	11
	Executive and Council	SP PROG-AW AGAINST ABUSE OF SEN CITIZENS	P00030070070000000000000000000000_00001	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Elderly	Whole of the Municipality	-	1	6	6	6
	Executive and Council	SP PROG-SPORTS DAY FOR SEN CITIZENS	P00030070070000000000000000000000_00002	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Elderly	Whole of the Municipality	-	135	202	212	222
	Executive and Council	SP PROG-SENIOR CITIZENS SUMMIT/AGM	P00030070070000000000000000000000_00003	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Elderly	Whole of the Municipality	1	6	5	6	6
	Executive and Council	SP PROG-CHRISTMAS PARTY FOR SEN CITIZENS	P00030070070000000000000000000000_00004	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Elderly	Whole of the Municipality	-	860	1	1	1
	Executive and Council	YOUTH MANAGER - STRATEGIC PARTNERSHIP	P00030070170020000000000000000000_00001	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Youth Projects Youth Development	Whole of the Municipality	137	-	35	37	38
	Executive and Council	YOUTH MANAGER - UNIVERSITY REGISTRATIONS	P00030070170020000000000000000000_00002	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Youth Projects Youth Development	Whole of the Municipality	588	768	510	534	559
	Executive and Council	YOUTH MANAGER - COMM YOUTH MONTH CELEBR	P00030070170020000000000000000000_00003	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Youth Projects Youth Development	Whole of the Municipality	455	1 638	1 460	1 528	1 600
	Executive and Council	YOUTH MANAGER: GALA DINNER TOP ACHIEVERS	P00030070170020000000000000000000_00005	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Youth Projects Youth Development	Whole of the Municipality	19	380	187	196	205
	Executive and Council	YOUTH MANAGER - ANNUAL YOUTH SUMMIT	P00030070170020000000000000000000_00006	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Youth Projects Youth Development	Whole of the Municipality	139	284	152	159	167
	Executive and Council	YOUTH MANAGER - CAREER EXPO	P00030070170020000000000000000000_00007	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Youth Projects Youth Development	Whole of the Municipality	198	3	-	-	-
	Executive and Council	YOUTH MANAGER - SKILLS DEVELOPMENT	P00030070170020000000000000000000_00008	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Youth Projects Youth Development	Whole of the Municipality	1	68	95	99	104
	Executive and Council	STEM - MATHS AND SCIENCE PROGRAM	P00030070170020000000000000000000_00009	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Community Development Youth Projects Youth Development	Whole of the Municipality	-	-	33	36	37
	Executive and Council	SUKUMA SAKHE - LTT MEETING	P00030070700000000000000000000000_00002	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Events and Organisations	Whole of the Municipality	4	4	4	4	5
	Executive and Council	SUKUMA SAKHE: LOCAL AIDS COUNCIL MEETING	P00030070700000000000000000000000_00003	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Events and Organisations	Whole of the Municipality	-	16	11	11	12
	Executive and Council	SUKUMA SAKHE - LAC QUART OUTREACH PROG	P00030070700000000000000000000000_00004	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Events and Organisations	Whole of the Municipality	48	174	169	177	185
	Executive and Council	COUNCILLORS ANNUAL REVIEW	P00030070700000000000000000000000_00005	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Events and Organisations	Whole of the Municipality	73	151	1	1	1
	Executive and Council	COUNCIL SUPP - STATE OF THE CITY ADDRESS	P00030070700000000000000000000000_00002	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	7	19	20	21
	Executive and Council	MAYORAL BUSINESS BREAKFAST	P00030070700000000000000000000000_00003	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	10	10	10	11
	Executive and Council	PHILA MANA CAMPAIGN	P00030070700000000000000000000000_00005	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	2	2	2	2
	Executive and Council	ZADI CAMP	P00030070700000000000000000000000_00006	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	1	1	1	1
	Executive and Council	TRAD LEAD - HANGANA MILHATI OWAZANYO	P00030070700000000000000000000000_00007	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	4	1	39	41	43
	Executive and Council	TRAD LEAD PRACTITIONERS FORUM SUMMIT	P00030070700000000000000000000000_00009	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	6	5	6	6
	Executive and Council	SP PROG-HUMAN RIGHTS DAY AND FREEDOM DAY	P00030070700000000000000000000000_00010	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	1	36	37	38
	Executive and Council	SP PROG-MATHS & SCIENCE PROMOTION PROG	P00030070700000000000000000000000_00011	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	2	1	1	1
	Executive and Council	SP PROG-MATRIC EXAM PRAYER	P00030070700000000000000000000000_00012	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	2	21	22	23
	Executive and Council	SP PROG-MSUMS SUMMIT	P00030070700000000000000000000000_00013	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	5	13	13	13	14
	Executive and Council	SP PROG- WOMENS SUMMIT	P00030070700000000000000000000000_00014	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	1	6	6	7	7
	Executive and Council	SP PROG-MANDELA DAY	P00030070700000000000000000000000_00015	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	421	707	671	702	736
	Executive and Council	MAYORAL CHARITY GOLF DAY	P00030070700000000000000000000000_00016	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	5	33	35	37
	Executive and Council	CIVIL FUNERALS FOR COUNCILLORS	P00030070700000000000000000000000_00020	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	261	141	94	98	103
	Executive and Council	FUNERALS OTHER	P00030070700000000000000000000000_00021	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	41	-	-	-	-
	Executive and Council	SPECIAL EVENTS & FUNCTIONS	P00030070700000000000000000000000_00022	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	517	531	531	547
	Executive and Council	ROYAL HOUSE OF ORIGIN	P00030070700000000000000000000000_00023	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	23	233	248	264
	Executive and Council	STATE OF CITY	P00030070700000000000000000000000_00024	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	650	538	568	584
	Executive and Council	HR ROADSHOWS	P00030070700000000000000000000000_00045	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	29	-	-	-	-
	Executive and Council	NGOMA FESTIVAL	P00030020010000000000000000000000_00004	Typical Work Streams	Respons, account, effective and effic local govern	Governance	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	368	-	-	-	-

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

R thousand								Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Audited Outcome 2023/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Executive and Council	BOYS TO MEN	P0003028010000000000000000000000000_00005	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	123	215	-	-	-	-
Executive and Council	GRLS TO WOMAN	P0003028010000000000000000000000000_00006	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	123	215	-	-	-	-
Executive and Council	BP ROAD SHOWS	P0003044090000000000000000000000000_00001	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance IDP Planning and Revision	Whole of the Municipality	1 202	1 562	1 512	1 583	1 657	
Executive and Council	STRATEGIC PARTNERSHIP	P0003044071600100000000000000000000_00000	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	46	-	-	-	-	-
Executive and Council	SUKUMA SAKHE - STRATEGIC PARTNERSHIP	P0003044071600100000000000000000000_00001	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	13	-	-	-	-	-
Executive and Council	COUNCL SESSION CORP STRATEGIC PLAN PROG	P0003044071600100000000000000000000_00003	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	5	-	-	-	-
Executive and Council	STRATEGIC PLANNING WORKSHOPS & SESSIONS	P0003044071600100000000000000000000_00004	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	284	160	228	239	250	
Executive and Council	STRATEGIC PARTNERSHIP	P0003044071600100000000000000000000_00005	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	5	-	-	-	-	-
Executive and Council	SUKUMA SAKHE - STRATEGIC PARTNERSHIP	P0003044071600100000000000000000000_00006	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	-	13	14	15	
Executive and Council	STRATEGIC PARTNERSHIP	P0003044071600100000000000000000000_00007	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	36	83	86	91	
Executive and Council	KNOW YOUR WARD CAMPAIGN	P0003048001000000000000000000000000_00001	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Ward Committees Ward Initiatives	Whole of the Municipality	-	1	18	19	19	
Executive and Council	WARD COMMITTEE ANNUAL REVIEW	P0003048010000000000000000000000000_00002	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Ward Committees Ward Initiatives	Whole of the Municipality	-	7	8	8	8	
Executive and Council	RECOVERIES DMM CORPORATE SERVICES	P0000000000000000000000000000000000	Default Project (PD)	Respons. account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	628	1 181	1 511	1 569	1 595	
Executive and Council	HR COST DMM CORP SERVICE	P0002000000000000000000000000000000	Human Resources	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	4 195	2 688	2 931	3 078	3 233	
Executive and Council	OP COST DMM CORP SERVICE	P0002000000000000000000000000000000	Municipal Day :to Day Running Cost	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	82	133	142	145	148	
Executive and Council	RECOVERIES DMM ITS	P0000000000000000000000000000000000	Default Project (PD)	Respons. account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	1 746	1 994	2 704	2 796	2 834	
Executive and Council	HR COST DMM ITS	P0002000000000000000000000000000000	Human Resources	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	5 302	6 072	7 478	7 852	8 204	
Executive and Council	OP COST DMM ITS	P0002000000000000000000000000000000	Municipal Day :to Day Running Cost	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	118	195	214	224	235	
Executive and Council	RECOVERIES MSI GRANT	P0000000000000000000000000000000000	Default Project (PD)	Respons. account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	1 151	1 446	1 366	1 417	1 419	
Executive and Council	HR COST MSI GRANT	P0002000000000000000000000000000000	Human Resources	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	2 228	2 994	3 133	3 285	3 448	
Executive and Council	OP COST MSI GRANT	P0002000000000000000000000000000000	Municipal Day :to Day Running Cost	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	95	164	165	173	181	
Executive and Council	RECOVERIES DMM COMM SERVICE	P0000000000000000000000000000000000	Default Project (PD)	Respons. account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	1 219	1 746	1 759	1 822	1 858	
Executive and Council	HR COST DMM COMM SERVICE	P0002000000000000000000000000000000	Human Resources	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	4 383	5 513	6 607	6 938	7 286	
Executive and Council	OP COST DMM COMM SERVICE	P0002000000000000000000000000000000	Municipal Day :to Day Running Cost	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	112	123	136	143	150	
Executive and Council	RECOVERIES MUNICIPAL MANAGER	P0000000000000000000000000000000000	Default Project (PD)	Respons. account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(3 673)	(3 312)	(3 852)	(4 048)	(4 207)	
Executive and Council	HR COST MUNICIPAL MANAGER	P0002000000000000000000000000000000	Human Resources	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	2 973	3 183	3 698	3 842	4 035	
Executive and Council	OP COST MUNICIPAL MANAGER	P0002000000000000000000000000000000	Municipal Day :to Day Running Cost	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	189	218	204	213	223	
Executive and Council	M-MAN: SPECIAL EVENTS & FUNCTIONS	P0003017055000000000000000000000000_00051	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	-	17	18	19	
Executive and Council	RECOVERIES PERFORMANCE MANAGEMENT	P0000000000000000000000000000000000	Default Project (PD)	Respons. account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	880	1 072	975	1 017	1 021	
Executive and Council	HR COST PERFORMANCE MANAGEMENT	P0002000000000000000000000000000000	Human Resources	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	2 113	2 491	2 602	2 733	2 870	
Executive and Council	OP COST PERFORMANCE MANAGEMENT	P0002000000000000000000000000000000	Municipal Day :to Day Running Cost	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	134	165	655	686	718	
Finance and Administration	RECOVERIES ADMIN & CORP SUPPORT	P0000000000000000000000000000000000	Default Project (PD)	Respons. account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(25 395)	(23 668)	(26 238)	(27 545)	(28 929)	
Finance and Administration	HR COST ADMIN AND CORPORATE SUPPORT	P0002000000000000000000000000000000	Human Resources	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	19 632	26 023	25 124	26 380	27 698	
Finance and Administration	OP COST ADMIN AND CORPORATE SUPPORT	P0002000000000000000000000000000000	Municipal Day :to Day Running Cost	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	1 922	2 450	2 251	2 355	2 464	
Finance and Administration	STRATEGIC PLANNING WORKSHOPS AND SESSION	P0003044071600100000000000000000000_00008	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	15	261	273	286	
Executive and Council	RECOVERIES FINANCE MANAGEMENT	P0000000000000000000000000000000000	Default Project (PD)	Respons. account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	1 334	1 834	1 821	1 903	1 907	
Executive and Council	HR COST DMM COO	P0002000000000000000000000000000000	Human Resources	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	4 385	5 785	6 358	6 677	7 012	
Executive and Council	OP COST DMM COO	P0002000000000000000000000000000000	Municipal Day :to Day Running Cost	Respons. account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	98	116	129	136	142	
Executive and Council	DM COO: SPECIAL EVENTS & FUNCTIONS	P0003017055000000000000000000000000_00050	Typical Work Streams	Respons. account, effective and effc local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	-	2	2	2	
Finance and Administration	EMBLEMEN LIBRARY SEDAN VEHICLE	PC1002001000000000000000000000000000_00035	Capital Non-Infrastructure New	An efficient and responsi econ of netw	Inclusion and access	Non-Infrastructure New Transport Assets	Umtshathuze Ward West 13	-	-	-	-	-	
Finance and Administration	NEW VEHICLES: 3X BMW	PC1002001000000000000000000000000000_00036	Capital Non-Infrastructure New	An efficient and responsi econ of netw	Inclusion and access	Non-Infrastructure New Transport Assets	Whole of the Municipality	-	-	-	-	-	
Finance and Administration	NEW VEHICLES: 1 X TOYOTA FORTUNER	PC1002001000000000000000000000000000_00037	Capital Non-Infrastructure New	An efficient and responsi econ of netw	Inclusion and access	Non-Infrastructure New Transport Assets	Whole of the Municipality	-	-	-	-	-	
Finance and Administration	RECOVERIES FLEET	P0000000000000000000000000000000000	Default Project (PD)	An efficient and responsi econ of netw	Inclusion and access	Default Transactions	Whole of the Municipality	(42 327)	(56 517)	(118 437)	(140 004)	(153 960)	
Finance and Administration	PREVENT. INTERVAL MANTAN FLEET	P0001002001001000000000000000000000_00001	Vehicles: Preventative Maint: Int Based	An efficient and responsi econ of netw	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Transport Assets	Whole of the Municipality	304	5 137	5 415	5 670	5 936	
Finance and Administration	COSTING PREVENT. INTERVAL MANTAN FLEET	P0001002001001000000000000000000000_00003	Vehicles: Preventative Maint: Int Based	An efficient and responsi econ of netw	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Transport Assets	Whole of the Municipality	39 086	23 616	50 787	59 928	65 921	
Finance and Administration	PREV COND MACHINERY & EQUIPMENT	P0001002001002000000000000000000000_00008	Preventative Maintenance: Condition Based	An efficient and responsi econ of netw	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Condition Based Machinery and Equipment	Whole of the Municipality	-	65	68	71	74	
Finance and Administration	CORRECT EQUIPMENT MACHINERY & EQUIPMENT	P0001002002002000000000000000000000_00007	Corrective Maintenance: Emergency	An efficient and responsi econ of netw	Inclusion and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	6	7	7	7	
Finance and Administration	CORR. EMERGENCY MANTAN FLEET	P0001002002002001000000000000000000_00001	Vehicles: Corrective Maint: Emergency	An efficient and responsi econ of netw	Inclusion and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Transport Assets	Whole of the Municipality	13 147	19 898	20 873	21 855	22 843	

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Finance and Administration		COSTING CORR. EMERGENCY MAINTAN FLEET	PO0010020202020100000000000000000000_00003	Vehicles: Corrective Maint: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure Corrective Maintenance-Emergency: Transport Assets	Whole of the Municipality	-	2 433	-	-	-
Finance and Administration		REPAIRS TO FLEET - INSURANCE CLAIMS	PO0010020202020100000000000000000000_00004	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	Maintenance-Non-infrastructure Corrective Maintenance-Emergency: Transport Assets	Whole of the Municipality	170	228	213	223	233
Finance and Administration		HR COST FLEET	PO0020000000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	16 895	19 110	18 443	19 363	20 328
Finance and Administration		OP COST FLEET	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	67 693	59 806	50 686	55 228	75 183
Finance and Administration		RECOVERIES HCM	PO0000000000000000000000000000000000	Default Project (PD)	A skilled and capable workforce to support an growth	Governance	Default Transactions	Whole of the Municipality	(12 449)	(9 286)	(7 371)	(7 764)	(8 172)
Finance and Administration		HR COST HCM: HUMAN CAPITAL MANAGEMENT	PO0020000000000000000000000000000000	Human Resources	A skilled and capable workforce to support an growth	Governance	Municipal Running Cost	Whole of the Municipality	9 795	8 572	8 183	8 593	9 023
Finance and Administration		OP COST HCM: ADMIN	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	Municipal Running Cost	Whole of the Municipality	356	426	424	444	465
Finance and Administration		OP COST HCM: HUMAN CAPITAL MANAGEMENT	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	Municipal Running Cost	Whole of the Municipality	413	1 159	1 129	1 182	1 236
Finance and Administration		OP COST HCM: ORG DEV	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	Municipal Running Cost	Whole of the Municipality	1 728	328	336	352	368
Finance and Administration		WORKERS DAY EVENTS	PO0030170050000000000000000000000000_00001	Typical Work Streams	A skilled and capable workforce to support an growth	Governance	Typical Work Streams-Functions and Events:Special Events and Functions	Whole of the Municipality	224	-	-	-	-
Finance and Administration		CATERING FOR INTERVIEWS	PO0030200003000000000000000000000000_00001	Typical Work Streams	A skilled and capable workforce to support an growth	Governance	Typical Work Streams-Human Resources:Human Resource Management	Whole of the Municipality	-	2	2	2	2
Finance and Administration		RECOVERIES MANAGEMENT SERVICES	PO0000000000000000000000000000000000	Default Project (PD)	A skilled and capable workforce to support an growth	Governance	Default Transactions	Whole of the Municipality	782	1 316	796	828	825
Finance and Administration		HR COST MANAGEMENT SERVICE	PO0020000000000000000000000000000000	Human Resources	A skilled and capable workforce to support an growth	Governance	Municipal Running Cost	Whole of the Municipality	1 281	2 060	2 234	2 346	2 464
Finance and Administration		OP COST MANAGEMENT SERVICES	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	Municipal Running Cost	Whole of the Municipality	70	162	298	312	327
Finance and Administration		WORKSHOPS SEMIN & SUBJ MATTER TRAINING	PO0030040100000000000000000000000000_00001	Typical Work Streams	A skilled and capable workforce to support an growth	Governance	Typical Work Streams.Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Whole of the Municipality	5	10	9	10	10
Finance and Administration		RECOVERIES CLINIC	PO0000000000000000000000000000000000	Default Project (PD)	A skilled and capable workforce to support an growth	Governance	Default Transactions	Whole of the Municipality	(9 225)	(9 234)	(9 742)	(10 220)	(10 723)
Finance and Administration		PREV NTVL MUNICIPAL BUILDINGS	PO001002020100100300100100200000000000_00022	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	Offices Buildings	Whole of the Municipality	-	20	21	22	23
Finance and Administration		COST- PREV NTVL MUNICIPAL BUILDINGS	PO001002020100100300100100200000000000_00027	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	Maintenance-Non-infrastructure Preventative Maintenance-Interval Based:Other Assets:Operational Buildings Municipal	Whole of the Municipality	-	5	15	18	20
Finance and Administration		CORRECT EMERGENCY MUNICIPAL BUILDINGS	PO0010020202020030010010020000000000_00004	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	Maintenance-Non-infrastructure Corrective Maintenance-Emergency: Other Assets:Operational Buildings Municipal:Offices Buildings	Whole of the Municipality	-	13	14	15	16
Finance and Administration		COST- CORRECT EMERGENCY MUNICIPAL BUILDS	PO0010020202020030010010020000000000_00020	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	Maintenance-Non-infrastructure Corrective Maintenance-Emergency: Other Assets:Operational Buildings Municipal:Offices Buildings	Whole of the Municipality	-	9	-	-	-
Finance and Administration		CORRECT EMERGENCY FURN & OFFICE EQUIPM	PO0010020202020500000000000000000000_00001	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	Maintenance-Non-infrastructure Corrective Maintenance-Emergency: Furniture and Office Equipment	Whole of the Municipality	7	13	14	15	16
Finance and Administration		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PO0010020202020900000000000000000000_00035	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	Maintenance-Non-infrastructure Corrective Maintenance-Emergency: Machinery and Equipment	Whole of the Municipality	12	11	12	13	13
Finance and Administration		HR COST CLINIC	PO0020000000000000000000000000000000	Human Resources	A skilled and capable workforce to support an growth	Governance	Municipal Running Cost	Whole of the Municipality	6 280	6 817	7 184	7 544	7 822
Finance and Administration		OP COST CLINIC	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	Municipal Running Cost	Whole of the Municipality	3 765	4 636	4 669	4 867	5 075
Finance and Administration		COVID 19: TESTING OF EMPLOYEES	PO0030140020000000000000000000000000_00008	Typical Work Streams	A skilled and capable workforce to support an growth	Governance	Typical Work Streams.Emergency and Disaster Management:Disaster Management	Whole of the Municipality	-	163	153	160	168
Finance and Administration		RECOVERIES TRAINING & ND REL	PO0000000000000000000000000000000000	Default Project (PD)	Quality basic education	Governance	Default Transactions	Whole of the Municipality	(15 997)	(15 829)	(11 674)	(12 286)	(12 525)
Finance and Administration		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PO0010020202020900000000000000000000_00020	Corrective Maintenance: Emergency	Quality basic education	Governance	Maintenance-Non-infrastructure Corrective Maintenance-Emergency: Machinery and Equipment	Whole of the Municipality	6	26	20	21	22
Finance and Administration		HR COST TRAINING AND ND REL	PO0020000000000000000000000000000000	Human Resources	Quality basic education	Governance	Municipal Running Cost	Whole of the Municipality	13 105	14 243	11 009	11 560	12 138
Finance and Administration		OP COST TRAINING & ND REL: EAP	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	Municipal Running Cost	Whole of the Municipality	304	312	324	339	355
Finance and Administration		OP COST TRAINING & ND REL: LABOUR REL	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	Municipal Running Cost	Whole of the Municipality	2 078	889	-	-	-
Finance and Administration		OP COST TRAINING & ND REL: OH&S	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	Municipal Running Cost	Whole of the Municipality	1 73	351	361	378	395
Finance and Administration		OP COST TRAINING & ND REL: TRAN & DEV	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	Municipal Running Cost	Whole of the Municipality	1 068	1 876	1 924	2 015	2 109
Finance and Administration		OP COST TRAINING & ND REL: CHETA	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	Municipal Running Cost	Whole of the Municipality	158	-	-	-	-
Finance and Administration		OP COST TRAINING AND ND REL	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	Municipal Running Cost	Whole of the Municipality	235	547	1 711	1 791	1 875
Finance and Administration		LEADERSHIP DEVELOPMENT: TRAINING	PO0030040900000000000000000000000000_00005	Typical Work Streams	Quality basic education	Governance	Typical Work Streams.Capacity Building Training and Development:Leadership Development	Whole of the Municipality	10	-	-	-	-
Finance and Administration		BD COMMITTEES TRAINING IN 2024 F1 YEAR	PO0030040100000000000000000000000000_00004	Typical Work Streams	Quality basic education	Governance	Typical Work Streams.Capacity Building Training and Development:Workshops, Seminars and Subject Matter Training	Whole of the Municipality	-	135	53	55	58
Finance and Administration		DISASTER MGT: SANITISATION OF BUILDINGS	PO0030140020000000000000000000000000_00100	Typical Work Streams	Quality basic education	Governance	Typical Work Streams.Emergency and Disaster Management:Disaster Management	Whole of the Municipality	111	-	-	-	-
Finance and Administration		OCCUP HEALTH AND SAFETY - SHE WORKSHOP	PO0030320000000000000000000000000000_00001	Typical Work Streams	Quality basic education	Governance	Typical Work Streams.Occupational Health and Safety	Whole of the Municipality	11	-	-	-	-
Finance and Administration		RECOVERIES IT	PO0000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(144 778)	(105 259)	(64 823)	(101 254)	(89 465)
Finance and Administration		PREV NTVL COMPUTER EQUIPMENT	PO0010020201001004000000000000000000_00001	Preventative Maintenance: Interval Based	Respons, account, effective and effc local govern	Governance	Maintenance-Non-infrastructure Preventative Maintenance-Interval Based:Computer Equipment	Whole of the Municipality	1 998	4 091	4 291	4 493	4 704
Finance and Administration		CORRECT PLANNED COMPUTER EQUIPMENT	PO0010020202010040000000000000000000_00001	Corrective Maintenance: Planned	Respons, account, effective and effc local govern	Governance	Maintenance-Non-infrastructure Corrective Maintenance-Planned:Computer Equipment	Whole of the Municipality	2 643	4 024	4 221	4 419	4 627
Finance and Administration		HR COST IT	PO0020000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	18 316	21 112	23 034	24 186	25 396
Finance and Administration		OP COST IT	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	206 792	163 018	117 274	131 939	132 108
Finance and Administration		OP COST IT	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	22	39	-	-	-
Finance and Administration		RECOVERIES LEGAL	PO0000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	1 853	2 600	(19 117)	(20 058)	(21 046)
Finance and Administration		HR COST LEGAL	PO0020000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	7 100	10 013	13 924	14 821	15 352
Finance and Administration		OP COST LEGAL	PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	209	476	5 179	5 423	5 679
Finance and Administration		TRANSFORMATION AND RELATED MATTERS	PO0030040160000000000000000000000000_00001	Typical Work Streams	Respons, account, effective and effc local govern	Governance	Typical Work Streams.Strategic Management and Governance:Strategic Planning Transformation and Related Matters	Whole of the Municipality	6	15	14	14	15

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2023/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Finance and Administration		RECOVERIES PUBLICITY	PO00000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	1 864	2 344	2 308	2 412	2 419	
Finance and Administration		HR COST PUBLICITY	PO00200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	3 834	4 151	4 338	4 556	4 784	
Finance and Administration		OP COST PUBLICITY	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	2 190	3 121	3 044	3 179	3 328	
Finance and Administration		RECOVERIES PROPERTIES	PO00000000000000000000000000000000	Default Project (PD)	An effcicompt and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	394	451	326	339	335	
Finance and Administration		REV PROPERTIES ASSET RENTALS	PO00000000000000000000000000000000	Default Project (PD)	An effcicompt and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	(1 890)	-	-	-	-	
Finance and Administration		COST-PREV NTVL MUNICIPAL BLDNGS	PO001100200101100300101100200000000000_00028	Preventative Maintenance: Interval Based	An effcicompt and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	13	10	30	37	40	
Finance and Administration		COST-CORRECT EMERGENCY MUNICIPAL BUILDS	PO001100200200200300101100200000000000_00021	Corrective Maintenance: Emergency	An effcicompt and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	-	55	-	-	-	
Finance and Administration		HR COST PROPERTIES	PO00200000000000000000000000000000	Human Resources	An effcicompt and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	437	278	300	300	300	
Finance and Administration		OP COST PROPERTIES	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompt and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	16	52	89	93	97	
Finance and Administration		RECOVERIES RISK MANAGEMENT	PO00000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	529	798	1 079	1 122	1 149	
Finance and Administration		HR COST RISK MANAGEMENT	PO00200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	2 138	2 204	2 546	2 674	2 808	
Finance and Administration		OP COST RISK MANAGEMENT	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	1 538	2 461	1 457	1 518	1 598	
Finance and Administration		RISK MANAGEMENT PLAN	PO00304015000000000000000000000000_00001	Typical Work Streams	Respons, account, effective and effc local govern	Governance	Typical Work Streams-Strategic Management and Governance-Risk Management	Whole of the Municipality	-	2	1 129	1 182	1 237	
Finance and Administration		RISK MANAGEMENT REVIEW	PO00304015000000000000000000000000_00002	Typical Work Streams	Respons, account, effective and effc local govern	Governance	Typical Work Streams-Strategic Management and Governance-Risk Management	Whole of the Municipality	5	-	-	-	-	
Finance and Administration		RECOVERIES SECURITY	PO00000000000000000000000000000000	Default Project (PD)	Chr a better South Africa and contribute to a bet	Growth	Default Transactions	Whole of the Municipality	3 139	6 412	6 976	7 257	7 524	
Finance and Administration		HR COST SECURITY	PO00200000000000000000000000000000	Human Resources	Chr a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	18 575	21 704	22 570	23 177	24 335	
Finance and Administration		OP COST SECURITY	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	Chr a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	9 173	8 089	7 900	8 272	8 699	
Finance and Administration		RECOVERIES SCM	PO00000000000000000000000000000000	Default Project (PD)	An effcicel and developm-oten public service	Governance	Default Transactions	Whole of the Municipality	(31 605)	(28 526)	(36 245)	(38 244)	(40 133)	
Finance and Administration		REV SCM PROPERTY RATES	PO00000000000000000000000000000000	Default Project (PD)	An effcicel and developm-oten public service	Governance	Default Transactions	Whole of the Municipality	-	-	-	-	-	
Finance and Administration		HR COST SCM	PO00200000000000000000000000000000	Human Resources	An effcicel and developm-oten public service	Governance	Municipal Running Cost	Whole of the Municipality	19 984	24 687	27 197	28 557	29 984	
Finance and Administration		OP COST SCM	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	An effcicel and developm-oten public service	Governance	Municipal Running Cost	Whole of the Municipality	4 460	10 568	11 090	11 600	12 134	
Finance and Administration		SCM STOCK GAINS/LOSSES (TEMPORARY)	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	An effcicel and developm-oten public service	Governance	Municipal Running Cost	Whole of the Municipality	(3)	-	-	-	-	
Finance and Administration		RECOVERIES VALUATION SERVICES	PO00000000000000000000000000000000	Default Project (PD)	Priti & enh our environm assets & natural resource	Spatial integration	Default Transactions	Whole of the Municipality	969	1 111	1 016	1 058	1 064	
Finance and Administration		HR COST VALUATION SERVICE	PO00200000000000000000000000000000	Human Resources	Priti & enh our environm assets & natural resource	Spatial integration	Municipal Running Cost	Whole of the Municipality	852	1 238	1 245	1 307	1 373	
Finance and Administration		OP COST VALUATION SERVICE	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	Priti & enh our environm assets & natural resource	Spatial integration	Municipal Running Cost	Whole of the Municipality	1 572	2 425	2 009	2 103	2 202	
Finance and Administration		RECOVERIES ASSET MANAGEMENT	PO00000000000000000000000000000000	Default Project (PD)	An effcicel and developm-oten public service	Governance	Default Transactions	Whole of the Municipality	751	768	768	810	786	
Finance and Administration		HR COST ASSET MANAGEMENT	PO00200000000000000000000000000000	Human Resources	An effcicel and developm-oten public service	Governance	Municipal Running Cost	Whole of the Municipality	1 980	1 802	2 371	2 490	2 615	
Finance and Administration		OP COST ASSET MANAGEMENT	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	An effcicel and developm-oten public service	Governance	Municipal Running Cost	Whole of the Municipality	28	37	42	44	46	
Housing		RECOVERIES HOUSING	PO00000000000000000000000000000000	Default Project (PD)	An effcicompt and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	5 599	7 206	7 039	7 355	7 468	
Housing		COST-PREV NTVL SOCIAL HOUSING BUILDS	PO001100200101100300200200200000000000_00002	Preventative Maintenance: Interval Based	An effcicompt and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Other Assets-Housing-Social Housing-Buildings	Whole of the Municipality	-	25	46	55	60	
Housing		COST-CORRECT EMERGENCY SOC HOUS BUILD	PO001100200200200300200200200000000000_00002	Corrective Maintenance: Emergency	An effcicompt and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Housing-Social Housing-Buildings	Whole of the Municipality	71	57	92	108	119	
Housing		HR COST HOUSING	PO00200000000000000000000000000000	Human Resources	An effcicompt and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	11 089	12 628	12 143	12 750	13 388	
Housing		OP COST HOUSING	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompt and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	10 519	10 887	10 442	9 553	9 734	
Housing		TITLE DEED RESTORATION PROGRAMME	PO00300701500000000000000000000000_00003	Typical Work Streams	An effcicompt and responsi econ inf network	Inclusion and access	Typical Work Streams-Community Development-Housing Projects	Whole of the Municipality	-	200	-	-	-	
Housing		EXP HOUSING: SOCIAL HOUSING CONSTRUCTION	PO00500300300200200000000000000000_00000	Municipal Day to Day Running Cost	An effcicompt and responsi econ inf network	Inclusion and access	Non-infrastructure-New-Other Assets-Housing-Social Housing	Whole of the Municipality	125 289	-	-	-	-	
Housing		EXP HOUSING: SOCIAL HOUSING CONSTRUCTION	PO00500300300200200000000000000000_00001	Municipal Day to Day Running Cost	An effcicompt and responsi econ inf network	Inclusion and access	Non-infrastructure-New-Other Assets-Housing-Social Housing	Whole of the Municipality	-	82 575	64 293	34 360	51 397	
Internal Audit		RECOVERIES GOVERNANCE	PO00000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(10 747)	(10 417)	(10 870)	(11 365)	(11 945)	
Internal Audit		HR COST GOVERNANCE	PO00200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	3 412	3 562	4 279	4 494	4 719	
Internal Audit		OP COST GOVERNANCE	PO00200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	10 150	6 452	6 767	7 085	7 416	
Internal Audit		FRAUD/RISK WORKSHOP INC BID PROCESS RISK	PO00300401000000000000000000000000_00002	Typical Work Streams	Respons, account, effective and effc local govern	Governance	Typical Work Streams-Capacity Building Training and Development-Workshops, Seminars and Subject Matter Training	Whole of the Municipality	5	-	-	-	-	
Other		RECOVERIES AIR TRANSPORT	PO00000000000000000000000000000000	Default Project (PD)	An effcicompt and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	414	2 006	5 404	5 634	5 847	



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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2023/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Other		CORRECT EMERGENCY MUNICIPAL BUILDINGS	PO01002002020030010100200000000000_0002	Corrective Maintenance: Emergency	An efficient and responsive infrastructure	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	244	395	415	434	454
Other		HR COST AIR TRANSPORT	PO02200000000000000000000000000000	Human Resources	An efficient and responsive infrastructure	Inclusion and access	Municipal Running Cost	Whole of the Municipality	4 009	7 714	8 657	9 087	9 539
Other		OP COST AIR TRANSPORT	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive infrastructure	Inclusion and access	Municipal Running Cost	Whole of the Municipality	17 492	13 627	13 774	14 405	15 038
Other		OP COST AIR TRANSPORT	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	381	-	-	-	-
Other		DEVELOPMENT OF FIRE-FIGHTERS	PO03300400700000000000000000000000_0001	Typical Work Streams	An efficient and responsive infrastructure	Inclusion and access	Typical Work Streams Capacity Building Training and Development Development of Fire-fighters	Whole of the Municipality	25	-	-	-	-
Other		CATERING FOR AIRPORT EVENTS	PO03301700500000000000000000000000_00030	Typical Work Streams	An efficient and responsive infrastructure	Inclusion and access	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	50	46	48	50
Other		RECOVERIES LICENSING	PO02000000000000000000000000000000	Default Project (PD)	Respons, account, effective and efficient local government	Governance	Default Transactions	Whole of the Municipality	602	691	599	627	616
Other		HR COST LICENSING	PO02200000000000000000000000000000	Human Resources	Respons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	817	396	831	873	917
Other		OP COST LICENSING	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	56	84	61	64	67
Other		RECOVERIES TOURISM	PO02000000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	Default Transactions	Whole of the Municipality	1 050	1 151	1 180	1 231	1 226
Other		HR COST TOURISM	PO02200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	1 966	1 923	2 131	2 239	2 351
Other		OP COST TOURISM	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	302	199	202	212	222
Planning and Development		RECOVERIES BILLBOARDS	PO02000000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	Default Transactions	Whole of the Municipality	406	585	546	588	573
Planning and Development		HR COST BILLBOARDS	PO02200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	1 208	1 143	1 438	1 510	1 567
Planning and Development		OP COST BILLBOARDS	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	190	546	542	565	591
Planning and Development		RECOVERIES CORPORATE STRATEGY PLAN	PO02000000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	Default Transactions	Whole of the Municipality	5 219	6 683	6 248	6 513	6 598
Planning and Development		HR COST CORP STRAT PLAN	PO02200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	12 855	13 547	14 165	14 873	15 618
Planning and Development		OP COST CORP STRAT PLAN	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	-	21	11	11	12
Planning and Development		OP COST CORPORATE STRATEGIC PLANNING	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	2 190	4 068	4 219	4 418	4 626
Planning and Development		EMPLOYMENT INCENTIVE INITIATIVE	PO03302300200000000000000000000000_0001	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Local Economic Development Project Implementation	Whole of the Municipality	19	-	-	-	-
Planning and Development		CITY OF UMLATHUZE BUSINESS EXPO	PO03302300300000000000000000000000_0001	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Local Economic Development Public Participation	Whole of the Municipality	188	-	-	-	-
Planning and Development		CITY OF UMLATHUZE BUSINESS EXPO	PO03302300300000000000000000000000_0002	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Local Economic Development Public Participation	Whole of the Municipality	574	-	-	-	-
Planning and Development		COMMUNITY DEVELOPMENT PROGRAMMES	PO03302300400000000000000000000000_0001	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Spatial Planning	Whole of the Municipality	10	-	-	-	-
Planning and Development		RECOVERIES DEVELOPMENT	PO02000000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	Default Transactions	Whole of the Municipality	381	600	600	603	518
Planning and Development		OP COST DEVELOPMENT	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	3 854	3 783	3 819	4 015	4 212
Planning and Development		RECOVERIES ECONOMIC DEVELOPMENT	PO02000000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	Default Transactions	Whole of the Municipality	6 379	8 919	10 018	9 320	9 419
Planning and Development		HR COST ECONOMIC DEVELOPMENT	PO02200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	16 235	15 936	18 561	19 490	20 465
Planning and Development		OP COST ECONOMIC DEVELOPMENT	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	3 091	1 662	1 549	1 655	1 715
Planning and Development		OP ECO DEV-TAS-OP-PVT-ENT-CHETA FUNDING	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	47	13	-	-	-
Planning and Development		ECON DEV- AGRIC- ASSISTANCE & SUPPORT	PO03301100100000000000000000000000_0001	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Agricultural Assistance and Support	Whole of the Municipality	305	531	411	431	451
Planning and Development		SKILLS TRANSFER - BRICKLAYING	PO03302300200000000000000000000000_0002	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Local Economic Development Project Implementation	Whole of the Municipality	-	150	100	105	110
Planning and Development		SKILLS TRANSFER - PLUMBING	PO03302300300000000000000000000000_0003	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Local Economic Development Project Implementation	Whole of the Municipality	-	150	100	105	110
Planning and Development		BAKE PRODUCE	PO03302300400000000000000000000000_0004	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Local Economic Development Project Implementation	Whole of the Municipality	-	10	22	23	24
Planning and Development		POLITIV	PO03302300500000000000000000000000_0005	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Local Economic Development Project Implementation	Whole of the Municipality	-	250	167	174	183
Planning and Development		CAPITAL EXPENDITURE FRAMEWORK PLAN	PO03304071000000000000000000000000_0002	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Strategic Management and Governance Master plan	Whole of the Municipality	-	360	-	-	-
Planning and Development		RECOVERIES TOWN PLANNING	PO02000000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	Default Transactions	Whole of the Municipality	7 174	8 501	8 777	9 180	9 113
Planning and Development		HR COST TOWN PLANNING	PO02200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	15 645	16 396	17 717	18 603	19 534
Planning and Development		OP COST TOWN PLANNING	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	324	458	555	577	604
Planning and Development		RECOVERIES PROJECT MANAGEMENT	PO02000000000000000000000000000000	Default Project (PD)	Decent employment through inclusive growth	Growth	Default Transactions	Whole of the Municipality	2 685	2 975	3 013	3 134	3 133
Planning and Development		HR COST PROJECT MANAGEMENT	PO02200000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	4 941	4 612	6 347	6 665	6 999
Planning and Development		OP COST PROJECT MANAGEMENT	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	369	556	489	511	535
Planning and Development		RECOVERIES PROJECT MANAGEMENT ASSETS	PO02000000000000000000000000000000	Default Project (PD)	Protect and enhance our environment assets & natural resource	Spatial integration	Default Transactions	Whole of the Municipality	(14 067)	(14 591)	(15 089)	(15 761)	(16 522)
Planning and Development		HR COST PROJECT MANAGEMENT ASSETS	PO02200000000000000000000000000000	Human Resources	Protect and enhance our environment assets & natural resource	Spatial integration	Municipal Running Cost	Whole of the Municipality	8 365	10 630	11 016	11 566	12 144
Planning and Development		OP COST PROJECT MANAGEMENT ASSETS	PO02200000000000000000000000000000	Municipal Day to Day Running Cost	Protect and enhance our environment assets & natural resource	Spatial integration	Municipal Running Cost	Whole of the Municipality	4 481	4 213	4 185	4 312	4 501
Planning and Development		EPWP INTEGRATION GRANT	PO03301600100000000000000000000000_0001	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Expanded Public Works Programme Project	Whole of the Municipality	25	32	-	-	-
Planning and Development		HR COST EPWP	PO03301600100000000000000000000000_0002	Human Resources	Decent employment through inclusive growth	Growth	Typical Work Streams Expanded Public Works Programme Project	Whole of the Municipality	3 084	2 884	2 674	-	-

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

R thousand	Function	Project Description	Project Number	Type	MTRF Service Outcome	NDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Planning and Development	EPW INTERNS COMPENSATION	P00336090800000000000000000000000_0008	Typical Work Streams	Decent employment through inclusive growth	Growth	Typical Work Streams Financial Management Grant Interns Compensation	Whole of the Municipality	104	-	-	-	-	
Planning and Development	RECOVERIES PMU	P00000000000000000000000000000000	Default Project (P)	Decent employment through inclusive growth	Growth	Default Transactions	Whole of the Municipality	(9 324)	(9 797)	(8 700)	(9 196)	(8 654)	
Planning and Development	HR COST PMU	P00000000000000000000000000000000	Human Resources	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	7 307	7 870	6 815	7 870	8 877	
Planning and Development	OP COST PMU	P00000000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	Municipal Running Cost	Whole of the Municipality	216	626	555	1 001	1 048	
Public Safety	RECOVERIES FIRE FIGHTING	P00000000000000000000000000000000	Default Project (P)	Create a better South Africa and contribute to a bet	Growth	Default Transactions	Whole of the Municipality	29 833	33 725	35 423	36 760	37 719	
Public Safety	PREV NTVL FIRE STATION BUILDING	P0011002001001002001055020000000000_0001	Preventative Maintenance: Interval Based	Create a better South Africa and contribute to a bet	Growth	Maintenance Non-Infrastructure Preventative Maintenance Intervall Based Community Assets Community Facilities Fire/Ambulance Stations Buildings	Whole of the Municipality	-	117	115	121	127	
Public Safety	COST PREV NTVL FIRE STATION BUILDING	P0011002001001002001055020000000000_0002	Preventative Maintenance: Interval Based	Create a better South Africa and contribute to a bet	Growth	Maintenance Non-Infrastructure Preventative Maintenance Intervall Based Community Assets Community Facilities Fire/Ambulance Stations Buildings	Whole of the Municipality	-	6	20	23	26	
Public Safety	CORRECT EMERGENCY FIRE STATION BUILDINGS	P0011002002002002001055020000000000_0001	Corrective Maintenance: Emergency	Create a better South Africa and contribute to a bet	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Fire/Ambulance Stations Buildings	Whole of the Municipality	-	5	1 918	2 009	2 103	
Public Safety	CORRECT EMERGENCY FIRE STATION BUILDINGS	P0011002002002002001055020000000000_0002	Corrective Maintenance: Emergency	Create a better South Africa and contribute to a bet	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Fire/Ambulance Stations Buildings	Whole of the Municipality	18	151	23	27	30	
Public Safety	CORRECT EMERGENCY FURN & OFFICE EQUIPM	P0011002002002002000000000000000000_0003	Corrective Maintenance: Emergency	Create a better South Africa and contribute to a bet	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Furniture and Office Equipment	Whole of the Municipality	-	3	3	4	4	
Public Safety	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0011002002002002000000000000000000_00023	Corrective Maintenance: Emergency	Create a better South Africa and contribute to a bet	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	41	12	44	47	48	
Public Safety	HR COST FIRE FIGHTING	P00000000000000000000000000000000	Human Resources	Create a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	63 166	71 182	69 655	72 825	76 447	
Public Safety	OP COST FIRE FIGHTING	P00000000000000000000000000000000	Municipal Day to Day Running Cost	Create a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	13 757	15 154	14 723	15 152	15 751	
Public Safety	COVID 19 FUNERALS EMERGENCY PERSONNEL	P0003014020000000000000000000000000_0009	Typical Work Streams	Create a better South Africa and contribute to a bet	Growth	Typical Work Streams Emergency and Disaster Management/Disaster Management	Whole of the Municipality	-	65	139	146	153	
Road Transport	REV RAILWAY SONGS SALES	P00000000000000000000000000000000	Default Project (P)	Diversify, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	4	-	3	3	3	
Road Transport	PREV NTVL RALS AND BALLAST	P0001001001001002001020000000000000_00002	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Rail Infrastructure Rail Lines Rail Lines and Ballast	Whole of the Municipality	702	1 292	1 305	1 419	1 485	
Road Transport	OP COST RAILWAY SONGS	P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	138	128	140	141	137	
Road Transport	RECOVERIES URBAN ROADS	P00000000000000000000000000000000	Default Project (P)	An efficient and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	16 351	22 143	19 111	17 283	15 960	
Road Transport	PREV NTVL INFRASTRUCTURE ROADS LAND	P0001001001001002001001000000000000_00002	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Roads Land	Whole of the Municipality	7 121	8 800	9 231	9 665	10 119	
Road Transport	COST PREV NTVL INFRASTRUCTURE ROADS LAND	P0001001001001002001001000000000000_00006	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Roads Land	Whole of the Municipality	13 480	16 281	19 688	23 277	25 005	
Road Transport	PREV NTVL ROAD STRUCT PED BRIDGES	P0001001001001002002000000000000000_00001	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Road Structures Pedestrian Bridges	Whole of the Municipality	150	720	756	791	828	
Road Transport	COST PREV NTVL ROAD STRUCTURES	P0001001001001002002000000000000000_00003	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Road Structures Pedestrian Bridges	Whole of the Municipality	-	571	592	1 094	1 204	
Road Transport	PREV NTVL TRAFFIC SIGNS	P0001001001001002003000000000000000_00003	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	114	756	525	549	575	
Road Transport	COST PREV NTVL TRAFFIC SIGNS	P0001001001001002003000000000000000_00006	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	1 660	1 115	2 590	3 065	3 372	
Road Transport	PREV NTVL ROAD MARKINGS & SIGNS	P0001001001001002003000000000000000_00007	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	536	1 000	750	785	822	
Road Transport	PREV NTVL ROAD TRAFFIC SIGNALS	P0001001001001002003000000000000000_00008	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	325	1 323	307	415	436	
Road Transport	CORRECT PLANNED ROAD MARKINGS & SIGNS	P0001001002001002003000000000000000_00004	Corrective Maintenance: Planned	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Planned Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	264	474	487	520	545	
Road Transport	CORRECT PLANNED ROAD TRAFFIC SIGNALS	P0001001002001002003000000000000000_00005	Corrective Maintenance: Planned	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Planned Roads Infrastructure Road Furniture Traffic Signs	Whole of the Municipality	218	200	420	440	460	
Road Transport	CORRECT EMERGENCY INFRASTRUCT ROAD LAND	P0001001002002002001001000000000000_00002	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Roads Land	Whole of the Municipality	172	588	617	648	676	
Road Transport	COST CORRECT EMERGENCY NFR ROADS LAND	P0001001002002002001001000000000000_00005	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Roads Land	Whole of the Municipality	-	288	-	-	-	
Road Transport	CORRECT EMERGENCY ROAD STRUCT PEDBRIDGES	P0001001002002002002000000000000000_00001	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Structures Pedestrian Bridges	Whole of the Municipality	-	241	253	264	277	
Road Transport	COST CORRECT EMERGENCY ROAD STRUCTURES	P0001001002002002002000000000000000_00003	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Structures Pedestrian Bridges	Whole of the Municipality	-	75	-	-	-	
Road Transport	CORRECT EMERGENCY FURN & OFFICE EQUIPM	P0011002002002002000000000000000000_00004	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Furniture and Office Equipment	Whole of the Municipality	-	64	67	70	73	
Road Transport	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0011002002002002000000000000000000_00009	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	59	167	175	183	
Road Transport	HR COST URBAN ROADS	P00020000000000000000000000000000	Human Resources	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	33 201	37 643	38 569	40 506	42 561	
Road Transport	OP COST URBAN ROADS	P00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	66 981	79 199	54 608	53 089	43 070	
Road Transport	ROADS & STORMW: SITE VISITS AND MEETINGS	P0003017050000000000000000000000000_00037	Typical Work Streams	An efficient and responsi econ inf network	Inclusion and access	Typical Work Streams Functions and Events/Special Events and Functions	Whole of the Municipality	-	12	-	-	-	
Road Transport	RECOVERIES RURAL ROADS	P00000000000000000000000000000000	Default Project (P)	An efficient and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	5 582	9 840	12 567	11 675	11 348	
Road Transport	PREV NTVL INFRASTRUCTURE ROADS LAND	P0001001001001002001001000000000000_00003	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Roads Land	Whole of the Municipality	29 607	31 809	33 473	35 046	36 693	
Road Transport	COST PREV NTVL INFRASTRUCTURE ROADS LAND	P0001001001001002001001000000000000_00007	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Roads Land	Whole of the Municipality	7 762	11 886	14 650	17 378	19 116	
Road Transport	PREV NTVL ROAD STRUCT PED BRIDGES	P0001001001001002002000000000000000_00002	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Road Structures Pedestrian Bridges	Whole of the Municipality	379	408	428	448	469	
Road Transport	COST PREV NTVL ROAD STRUCTURES	P0001001001001002002000000000000000_00004	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Intervall Based Roads Infrastructure Road Structures Pedestrian Bridges	Whole of the Municipality	-	11	-	-	-	

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

R thousand									Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Road Transport		CORRECT PLANNED INFSTR ROADS LAND	P000100102020100100000000000000_0004	Corrective Maintenance- Planned	An efficient and responsive eon of network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Planned Roads Infrastructure Roads Land	Whole of the Municipality	-	4 000	-	-	-	
Road Transport		CORRECT EMERGENCY INFSTR ROADS LAND	P000100102020202010010000000000_0003	Corrective Maintenance- Emergency	An efficient and responsive eon of network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Roads Land	Whole of the Municipality	213	646	678	710	743	
Road Transport		CORRECT EMERGENCY INFSTR ROADS LAND	P000100102020202010010000000000_0007	Corrective Maintenance- Emergency	An efficient and responsive eon of network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Roads Land	Whole of the Municipality	7 426	6 740	-	-	-	
Road Transport		CORRECT EMERGENCY ROAD STRUCT PEDBRIDGES	P000100102020202020202000000000_0002	Corrective Maintenance- Emergency	An efficient and responsive eon of network	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Structures Pedestrian Bridges	Whole of the Municipality	-	201	211	220	235	
Road Transport		PREV NTVL MACHINERY & EQUIPMENT	P000100201001009000000000000000_0006	Preventative Maintenance- Intervn Based	An efficient and responsive eon of network	Inclusion and access	Maintenance Non-infrastructure Preventative Maintenance Intervn Based Machinery and Equipment	Whole of the Municipality	-	1	1	1		
Road Transport		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P000100202020209000000000000000_0024	Corrective Maintenance- Emergency	An efficient and responsive eon of network	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	7	7	7	8	
Road Transport		HR COST RURAL ROADS	P000200000000000000000000000000_0000	Human Resources	An efficient and responsive eon of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	36 969	37 635	40 519	42 335	44 452	
Road Transport		OP COST RURAL ROADS	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	6 844	5 891	4 373	4 568	4 638	
Road Transport		RECOVERIES TAXI RANKS	P000200000000000000000000000000_0000	Default Project (PI)	An efficient and responsive eon of network	Inclusion and access	Default Transactions	Whole of the Municipality	873	1 945	920	963	1 001	
Road Transport		COST-CORRECT EMERGENCY TAXI RANK BUILDS	P000100202020202010210000000000_0002	Corrective Maintenance- Emergency	An efficient and responsive eon of network	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Taxi Ranks/Bus	Whole of the Municipality	-	2	-	-	-	
Road Transport		HR COST TAXI RANKS	P000200000000000000000000000000_0000	Human Resources	An efficient and responsive eon of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	740	629	1 088	1 142	1 198	
Road Transport		OP COST TAXI RANKS	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	2 740	3 031	22 377	24 745	26 328	
Public Safety		RECOVERIES TRAFFIC & PARKING CONTROL	P000200000000000000000000000000_0000	Default Project (PI)	Cre a better South Africa and contribute to a bet	Growth	Default Transactions	Whole of the Municipality	19 462	30 66	28 276	29 563	30 169	
Public Safety		REV TRAFFIC & PARKING CONTROL PENALTIES	P000200000000000000000000000000_0000	Default Project (PI)	Cre a better South Africa and contribute to a bet	Growth	Default Transactions	Whole of the Municipality	(30 827)	-	-	-	-	
Public Safety		PREV NTVL MACHINERY & EQUIPMENT	P000100201001009000000000000000_0020	Preventative Maintenance- Intervn Based	Cre a better South Africa and contribute to a bet	Growth	Maintenance Non-infrastructure Preventative Maintenance Intervn Based Machinery and Equipment	Whole of the Municipality	8	17	4	4	4	
Public Safety		EXP TRAFFIC & PARKING CONTROL PENALTIES	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	Cre a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	36 801	-	-	-	-	
Public Safety		OP TRAFFIC & PARKING MULAIM SPONSOR	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	Cre a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	11	99	-	-	-	
Public Safety		HR COST TRAFFIC & PARKING MULAIM SPONSOR	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	Cre a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	983	2 681	-	-	-	
Public Safety		HR COST TRAFFIC & PARKING CONTROL	P000200000000000000000000000000_0000	Human Resources	Cre a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	48 786	48 854	53 470	56 118	58 897	
Public Safety		OP COST TRAFFIC AND PARKING CONTROL	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	Cre a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	6 239	34 818	27 408	27 903	28 416	
Road Transport		RECOVERIES TRAFFIC REGULATION	P000200000000000000000000000000_0000	Default Project (PI)	An efficient and responsive eon of network	Inclusion and access	Default Transactions	Whole of the Municipality	5 289	6 600	6 467	6 744	6 778	
Road Transport		HR COST TRAFFIC REGULATION	P000200000000000000000000000000_0000	Human Resources	An efficient and responsive eon of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	13 275	14 381	14 687	15 152	16 193	
Road Transport		OP COST TRAFFIC REGULATION	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	892	1 012	991	1 066	1 114	
Sport and Recreation		RECOVERIES BEACHES	P000200000000000000000000000000_0000	Default Project (PI)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	2 359	4 482	4 191	4 360	4 532	
Sport and Recreation		PREV NTVL OUTDOOR BUILDINGS	P000100201001002020100200000000_0001	Preventative Maintenance- Intervn Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Preventative Maintenance Intervn Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	24	214	224	235	246	
Sport and Recreation		COST-PREV NTVL OUTDOOR BUILDINGS	P000100201001002020202020000000_0009	Preventative Maintenance- Intervn Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Preventative Maintenance Intervn Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	-	98	298	358	393	
Sport and Recreation		PREV NTVL MACHINERY & EQUIPMENT	P000100201001009000000000000000_0021	Preventative Maintenance- Intervn Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Preventative Maintenance Intervn Based Machinery and Equipment	Whole of the Municipality	-	3	3	3	3	
Sport and Recreation		CORRECT EMERGENCY OUTDOOR BUILDINGS	P000100202020202020202000000000_0004	Corrective Maintenance- Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	-	30	32	33	35	
Sport and Recreation		COST-CORRECT EMERGENCY OUTDOOR BUILDINGS	P000100202020202020202020000000_0013	Corrective Maintenance- Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	-	34	-	-	-	
Sport and Recreation		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P000100202020209000000000000000_0026	Corrective Maintenance- Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	10	11	12		
Sport and Recreation		HR COST BEACHES	P000200000000000000000000000000_0000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	8 870	11 807	11 139	11 696	12 285	
Sport and Recreation		OP COST BEACHES	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	8 392	8 773	8 558	9 020	9 392	
Sport and Recreation		RECOVERIES COMMUNITY PARKS	P000200000000000000000000000000_0000	Default Project (PI)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	(28 388)	(13 443)	(37 821)	(47 876)	(54 419)	
Sport and Recreation		PREV NTVL COMM FACILITIES PARK LAND	P000100201001002020100100000000_0001	Preventative Maintenance- Intervn Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Preventative Maintenance Intervn Based Community Assets Community Facilities Parks Land	Whole of the Municipality	5 813	5 736	6 100	6 387	6 687	
Sport and Recreation		COST-PREV NTVL COMM FACIL PARK LAND	P000100201001002020100100000000_0002	Preventative Maintenance- Intervn Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Preventative Maintenance Intervn Based Community Assets Community Facilities Parks Land	Whole of the Municipality	47 122	39 182	63 125	74 533	81 986	
Sport and Recreation		PREV NTVL ELEC FACILITIES PARK LAND	P000100201001002020100100000000_0004	Preventative Maintenance- Intervn Based	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Preventative Maintenance Intervn Based Community Assets Community Facilities Parks Land	Whole of the Municipality	-	500	525	549	575	
Sport and Recreation		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P000100202020209000000000000000_0026	Corrective Maintenance- Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	1 177	1 386	1 454	1 522	1 594	
Sport and Recreation		HR COST COMM PARKS	P000200000000000000000000000000_0000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	54 247	55 052	63 377	66 544	69 889	
Sport and Recreation		OP COST COMM PARKS	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	12 169	14 279	12 937	13 522	14 165	
Sport and Recreation		SPECIAL EVENTS AND FUNCTIONS - ARBOR DAY	P000300105000000000000000000000_0046	Typical Work Streams	Respons, account, effective and effc local govern	Governance	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	-	50	35	36	38	
Public Safety		RECOVERIES WALLS	P000200000000000000000000000000_0000	Default Project (PI)	Cre a better South Africa and contribute to a bet	Growth	Default Transactions	Whole of the Municipality	125	118	116	116	162	
Public Safety		OP COST WALLS	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	Cre a better South Africa and contribute to a bet	Growth	Municipal Running Cost	Whole of the Municipality	766	827	885	909	951	
Community and Social Services		RECOVERIES CULTURAL MATTERS	P000200000000000000000000000000_0000	Default Project (PI)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	737	981	1 109	1 152	1 198	
Community and Social Services		HR COST CULTURAL MATTERS	P000200000000000000000000000000_0000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	1 848	1 053	2 584	2 713	2 846	
Community and Social Services		OP COST CULTURAL MATTERS	P000200000000000000000000000000_0000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	2 209	866	1 422	1 489	1 559	
Community and Social Services		FLMING AND PRODUCTION SERVICES WORKSHOP	P000300105000000000000000000000_0001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Community Development Initiatives	Whole of the Municipality	-	35	-	-	-	
Community and Social Services		LITERARY MONTH CELEBRATION	P000300105000000000000000000000_0001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Education and Training	Whole of the Municipality	-	25	56	59	62	
Community and Social Services		SEVEN SAMDOKA	P000300105000000000000000000000_0002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Gender Development	Whole of the Municipality	-	75	24	25	26	
Community and Social Services		LIBRARY WEEK CELEBRATION 26-28 MAR 2024	P000300105000000000000000000000_0004	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Library Programmes	Whole of the Municipality	-	20	24	25	26	
Community and Social Services		THUSING SERVICES CENTRES KUBANTU EVENT	P000300200000000000000000000000_0000	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	106	-	-	-	-	
Community and Social Services		UMPHATHIZE ANNUAL LOCAL REED DANCE CERIM	P000300200000000000000000000000_0001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	374	1 033	1 082	1 133	1 186	
Community and Social Services		MAR AND MISS UMPHATHIZE COMPETITION	P000300200000000000000000000000_0002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	232	48	152	159		

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2024/25 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2023/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Community and Social Services	Community and Social Services	THUSONG SERVICES CENTRES KUBANTU EVENT	PO00302600100000000000000000000000_00003	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams:Music, Arts and Culture-Festivals	Whole of the Municipality	76	188	129	135	141	
		AMACHO	PO00302600100000000000000000000000_00007	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams:Music, Arts and Culture-Festivals	Whole of the Municipality	-	180	95	100	105	
		DRAMA	PO00302600100000000000000000000000_00008	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams:Music, Arts and Culture-Festivals	Whole of the Municipality	-	180	95	100	105	
		CHORAL MUSIC COMPETITION	PO00302600300000000000000000000000_00002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams:Music, Arts and Culture-Productions and Shows	Whole of the Municipality	-	160	-	-	-	
		NGOMA COMPETITION	PO00302600300000000000000000000000_00003	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams:Music, Arts and Culture-Productions and Shows	Whole of the Municipality	-	489	622	651	682	
		RECOVERIES PARKS ADMIN	PO00000000000000000000000000000000_00000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	3 484	4 050	3 977	4 149	4 117	
		HR COST PARKS ADMIN	PO02000000000000000000000000000000_00000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	6 107	6 823	7 142	7 500	7 875	
Sport and Recreation	Sport and Recreation	OP COST PARKS ADMIN	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	335	616	653	694	535	
		RECOVERIES SWIMMING POOLS	PO00000000000000000000000000000000_00000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	4 853	8 407	7 917	8 268	8 486	
Sport and Recreation	Sport and Recreation	PREV NTVL OUTDOOR BUILDINGS	PO0010020010110020020202020000000000_00003	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	-	70	74	77	81	
		COST-PREV NTVL OUTDOOR BUILDINGS	PO0010020010110020020202020000000000_00010	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	123	399	322	384	422	
Sport and Recreation	Sport and Recreation	CORRECT EMERGENCY OUTDOOR BUILDINGS	PO0010020020202020202020202000000000_00007	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	-	19	20	21	22	
		COST-CORRECT EMERGENCY OUTDOOR BUILDINGS	PO0010020020202020202020202000000000_00014	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	25	274	33	38	42	
Sport and Recreation	Sport and Recreation	CORRECT EMERGENCY MACHINERY & EQUIPMENT	PO0010020020202020202020202000000000_00028	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment	Whole of the Municipality	-	36	38	40	42	
		HR COST SWIMMING POOLS	PO02000000000000000000000000000000_00000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	15 623	19 218	17 330	18 195	19 104	
		OP COST SWIMMING POOLS	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	11 378	7 488	7 503	7 878	8 349	
		OP COST SWIMMING POOLS	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	10	-	-	-	-	
		RECOVERIES SPORT DEV	PO00000000000000000000000000000000_00000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	6 804	9 042	6 310	6 575	6 763	
		PREV NTVL OUTDOOR BUILDINGS	PO0010020010110020020202020000000000_00004	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	512	774	759	795	832	
		COST-PREV NTVL OUTDOOR BUILDINGS	PO0010020010110020020202020000000000_00011	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	120	69	322	363	422	
Sport and Recreation	Sport and Recreation	CORRECT EMERGENCY OUTDOOR BUILDINGS	PO0010020020202020202020202000000000_00008	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	44	273	287	300	314	
		COST-CORRECT EMERGENCY OUTDOOR BUILDINGS	PO0010020020202020202020202000000000_00015	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	26	84	33	39	43	
Sport and Recreation	Sport and Recreation	CORRECT EMERGENCY MACHINERY & EQUIPMENT	PO0010020020202020202020202000000000_00029	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment	Whole of the Municipality	-	151	159	166	174	
		HR COST SPORT DEVELOPMENT	PO02000000000000000000000000000000_00000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	10 969	9 858	9 979	10 477	11 001	
		OP COST SPORT DEVELOPMENT	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	10 038	10 424	10 288	10 800	11 224	
		SPORTS DEVELOPMENT: GOLDEN & DSAB GAMES	PO00304300100000000000000000000000_00000	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams-Sport Development-Municipal Games	Whole of the Municipality	77	-	-	-	-	
		SPORTS DEVELOPMENT: SALGA GAMES	PO00304300100000000000000000000000_00001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams-Sport Development-Municipal Games	Whole of the Municipality	1 346	1 600	1 554	1 627	1 703	
		SPORTS DEVELOPMENT: GOLDEN & DSAB GAMES	PO00304300100000000000000000000000_00002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams-Sport Development-Municipal Games	Whole of the Municipality	25	271	299	313	328	
		COACHES SEMINARS	PO00304300000000000000000000000000_00001	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams-Sport Development-Marathons, Sport and Recreation	Whole of the Municipality	4	-	-	-	-	
Sport and Recreation	Sport and Recreation	RECOVERIES STADIUMS	PO00000000000000000000000000000000_00000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	443	3 012	3 324	3 547	3 683	
		PREV NTVL OUTDOOR BUILDINGS	PO0010020010110020020202020000000000_00005	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings	Whole of the Municipality	-	24	26	27	28	
Waste Management	Waste Management	OP COST STADIUMS	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	9 048	10 123	9 001	10 655	14 598	
		RECOVERIES SOLD WASTE	PO00000000000000000000000000000000_00000	Default Project (PD)	An efficient and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	23 120	46 276	47 094	49 126	50 695	
Waste Management	Waste Management	REV SOLD WASTE EQUITABLE SHARE	PO00000000000000000000000000000000_00000	Default Project (PD)	An efficient and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	-	-	-	-	-	
		PREV NTVL MUNICIPAL BUILDINGS	PO0010020010110030010110020000000000_00004	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Other Assets-Operational Buildings-Municipal Offices-Buildings	Whole of the Municipality	-	11	12	12	13	
Waste Management	Waste Management	CORRECT EMERGENCY MACHINERY & EQUIPMENT	PO0010020020202020202020202000000000_00010	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment	Whole of the Municipality	23	73	77	80	84	
		EXP SOLD WASTE EQUITABLE SHARE	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	1 026	-	-	-	-	
		HR COST SOLD WASTE	PO02000000000000000000000000000000_00000	Human Resources	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	73 477	75 983	77 807	81 488	85 521	
		OP COST SOLD WASTE	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	33 780	38 143	40 558	42 752	45 938	
		RECOVERIES STREET CLEANING	PO00000000000000000000000000000000_00000	Default Project (PD)	An efficient and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	8 906	16 576	15 771	16 483	16 938	
		HR COST STREET CLEANING	PO02000000000000000000000000000000_00000	Human Resources	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	27 910	28 166	28 593	29 858	31 334	
		OP COST STREET CLEANING	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	2 463	5 495	3 937	4 121	4 315	
Waste Management	Waste Water Management	OP COST STREET CLEANING	PO02000000000000000000000000000000_00000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	160	-	-	-	-	
		RECOVERIES PUBLIC TOILETS	PO00000000000000000000000000000000_00000	Default Project (PD)	An efficient and responsi econ inf network	Inclusion and access	Default Transactions	Whole of the Municipality	368	428	516	537	558	
Waste Water Management	Waste Water Management	PREV NTVL PUBLIC ABULTION BUILDINGS	PO0010020010110020010160200000000000_00001	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Community Facilities-Public Ablution Facilities-Buildings	Whole of the Municipality	-	13	13	14	14	
		COST-PREV NTVL PUBLIC ABULTION BUILD	PO0010020010110020010160200000000000_00002	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Community Facilities-Public Ablution Facilities-Buildings	Whole of the Municipality	1	-	-	-	-	
Waste Water Management	Waste Water Management	CORRECT EMERGENCY PUBL ABULTION BUILDING	PO0010020020202020201016020000000000_00001	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities-Public Ablution Facilities-Buildings	Whole of the Municipality	-	7	7	7	8	
		COST-CORR EMERGENCY PUBL ABULTION BUILD	PO0010020020202020201016020000000000_00002	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities-Public Ablution Facilities-Buildings	Whole of the Municipality	11	61	14	17	18	
Waste Water Management	Waste Water Management	HR COST PUBLIC TOILETS	PO02000000000000000000000000000000_00000	Human Resources	An efficient and responsi econ inf network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	1 213	805	1 747	1 834	1 936	

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

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## 2.14 City Manager's quality certificate

Enquiries: [mg@umhlathuze.gov.za](mailto:mg@umhlathuze.gov.za)  
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Richards Bay, 3900

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

Our file ref: **5/1/1-2024/25**  
In response to DMS No.: **177758**  
Date: **22/03/2024**

### QUALITY CERTIFICATE

I, Nkosenye Zulu, City 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.

**SIGNATURE:**

22/03/2024

**DATE:**

**MR NG ZULU**

**CITY MANAGER OF CITY OF uMHLATHUZE KZN282**

All correspondence must be addressed to the City Manager

[www.umhlathuze.gov.za](http://www.umhlathuze.gov.za)



UmhlathuzeM



Umhlathuze Municipality



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