

**ANNEXURE A  
(DMS 1461622)**

ANNUAL BUDGET OF  
**CITY OF  
uMHLATHUZE**

2021/22 TO 2023/24  
MEDIUM TERM REVENUE AND EXPENDITURE  
FORECASTS (ADOPTED - FINAL)



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## Abbreviations and Acronyms

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

## **Part 1 – Annual Budget**

### **1.1 Mayor's Report**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- An increase in the free kilolitres of water from 6 – 10 kilolitres
- An increase in the indigent relief
- Free Rates if property is valued at R 160 000 or less
- Free Refuse if property is valued at R160 000 or less
- Free sewer if property is valued at R160 000 or less
- Increase in pensioners' rebate to R250 000 from R200 000 (subject to making an application)
- Tariffs increases have been on averaged capped at 5% for all services with the exception of electricity
- Electricity tariffs have been placed at 6.29 %
- Repairs and maintenance of infrastructure has been increased to 11.5% and the norm is 8%

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

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

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

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

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

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

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

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

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

Thank you

**Mayor Mdu Mhlongo**



## 1.2 Council Resolutions

On 26<sup>th</sup> May 2021, the Council of the City of uMhlathuze will meet in the Council Chambers to adopt the budget of the Municipality for the financial year 2021/22. The Council will approve and adopt the following resolutions:

1. the Adopted Multi-year Medium Term Revenue and Expenditure Framework (MTREF) of the Municipality for the Financial Year 2021/22 and indicative for the projected outer years 2022/23 and 2023/24 be approved as set out in the Budget Report **(DMS 1461622)** and in the Budget tables A1 - A10 **(Annexure B1 - B13) (DMS 1462375)**;
2. the Final Integrated Development Plan (IDP) Review for 2021/22 **(DMS 1404166)** be incorporated into the Adopted 2021/22 Multi-year Medium Term Revenue and Expenditure Framework (MTREF);
3. the Adopted 2021/22 Medium Term Revenue and Expenditure Framework aligned with the IDP's Developmental Objectives and Goals and the Municipal Regulation on Standard Chart of Accounts (mSCOA) (Government Gazette 37577 dated 22 April 2014) for the City of uMhlathuze be approved as follows:

Description	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Adopted Budget 2021/22	Adopted Budget 2022/23	Adopted Budget 2023/24
<b>R thousands</b>				
Total Operating Revenue	3 454 295	3 762 787	4 025 749	4 260 185
Total Operating Expenditure	3 603 742	3 913 242	4 106 403	4 335 870
<b>Surplus/ (Deficit) for the year</b>	<b>(149 448)</b>	<b>(150 455)</b>	<b>(80 654)</b>	<b>(75 685)</b>
<b>Total Capital Expenditure</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>
<b>TOTAL OPERATING &amp; CAPITAL BUDGET</b>	<b>4 366 451</b>	<b>4 744 209</b>	<b>4 798 558</b>	<b>5 078 890</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. the following table setting out the surplus/(deficit) across the services be approved:

Description R thousand	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Electricity and Energy Sources</b>				
Surplus/(Deficit) for the year	195 646	105 010	137 489	172 821
<b>Water Management</b>				
Surplus/(Deficit) for the year	13 945	26 949	44 795	25 755
<b>Waste water management</b>				
Surplus/(Deficit) for the year	510	(16 123)	15 521	10 730
<b>Waste management</b>				
Surplus/(Deficit) for the year	16 334	3 844	9 043	4 815
<b>Other Services</b>				
Surplus/(Deficit) for the year	(375 882)	(270 134)	(287 502)	(289 807)
<b>Total</b>				
<b>Surplus/(Deficit) for the year</b>	<b>(149 448)</b>	<b>(150 455)</b>	<b>(80 654)</b>	<b>(75 685)</b>

5. the Adopted Service Delivery and Budget Implementation Plan (SDBIP) 2021/22 (**DMS 1455849**) as submitted be approved;
6. in terms of Section 2(3) of the Local Government: Municipal Property Rates Act the following property rates for the 2021/22 financial year be approved:

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

7. on application by the relevant rate payers the following rebates be applied subject to the provisions contained in the Rates Policy:
  - Agricultural properties - 5%
  - Non Profit Organisations - 20%
8. the Rates Policy as contained in **Annexure D1 (DMS 1461502)** be approved;
9. in addition to the statutory R15 000 reduction in the valuation on residential properties a further reduction of R145 000 of the valuation on all developed residential properties valued at R 480 000 and below be made;
10. in addition to the reductions in recommendation (7) above and subject to the criteria set out in the Property Rates Policy an additional R250 000 reduction in the value of the primary residential property belonging to a pensioner or a social grantee be made;
11. in accordance with the implementation of the universal approach of the rates policy improved residential property valued at R160 000 or less will be exempted from refuse and sewer charges. The following sliding scale will be applied for charges on improved residential properties higher than R160 000 on the following basis:
  - a) Properties valued between R160 001 and R200 000 will receive a rebate of 25% in respect of the sewer and refuse charges.
  - b) Properties valued at R200 001 and higher will pay the normal tariff.
12. the amendment of the Tariff of Charges as per **Annexure C (DMS 1461509)** be approved;
13. the Tariff policy as per **Annexure D2 (DMS 1461508)**;
14. any work function or tariff not accommodated in the Tariff of Charges be dealt with as cost plus 20%;
15. 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;
16. the property rates and tariff adjustments as set out above be dealt in terms of Section 14 of the Local Government: Property Rates Act and Section 24 of the Municipal Finance Management Act 2003;
17. Strategic grouping of water service tariffs, dividing them into groups as follows:
  - Tariff Structure 1 (T1) will be for indigent customers with consumption not exceeding 10 kl per month. These customers will not be liable for paying the basic charge and this applies to both the universal approach and the targeted approach;

- Tariff Structure 2 (T2) will be for households managing their consumption to be greater than 10 kl per month but not exceeding 25 kl per month; and
  - Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 25 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
18. the new proposed structure allocation of customers will be based on three previous months' consumption which will be reviewed in July of each year;
19. in terms of various policies, the following increases in allowances are submitted to Council for approval:

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

20. the profit on sale of all even be allocated 100% to the Rates and General Capital Replacement Reserve account;
21. should there be any unspent conditional grants received from the National Fiscus at year end, Council hereby requests that the Municipal Manager via letters to the respective transferring officers apply for a roll-over of funds received in **2020/21** financial year to the next financial year, namely the 2021/22 financial year;

22. although Council has an approved Virement Policy, in terms of this 2021/22 MTREF Budget appropriation, a MFMA mSCOA circular no. 8 (**DMS 1402904**) be Tabled with the following:
- no virements (transfers) will be allowed out of:
    - All Repairs and Maintenance Projects unless approval has been sort jointly between the Municipal Manager and the Chief Financial Officer
    - Purchase of Bulk Electricity and Bulk Water Projects;
  - a Project extending over/ incorporating more than one mSCOA function or sub function, then savings in the budgetary allocation in a function or sub-function may be applied across the functions and/ or sub-functions directly linked to the same Project and Funding Source;
  - Where the Finance and Administrative function or sub function is directly linked to another Function or sub function, then savings in the linked function/ sub-function may be applied in the Finance and Administrative function or *vice versa*<sup>2</sup>. This means that virements between Rates Services and Trading Services and across Trading Service are not allowed;
  - Virements should not be permitted in relation to the revenue side of the budget;
  - Virements between functions should be permitted where the proposed shifts in funding facilitate sound risk and financial management (e.g. the management of central insurance funds and insurance claims from separate votes);
  - Virements from the capital budget to the operating budget should not be permitted, Operational funds to the Capital Budget may be done, but only via an Adjustments budget;
  - Virements towards employee related costs should not be permitted, except where:
    - temporary/ contracted (budget for as contracted services in terms to the mSCOA Classification) staff status has changed to permanent staff; or
    - the budget savings resulted from Outsourced Services within the same function in terms of a Council delegated authority).
23. to ensure that monies are spent efficiently and effectively in the repairs and maintenance environment for both operating and capital budgets, no Repairs and Maintenance budget can be utilized unless each project for repairs and maintenance is utilized strictly in terms of the 2021/22 asset maintenance plan and captured accordingly on the Work Break-down Structure of the uM-SAP system;
24. to ensure that all capital budgets are spent efficiently and effectively, no approved tenders can proceed unless clearly defined work deliverables are documented in the Contracts module and Project systems module and captured accordingly in the Work Break- down Structure;
25. the cost containment policy as contained in **DMS 1407523** be approved;
26. RDP properties that through the property valuation process and their outcome is above R 160 000, be on an application basis and individual assessment and
27. Council adopts National Treasury's MFMA Circular number 108 dated 8 March 2021 (DMS 1451158) that is in line with Section 168(3)(a) of the Municipal Finance Management Act 56 of 2003.

### 1.3 Executive Summary

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

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

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

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

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

Council resolved in terms of Council resolution number 14528 dated 30 March 2021 that:

- “4. the Accounting Officer ensure that the deficits reflected in this Tabled Budget be reduced before Council approves the adopted budget in May 2021 in the following order: - 2021/22; 2022/23; 2023/24 by R118 million; R110 million and R290 million respectively;”

Therefore, based on the above resolution, departments were requested to reduce their budgets accordingly. The tabled below is the result of both the departmental reductions and the MM and CFO reductions that were necessary.

Details	Operating Budget		
	Revenue	Expenditure	Deficit
	R 000	R 000	R 000
TABLED BUDGET	3 666 899	3 935 127	(268 229)
Departmental Reductions Submission	–	(18 498)	18 498
Budget Office reductions	36 876	37 671	(795)
CFO/MM reductions	59 013	(41 058)	100 070
<b>ADOPTED BUDGET</b>	<b>3 762 787</b>	<b>3 913 242</b>	<b>(150 455)</b>

Furthermore, a critical review was undertaken of expenditure on non-core and non-priority spending items in line with NT's Cost containment measures outlined in NT's MFMA circular number 82 and as endorsed in the Cost Containment Regulations (**DMS 1348572**) issued on 07 June 2019. Emphasis was placed on providing of funds for the repairs and maintenance expenditure line items. These regulations were adopted by Council in terms of CR 14091 dated 26 August 2020 (RPT 167608).

The following items were considered to be non-critical and were reduced accordingly:

Line item	Comments
Expenditure:Contracted Services:Contractors:Artists and Performers	entire budget cut
Expenditure:Contracted Services:Contractors:Event Promoters	entire budget cut
Expenditure:Contracted Services:Contractors:First Aid	entire budget cut
Expenditure:Contracted Services:Contractors:Photographer	entire budget cut
Expenditure:Contracted Services:Contractors:Plants, Flowers and Other Decorations	entire budget cut
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	entire budget cut
Expenditure:Contracted Services:Outsourced Services:Catering Services	entire budget cut
Expenditure:Contracted Services:Outsourced Services:Professional Staff	cut by 2 thirds
Expenditure:Inventory Consumed:Consumables:Standard Rated	cut by 1 third
Expenditure:Inventory Consumed:Finished Goods	cut by 1 third
Expenditure:Inventory Consumed:Materials and Supplies - Non Maintenance	cut by 1 third
Expenditure:Operational Cost:Achievements and Awards	entire budget cut
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	cut by 50%
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional	entire budget cut

Line item	Comments
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Municipal Newsletters	cut by 50%
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	cut by 50%
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Staff Recruitment	entire budget cut
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Tenders	cut by 50%
Expenditure:Operational Cost:Bursaries (Employees)	based on current expenditure
Expenditure:Operational Cost:Cleaning Services:Laundry Services	cut by 50%
Expenditure:Operational Cost:Communication:Licences (Radio and Television)	cut by 50%
Expenditure:Operational Cost:Communication:Radio and TV Transmissions	cut by 50%
Expenditure:Operational Cost:Communication:SMS Bulk Message Service	cut by 1 third
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex	cut by 1 third
Expenditure:Operational Cost:Courier and Delivery Services	entire budget cut
Expenditure:Operational Cost:Entertainment	entire budget cut
Expenditure:Operational Cost:Freight Services	entire budget cut
Expenditure:Operational Cost:Licences:Performing Arts	entire budget cut
Expenditure:Operational Cost:Printing, Publications And Books	cut by 1 third
Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	cut entire budget except for Audit, FS, Scientific Services
Expenditure:Operational Cost:Registration Fees:Seminars, Conferences, Workshops and Events:National	cut by 1 third
Expenditure:Operational Cost:Signage	cut by 50%
Operational:Typical Work Streams:Functions and Events:Special Events and Functions	cut by 50%
Expenditure:Operational Cost:Transport Provided as Part of Departmental	cut by 50%
Expenditure:Operational Cost:Transport Provided as Part of Departmental Activities:Municipal Activities	cut by 50%
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	cut by 1 third
Expenditure:Operational Cost:Uniform and Protective Clothing	cut by 1 third
Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	cut by 50%
Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	cut by 50%
Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	cut by 50%
Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	cut by 50%
Operational:Maintenance:Non-infrastructure:Corrective Maintenance:Emergency:Machinery and Equipment	cut by 50%
Expenditure:Operational Cost:Hire Charges - Transport Assets	cut by 50% - sufficient fleet need to be used, alternative existing fleet to used on shift
Expenditure:Operational Cost:Hire Charges	cut by 50%
Expenditure:Operational Cost:Uniform and Protective Clothing - Frontline	cut by 1 third
Expenditure:Operational Cost:Uniform and Protective Clothing - Specialised	cut by 1 third
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex (PABX)	based on current expenditure
Expenditure:Operating Leases:Machinery and Equipment	incorrectly budgeted
Expenditure:Operating Leases:Other Assets	incorrectly budgeted
Expenditure:Operating Leases:Transport Assets	incorrectly budgeted
Expenditure:Transfers and Subsidies:Operational:Monetary Allocations:Households:Other Transfers (Cash):Bursaries (Non-Employee)	cut by 1 third



Besides reduction of expenditure, anticipated revenue from the airport amounting to R 12,7m has also been included in the Proposed Adopted Budget.

A municipal airport is considered a Trading Service, hence must make a profit or at least break-even.

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

- At the top of the list by far is the lack of growth in local economic activity and now exacerbated by the COVID-19 epidemic. This evidenced by a deteriorating recovery in debtors' revenue – now sitting at 92% a year ago sitting at 97%;
- As a comparison between services over all, by far the greatest concern here lies with all the services financed by Property Tax (Rates). This Tabled budget has the Rates Services sitting with a R 270 million deficit;
- The majority of domestic households in uMhlathuze are not levied Property Rates. This because the individual properties within the Ingonyama Trust land are not separately valued and not subject to the Municipal Property Rates Act. This despite the same communities enjoying most of the municipal services that are funded by Property Rates Revenue. This flaw in the current legislation is also applicable to those commercial and business activities taking place within the Ingonyama Trust area. There is a rapid increase in demand for services in these areas – roads, water, refuse, electricity, sanitation but no commensurate revenue;
- The Constitutional mandate for uMhlathuze is to provide basic municipal services in the Ingonyama Trust area, however the deployment of those services without formal town planning and engineering protocol is not only ineffective and inefficient, but the extent thereof and demand for services on such a large scale without order, that such will lead to the economic collapse of the whole Municipality;
- There is no Equitable Share allocation for properties that do not pay Property Rates. The significance here that the delivery of basic services is very dependent on Property Rates in yet there is zero allocation from the National Equitable Share allocation for Property Rates itself. This weakness in the financial structure of the Municipal MTREF needs to be addressed at a National level as it cannot be resolved at a local level. This is a National Policy matter. As an interim measure National Treasury has been requested to increase Equitable Share to the equal extent that the Municipal Property Rates Act cannot be applied to the residents of the Ingonyama Trust land as the residents there hold no legal title to the land;
- Although Council has received Level II Accreditation, the subsidisation of Housing services which is not a Constitutional mandate can be construed as an “unfunded” mandate due to the fact the Property Rates must now fund the deficit of R28,6m – refer to Table 12 for details;
- Waste Water Management Service shows a deficit of R 16,1 million, this is a concern and efforts will need to be made to reduce this deficit in the coming MTREF by reducing costs therefore the introduction of more efficient and effective operations;
- Waste Management is now trading at a surplus of R 3,8 million from a surplus of R 16,3 million on 2020/21 Adjusted Budget;
- Although Employee related costs as a percentage of total Expenditure amounts to 27% 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 27% 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 (8,2%) together with Employee related Costs. This figure amounts to 35,2% (27% + 8,2%);

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

- Extensive effort has been made within the categories of tariffs to make them more equitable between the various consumer and ratepayer categories;
- All services in the municipality are cost reflective of all the relevant municipal activities applicable to those services;
- There has been a slight trimming of resources allocated to Infrastructure repairs and maintenance. But all the best practice standards of budget allocation to the repairs and maintenance activities should be able to be met;
- Although the budgeting of deficits is not sustainable in the long term, this municipality is financially sound enough to sustain such deficits in the short and medium term;
- Although all services funded by Rates are running at a deficit, Rates revenue is now greater than the gross contribution made by electricity to the municipality's income base, which trend points in the right direction of lowering dependency on the electricity services which historically was a significant risk to the financial stability of this municipality.

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

- No organic growth in the revenue base;
- Revenue cash flow assumes a 92 recovery;
- Capital from own funding (Capital Replacement Reserve and Borrowing) allocated on a prioritized model between Functions using asset values and Income generating ability;
- The basket of municipal services tariffs collectively has been kept below 5% expected for electricity.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act; and
- Repairs and Maintenance provisions surpass the best practice parameters of 8% of PPE and are sitting at excess of 11% for the MTREF.

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

## NATIONAL TREASURY BENCHMARK ENGAGEMENT

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

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

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

- **Credibility:** to determine if the budget is **funded** in terms of Section 18 of the MFMA and whether the City adopted a budget process with evidence of sufficient political oversight and public participation. Political oversight and guidance is crucial for the budget process as the approval of the budget is the responsibility of Council and not that of the Budget and Treasury Office. In assessing the credibility of the budget, the revenue planning framework and associated assumptions are interrogated to determine if they are realistic and indicative of multi-year budgeting.
- **Relevance:** The municipality's performance against the governance KPA is satisfactory considering that it conducts regular strategic public participation meetings.
- **Sustainability:** to determine whether the budget gives effect to the long-term financial and operational sustainability of the municipality. This is crucial that the budget is a **multi-year budget** over the MTREF.
- **mSCOA:** to determine if the tabled budget was prepared directly on the financial system and whether the A1 schedule is aligned to the data strings.

Due to the National Lockdown currently ongoing, the 2021/22 Budget Engagement and Municipal Benchmark exercise will be conducted as a virtual meeting to be held on 19<sup>th</sup> May 2021.

This report has been finalised prior to the engagement and therefore the Chief Financial Officer will provide feedback on the engagement at the Council Meeting.

## **1.4 Procurement and supply chain management reform**

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

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

## 1.5 Operating Revenue Framework

### Revenue Strategy

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an above 96 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by calculating the revenue requirement of each service this had to be adjusted to cater for affordable tariffs;
- The Universal approach to tariff setting provides for the cross subsidization between the different consumer affordability levels;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- Increase ability to extend new services and recover costs where economically possible;
- The municipality's Indigent Policy and rendering of free basic services and subsidized services to both the destitute and poor consumers.

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

### Primary Challenges in Producing the Revenue Budget

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

## Primary Positive Aspects of Producing the Revenue Budget

- There has been an extensive effort placed on trying to make the service charges not only affordable but also equitable across the different income levels of our residential consumers;
- There is extensive effort put into ensuring that our indigent consumers do get basic services free of charge;
- Keeping Rates and Service charge increases within the inflationary boundaries of 3 and 6 percent;
- The Rates income now surpasses the gross contribution made by electricity service to this municipality's income base. This is a very positive trend given the risk associated to the municipality's continued reliance on electricity revenue to cross subsidize Rates funded services;

### 1.5.1 Overall impact of tariff increases on households

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

Note that in all instances the overall impact of the tariff increases on household's bills has been kept at an average of 7 per cent including indigent households, excluding electricity tariffs.

*Middle income household range is defined as:*

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

*Affordable household range is defined as:*

- *property value of between R500 000 and R 700 000;*
- *500 kWh electricity; and*
- *25kl water*

Indigent household is defined as:

- property value of R 300 000;
- 350 kWh electricity; and
- 20kl water (50 kWh electricity and 6 kl water free).

**Table 1 MBRR SA14 – Household bills**

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

## 1.6 Operating Expenditure Framework

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

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

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

**Table 2 Summary of operating expenditure by standard classification item**

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure By Type</b>									
Employee related costs	746 160	782 436	850 995	986 781	981 781	981 781	1 084 038	1 128 369	1 178 862
Remuneration of councillors	29 342	30 395	31 478	34 026	34 317	34 317	35 116	36 522	38 167
Debt impairment	27 154	163 733	230 702	35 000	90 061	90 061	139 527	144 179	148 504
Depreciation & asset impairment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000
Finance charges	67 691	51 286	66 790	79 943	79 943	79 943	69 028	65 963	58 303
Bulk purchases - electricity	828 444	855 160	937 915	1 028 596	1 027 696	1 027 696	1 242 092	1 352 639	1 473 023
Inventory Consumed	203 875	227 752	210 104	254 259	271 867	271 867	40 962	45 862	43 850
Contracted services	339 556	369 218	342 651	289 827	345 933	345 933	316 498	303 078	312 220
Transfers and subsidies	11 517	15 782	12 953	13 778	14 378	14 378	14 597	15 211	15 878
Other expenditure	164 869	166 623	179 742	288 491	338 767	338 767	293 288	306 564	320 393
Losses	1 449	11 689	19 845	–	–	–	243 095	250 017	264 670
<b>Total Expenditure</b>	<b>2 768 618</b>	<b>3 146 732</b>	<b>3 239 539</b>	<b>3 485 274</b>	<b>3 603 742</b>	<b>3 603 742</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>

The budgeted allocation for **employee related costs** for the 2021/22 financial year totals R 1 047 million, which equals 27% per cent of the total operating expenditure.

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

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



The challenge with the organizational structure is that it has no grading structure since 2000. For the size of the organisation required in this environment is a very serious risk. Consequently, over the years, positions which require highly skilled and competent officials will never be filled or retained appropriately i.e. at the mercy of an antiquated grading system.

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

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

The possible risk in the total Human Resource structure is if one adds both contracted services and employee related costs together, this figure amounts to 38 per cent of the operating budget, which although the 35,2 per cent norm for local government, does indicate a lack of skills within the Administration and a tendency to outsource.

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

**The provision of debt impairment** was determined based on an annual collection rate of 92 per cent and the Debt Write-off Policy of the City. For the 2021/22 financial year this amount is R139,5 million (R35 m Adopted 2020/21 & R90m Adjusted 2020/21). These increases being a clear indication of the effects of the COVID-19 pandemic is having on debtor's recovery.

**Provision for depreciation and asset impairment** has been informed by the Municipality's Financial Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate at which an asset is consumed. Budget appropriations in this regard total R435 million for the 2021/22 financial and equates to 11,2 per cent of the total operating expenditure.

**Finance charges** consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges on the budget make up 1,8 per cent (R69 million) of operating expenditure excluding annual redemption.

**Bulk purchases** are directly informed by the purchase of electricity from Eskom. This is budgeted for the 2021/22 to be R1 242 million.

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

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

**Contracted Services** has decreased by 2 per cent as administration needs to place lesser reliance on contracted services. Contracted services together with Employee Related Costs amount to 35%

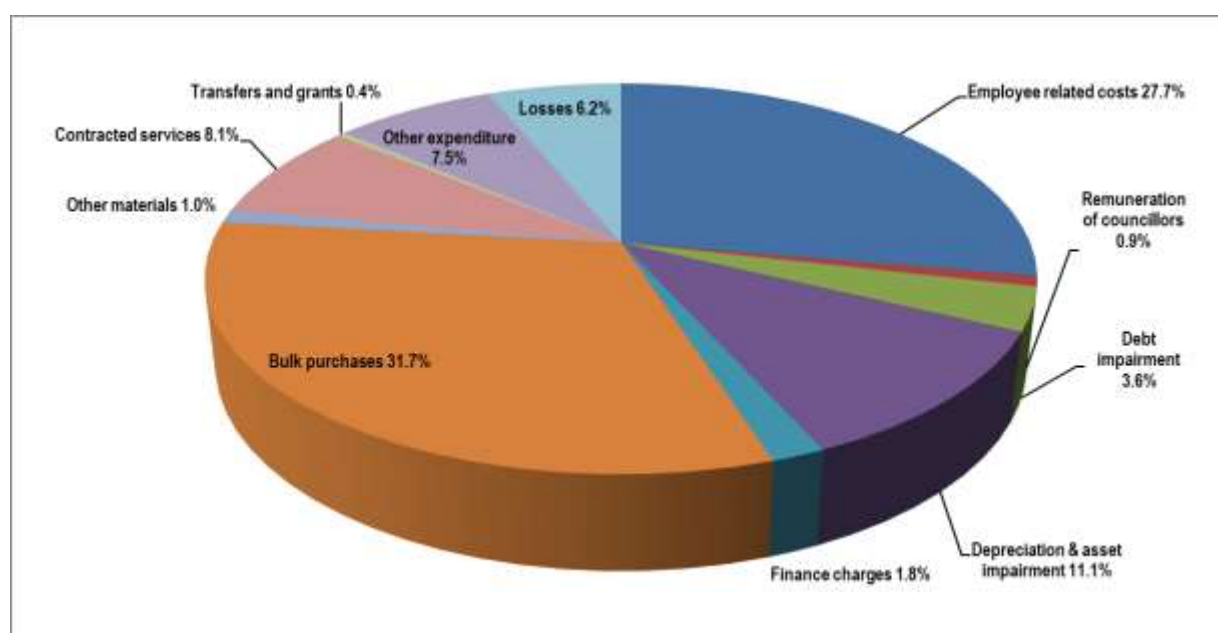
(27% + 8%) of total operating cost. There is a direct relationship between the efficiency and effectiveness of personnel versus that of the private sector, with the common fact between both sectors lying with level of management of resources they have at their disposal.

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

**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 59 MBRR SA1 (see pages 193 to 199).

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



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

### 1.6.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the City's current infrastructure, the 2021/22 budget and MTREF provide for extensive growth in the area of asset maintenance. The weakness however in this environment is that there is no Municipal wide asset renewal strategy and repairs and maintenance plan of the City. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

**Table 3 Operational repairs and maintenance**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Repairs and Maintenance by Expenditure Item</b>									
Employee related costs	209 087	231 581	512 292	525 167	525 167	525 167	546 174	569 113	594 154
Inventory Consumed (Project Maintenance)	73 130	74 844	58 729	92 378	93 254	93 254	87 972	91 593	95 353
Contracted Services	134 906	136 464	72 348	123 119	124 070	124 070	106 997	111 704	116 396
Other Expenditure	–	–	–	–	804	804	1 366	1 424	1 484
<b>Total Repairs and Maintenance Expenditure</b>	<b>417 124</b>	<b>442 889</b>	<b>643 369</b>	<b>740 665</b>	<b>743 296</b>	<b>743 296</b>	<b>742 510</b>	<b>773 834</b>	<b>807 387</b>

During the compilation of the 2021/22 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the City's infrastructure and historic deferred maintenance. However, due to budget constraints, repairs and maintenance was decreased insignificantly by 0,1 per cent in the 2021/22 financial year, from R 743 million to R 742,5 million. In relation to the total operating expenditure, **repairs and maintenance** as a percentage of Total operating expenditure comprises the following **30.6; 20.0 and 19.9 per cent** of the respective financial years MTREF. In addition, repairs and maintenance as a percentage of PPE comprises of **11.5; 11.3 and 11.4 per cent** of the respective financial years MTREF.

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

**Table 4 Repairs and maintenance per asset class**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Infrastructure</b>	<b>302 041</b>	<b>318 005</b>	<b>442 703</b>	<b>521 179</b>	<b>520 349</b>	<b>520 349</b>	<b>520 629</b>	<b>542 698</b>	<b>566 261</b>
Roads Infrastructure	69 391	87 406	102 677	117 534	117 652	117 652	118 791	123 779	129 164
Electrical Infrastructure	65 780	70 774	127 841	165 828	165 164	165 164	165 820	172 717	180 192
Water Supply Infrastructure	92 452	–	101 463	123 010	123 110	123 110	124 335	129 557	135 207
Sanitation Infrastructure	29 989	159 825	60 310	75 660	75 660	75 660	77 613	81 143	84 662
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Rail Infrastructure	853	–	2 016	1 270	1 270	1 270	1 229	1 281	1 335
Coastal Infrastructure	–	–	743	1 082	1 070	1 070	1 058	1 102	1 148
Information and Communication Infrastructure	3 369	–	–	–	–	–	–	–	–
<b>Community Assets</b>	<b>73 421</b>	<b>68 308</b>	<b>75 754</b>	<b>100 095</b>	<b>99 502</b>	<b>99 502</b>	<b>100 488</b>	<b>104 696</b>	<b>109 284</b>
<b>Heritage assets</b>	<b>103</b>	<b>–</b>	<b>83</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>124</b>	<b>130</b>	<b>135</b>
<b>Other assets</b>	<b>250</b>	<b>9 387</b>	<b>26 600</b>	<b>24 314</b>	<b>27 478</b>	<b>27 478</b>	<b>28 413</b>	<b>29 592</b>	<b>30 874</b>
<b>Computer Equipment</b>	<b>–</b>	<b>–</b>	<b>11 958</b>	<b>10 374</b>	<b>10 374</b>	<b>10 374</b>	<b>7 259</b>	<b>7 563</b>	<b>7 880</b>
<b>Furniture and Office Equipment</b>	<b>527</b>	<b>–</b>	<b>58</b>	<b>28</b>	<b>84</b>	<b>84</b>	<b>75</b>	<b>78</b>	<b>81</b>
<b>Machinery and Equipment</b>	<b>1 308</b>	<b>4 664</b>	<b>36 065</b>	<b>25 589</b>	<b>26 422</b>	<b>26 422</b>	<b>24 409</b>	<b>25 434</b>	<b>26 497</b>
<b>Transport Assets</b>	<b>39 474</b>	<b>42 525</b>	<b>50 147</b>	<b>58 967</b>	<b>58 967</b>	<b>58 967</b>	<b>61 113</b>	<b>63 644</b>	<b>66 377</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>417 124</b>	<b>442 889</b>	<b>643 369</b>	<b>740 665</b>	<b>743 296</b>	<b>743 296</b>	<b>742 510</b>	<b>773 834</b>	<b>807 387</b>
<b>R&amp;M as a % of PPE</b>	<b>6.7%</b>	<b>7.1%</b>	<b>10.4%</b>	<b>11.2%</b>	<b>11.5%</b>	<b>11.5%</b>	<b>11.5%</b>	<b>11.3%</b>	<b>11.4%</b>
<b>R&amp;M as % Operating Expenditure</b>	<b>15.1%</b>	<b>14.1%</b>	<b>19.9%</b>	<b>21.3%</b>	<b>20.6%</b>	<b>20.6%</b>	<b>26.1%</b>	<b>19.8%</b>	<b>19.7%</b>

For the 2021/22 financial year, 70.1 per cent or R 520.6 million of total repairs and maintenance will be spent on infrastructure assets. Electricity infrastructure has received a significant proportion of this allocation totalling at 22.3 per cent (R 165.8 million) followed by water infrastructure at 16.7 per cent (R 124.3 million), road transport infrastructure at 16 per cent (R 118.8 million) and sanitation at 10.5 per cent (R77.6 million). Community assets has been allocated R 100.5 million of total repairs and maintenance equating to 13.5 per cent. Transport assets has been allocated R 61.1 million (8.2 per cent).

## 1.7 Capital expenditure

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital Expenditure - Functional</b>									
<b>Governance and administration</b>	128 345	121 623	56 201	34 647	104 986	104 986	49 017	49 505	49 833
Executive and council	20	171	–	130	51	51	127	135	140
Finance and administration	128 325	121 452	56 201	34 517	104 935	104 935	48 890	49 370	49 693
<b>Community and public safety</b>	43 331	60 491	35 010	55 333	77 309	77 309	127 921	107 869	71 588
Community and social services	26 027	44 321	30 093	26 328	33 708	33 708	65 933	55 751	23 435
Sport and recreation	10 584	15 638	4 916	27 847	36 091	36 091	60 877	50 900	46 863
Public safety	6 926	531	–	1 158	1 245	1 245	1 111	1 218	1 291
Housing	(206)	–	–	–	6 265	6 265	–	–	–
<b>Economic and environmental services</b>	97 197	93 770	67 718	170 016	156 589	156 589	181 073	166 119	224 841
Planning and development	19 313	1 067	2 066	3 090	6 300	6 300	48 879	20 165	56 606
Road transport	77 183	92 482	65 212	165 326	149 855	149 855	127 794	130 954	155 235
Environmental protection	701	222	440	1 600	434	434	4 401	15 000	13 000
<b>Trading services</b>	231 648	240 796	208 595	411 839	423 824	423 824	453 457	351 708	384 758
Energy sources	57 776	80 828	48 219	85 537	91 685	91 685	83 598	84 343	84 706
Water management	84 873	76 982	112 374	274 093	220 838	220 838	300 443	225 368	249 410
Waste water management	87 895	79 745	46 180	48 605	105 919	105 919	69 416	39 200	45 987
Waste management	1 103	3 242	1 822	3 604	5 382	5 382	–	2 797	4 655
<b>Total Capital Expenditure - Functional</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>
<b>Funded by:</b>									
National Government	137 671	105 800	130 140	183 857	183 357	183 357	162 013	163 351	164 420
Provincial Government	541	–	2 281	–	4 150	4 150	10 943	10 937	10 097
<b>Transfers recognised - capital</b>	<b>138 212</b>	<b>105 800</b>	<b>132 722</b>	<b>183 857</b>	<b>187 507</b>	<b>187 507</b>	<b>172 956</b>	<b>174 288</b>	<b>174 517</b>
<b>Borrowing</b>	<b>9 969</b>	<b>265 391</b>	<b>16 979</b>	<b>157 000</b>	<b>89 996</b>	<b>89 996</b>	<b>226 138</b>	<b>154 000</b>	<b>170 000</b>
<b>Internally generated funds</b>	<b>352 341</b>	<b>145 489</b>	<b>217 822</b>	<b>330 977</b>	<b>485 205</b>	<b>485 205</b>	<b>431 874</b>	<b>363 868</b>	<b>398 504</b>
<b>Total Capital Funding</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

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

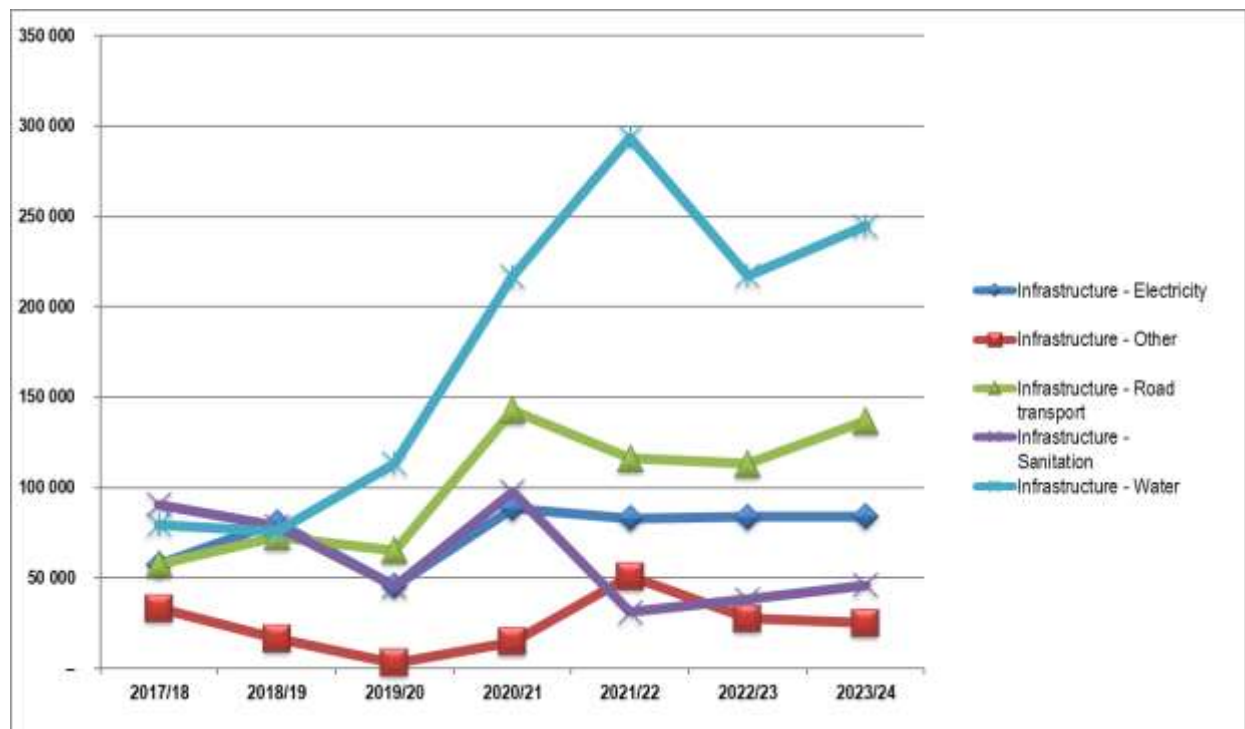
For 2021/22 an amount of R594 million has been appropriated for the development of infrastructure which represents 72 per cent of the total capital budget. In the outer years this amount totals R501 million, 72 per cent and R 537 million, 72 per cent respectively for each of the financial years. Water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

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

Further detail relating to asset classes and proposed capital expenditure is contained in Table 19 MBRR A9 (Asset Management) on pages 77 to 83. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c, d and e provides a detailed breakdown of the capital programme relating to new asset construction; capital asset renewal as well as operational repairs and maintenance by asset class (refer to pages 160 to 176).

Furthermore, pages 180 to 190 contain a detail breakdown of the capital budget per project over the medium-term.

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



**Figure 2 Capital Infrastructure Programme**

## 1.8 Annual Budget Tables

The following pages present the ten **main** budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2021/22 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the following page.

**Table 6 MBRR Table A1 - Budget Summary**

Description  R thousands	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Financial Performance</b>									
Property rates	442 661	477 138	508 159	540 840	559 408	559 408	617 378	648 246	674 000
Service charges	1 840 683	1 903 222	2 015 381	2 307 051	2 283 899	2 283 899	2 475 325	2 666 750	2 861 825
Investment revenue	76 056	27 999	46 358	63 000	58 000	58 000	65 000	67 000	69 000
Transfers recognised - operational	329 088	352 730	391 394	424 643	490 760	490 760	441 914	469 277	473 324
Other own revenue	232 172	166 456	167 765	95 260	62 228	62 228	163 171	174 476	182 035
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 920 660</b>	<b>2 927 545</b>	<b>3 129 057</b>	<b>3 430 794</b>	<b>3 454 295</b>	<b>3 454 295</b>	<b>3 762 787</b>	<b>4 025 749</b>	<b>4 260 185</b>
Employee costs	746 160	782 436	850 995	986 781	981 781	981 781	1 084 038	1 128 369	1 178 862
Remuneration of councillors	29 342	30 395	31 478	34 026	34 317	34 317	35 116	36 522	38 167
Depreciation & asset impairment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000
Finance charges	67 691	51 286	66 790	79 943	79 943	79 943	69 028	65 963	58 303
Inventory Consumed and bulk purchases	1 032 319	1 082 912	1 148 019	1 282 856	1 299 564	1 299 564	1 283 054	1 398 500	1 516 873
Transfers and grants	11 517	15 782	12 953	13 778	14 378	14 378	14 597	15 211	15 878
Other expenditure	533 028	711 263	772 939	613 318	774 761	774 761	992 409	1 003 838	1 045 787
<b>Total Expenditure</b>	<b>2 768 618</b>	<b>3 146 732</b>	<b>3 239 539</b>	<b>3 485 274</b>	<b>3 603 742</b>	<b>3 603 742</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>
<b>Surplus/(Deficit)</b>	<b>152 042</b>	<b>(219 187)</b>	<b>(110 482)</b>	<b>(54 480)</b>	<b>(149 448)</b>	<b>(149 448)</b>	<b>(150 455)</b>	<b>(80 654)</b>	<b>(75 685)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	133 963	104 224	152 977	183 857	183 357	183 357	172 956	174 288	174 517
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	4 248	1 577	301	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>290 254</b>	<b>(113 386)</b>	<b>42 796</b>	<b>129 377</b>	<b>33 910</b>	<b>33 910</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>

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

Description R thousands	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Capital expenditure &amp; funds sources</u></b>									
Capital expenditure	500 521	516 680	367 523	671 834	762 709	762 709	830 967	692 156	743 020
Transfers recognised - capital	138 212	105 800	132 722	183 857	187 507	187 507	172 956	174 288	174 517
Borrowing	9 969	265 391	16 979	157 000	89 996	89 996	226 138	154 000	170 000
Internally generated funds	352 341	145 489	217 822	330 977	485 205	485 205	431 874	363 868	398 504
<b>Total sources of capital funds</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>
<b><u>Financial position</u></b>									
Total current assets	1 043 037	995 310	1 129 747	986 925	1 045 572	1 355 233	1 386 064	1 292 945	1 140 797
Total non current assets	6 379 251	6 410 820	6 379 007	6 810 198	6 722 718	6 722 718	7 118 685	7 352 840	7 613 861
Total current liabilities	712 303	600 123	715 837	554 319	561 347	561 347	553 671	595 647	632 370
Total non current liabilities	614 245	839 077	784 716	905 070	901 569	901 569	1 026 461	1 114 550	1 214 971
Community wealth/Equity	6 095 740	5 966 930	6 008 201	6 337 734	6 305 374	6 615 034	6 924 617	6 935 589	6 907 316
<b><u>Cash flows</u></b>									
Net cash from (used) operating	318 828	317 854	530 084	547 677	453 256	453 256	435 795	419 950	435 048
Net cash from (used) investing	(499 378)	(515 887)	(367 368)	(662 695)	(636 438)	(430 396)	(561 677)	(523 725)	(581 567)
Net cash from (used) financing	(74 144)	228 766	(23 952)	140 952	142 402	142 402	143 395	67 693	67 213
<b>Cash/cash equivalents at the year end</b>	<b>460 422</b>	<b>491 155</b>	<b>599 918</b>	<b>367 282</b>	<b>525 479</b>	<b>731 521</b>	<b>749 034</b>	<b>712 952</b>	<b>633 647</b>
<b><u>Cash backing/surplus reconciliation</u></b>									
Cash and investments available	460 422	461 155	599 918	367 282	421 860	731 521	749 034	712 952	633 647
Application of cash and investments	205 622	157 660	65 645	64 585	73 531	73 531	288 932	406 636	450 101
<b>Balance - surplus (shortfall)</b>	<b>254 800</b>	<b>303 495</b>	<b>534 273</b>	<b>302 697</b>	<b>348 329</b>	<b>657 990</b>	<b>460 102</b>	<b>306 317</b>	<b>183 545</b>

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

Description  R thousands	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Asset management</u></b>									
Asset register summary (WDV)	6 379 251	6 410 820	6 379 008	6 810 198	6 722 718	6 722 718	7 118 685	7 352 841	7 613 861
Depreciation	348 561	472 658	355 497	474 573	418 999	418 999	435 000	458 000	482 000
Renewal and Upgrading of Existing Assets	132 950	225 924	66 281	126 803	260 819	260 819	238 048	261 205	317 484
Repairs and Maintenance	417 124	442 889	643 369	740 665	743 296	743 296	742 510	773 834	807 387
<b><u>Free services</u></b>									
Cost of Free Basic Services provided	(105 749)	(131 695)	(173 350)	(171 474)	(171 474)	(171 474)	(218 521)	(229 382)	(235 845)
Revenue cost of free services provided	183 573	360 849	(55 578)	(229 753)	(239 499)	(239 499)	(227 504)	(239 374)	(241 842)
<b><u>Households below minimum service level</u></b>									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	0	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–



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

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

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

Functional Classification Description  R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue - Functional</b>									
<b><i>Governance and administration</i></b>	<b>598 817</b>	<b>545 688</b>	<b>596 187</b>	<b>628 560</b>	<b>634 405</b>	<b>634 405</b>	<b>709 432</b>	<b>744 424</b>	<b>773 248</b>
Executive and council	11 343	961	263	1 001	199	199	1 317	1 494	1 559
Finance and administration	587 368	544 698	595 924	627 519	634 206	634 206	707 585	742 317	771 049
Internal audit	105	30	–	40	–	–	531	613	641
<b><i>Community and public safety</i></b>	<b>77 126</b>	<b>116 024</b>	<b>103 938</b>	<b>40 905</b>	<b>30 883</b>	<b>30 883</b>	<b>113 846</b>	<b>122 629</b>	<b>111 488</b>
Community and social services	22 622	18 052	16 965	20 308	17 935	17 935	17 946	19 024	19 281
Sport and recreation	22 041	12 500	6 929	8 850	6 756	6 756	39 417	45 125	31 960
Public safety	27 857	80 039	77 091	8 437	2 843	2 843	53 489	55 423	57 133
Housing	4 606	5 433	2 953	3 311	3 350	3 350	2 993	3 058	3 115
Health	–	–	–	–	–	–	–	–	–
<b><i>Economic and environmental services</i></b>	<b>64 068</b>	<b>32 923</b>	<b>47 701</b>	<b>103 305</b>	<b>98 197</b>	<b>98 197</b>	<b>69 215</b>	<b>66 634</b>	<b>85 482</b>
Planning and development	31 082	15 024	19 982	20 663	18 387	18 387	17 153	13 726	17 565
Road transport	32 450	17 826	27 703	82 531	79 799	79 799	51 913	52 737	67 738
Environmental protection	536	73	15	111	11	11	149	171	179
<b><i>Trading services</i></b>	<b>2 318 088</b>	<b>2 338 097</b>	<b>2 534 121</b>	<b>2 841 023</b>	<b>2 873 369</b>	<b>2 873 369</b>	<b>3 029 635</b>	<b>3 250 655</b>	<b>3 446 774</b>
Energy sources	1 314 898	1 330 860	1 378 338	1 689 131	1 685 093	1 685 093	1 816 453	1 975 292	2 145 138
Water management	566 830	565 179	685 591	621 503	639 497	639 497	700 289	728 446	747 231
Waste water management	263 381	288 873	306 990	330 846	353 765	353 765	319 573	341 686	344 901
Waste management	172 979	153 185	163 202	199 543	195 014	195 014	193 320	205 232	209 504
<b><i>Other</i></b>	<b>773</b>	<b>614</b>	<b>389</b>	<b>858</b>	<b>798</b>	<b>798</b>	<b>13 616</b>	<b>15 695</b>	<b>17 710</b>
<b>Total Revenue - Functional</b>	<b>3 058 872</b>	<b>3 033 345</b>	<b>3 282 335</b>	<b>3 614 651</b>	<b>3 637 652</b>	<b>3 637 652</b>	<b>3 935 743</b>	<b>4 200 037</b>	<b>4 434 701</b>

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

Functional Classification Description  R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Expenditure - Functional</u></b>									
<b><i>Governance and administration</i></b>	<b>427 533</b>	<b>569 991</b>	<b>111 917</b>	<b>118 992</b>	<b>201 322</b>	<b>201 322</b>	<b>128 162</b>	<b>139 092</b>	<b>141 119</b>
Executive and council	107 190	121 074	19 030	35 425	33 732	33 732	27 474	28 197	29 296
Finance and administration	308 503	438 454	92 634	83 515	165 823	165 823	99 785	109 884	110 769
Internal audit	11 840	10 463	253	51	1 768	1 768	903	1 011	1 055
<b><i>Community and public safety</i></b>	<b>303 571</b>	<b>342 910</b>	<b>496 309</b>	<b>486 617</b>	<b>492 466</b>	<b>492 466</b>	<b>586 756</b>	<b>615 879</b>	<b>633 171</b>
Community and social services	87 203	100 879	95 598	118 682	127 973	127 973	133 740	140 298	139 820
Sport and recreation	120 553	128 226	167 420	187 659	186 726	186 726	206 952	221 335	230 766
Public safety	82 542	91 290	206 748	147 566	144 727	144 727	212 310	218 350	226 917
Housing	13 273	22 516	26 543	30 725	30 967	30 967	31 605	33 661	33 330
Health	–	–	–	1 985	2 073	2 073	2 150	2 236	2 337
<b><i>Economic and environmental services</i></b>	<b>273 804</b>	<b>320 802</b>	<b>338 137</b>	<b>395 294</b>	<b>354 737</b>	<b>354 737</b>	<b>375 478</b>	<b>389 014</b>	<b>404 071</b>
Planning and development	81 323	75 863	104 614	79 306	80 411	80 411	93 312	94 776	102 587
Road transport	186 308	236 761	222 706	305 212	263 324	263 324	270 736	281 749	287 478
Environmental protection	6 173	8 178	10 817	10 776	11 002	11 002	11 430	12 489	14 005
<b><i>Trading services</i></b>	<b>1 758 362</b>	<b>1 908 479</b>	<b>2 286 813</b>	<b>2 477 367</b>	<b>2 538 901</b>	<b>2 538 901</b>	<b>2 804 363</b>	<b>2 941 807</b>	<b>3 134 652</b>
Energy sources	1 000 905	1 032 995	1 251 124	1 436 636	1 478 518	1 478 518	1 697 851	1 825 803	1 964 317
Water management	458 066	505 991	583 674	541 336	573 052	573 052	608 340	625 651	661 475
Waste water management	210 331	274 905	307 708	329 546	308 651	308 651	308 697	294 165	304 171
Waste management	89 060	94 588	144 308	169 849	178 680	178 680	189 476	196 188	204 689
<b><i>Other</i></b>	<b>5 348</b>	<b>4 549</b>	<b>6 362</b>	<b>7 005</b>	<b>16 317</b>	<b>16 317</b>	<b>18 482</b>	<b>20 611</b>	<b>22 857</b>
<b>Total Expenditure - Functional</b>	<b>2 768 618</b>	<b>3 146 732</b>	<b>3 239 539</b>	<b>3 485 274</b>	<b>3 603 742</b>	<b>3 603 742</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>
<b>Surplus/(Deficit) for the year</b>	<b>290 254</b>	<b>(113 386)</b>	<b>42 796</b>	<b>129 377</b>	<b>33 910</b>	<b>33 910</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>

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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. **Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.**
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste water functions and the Waste management function. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure. However, if the capital revenues (Transfers recognised – capital) is removed from the calculation of the surpluses for each trading service, water service is running at an R 26.9m surplus and Waste Water Services at a R 16.1m deficit.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources. **The major concern here is that all services are now running at an R 270 million deficit. You will not notice this in Table A2 as the capital transfers distort the actual revenue. Refer to Table 11 for the actual calculation. This implies that the whole Municipality has a high risk dependency on Electricity Revenue, Water Revenue and Waste Management, given that Sanitation Trading services has a deficit.**

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue - Functional</b>									
<b>Municipal governance and administration</b>	<b>598 817</b>	<b>545 688</b>	<b>596 187</b>	<b>628 560</b>	<b>634 405</b>	<b>634 405</b>	<b>709 432</b>	<b>744 424</b>	<b>773 248</b>
Executive and council	11 343	961	263	1 001	199	199	1 317	1 494	1 559
<i>Mayor and Council</i>	4 042	763	263	731	199	199	946	1 067	1 112
<i>Municipal Manager, Town Secretary and Chief Executive</i>	7 301	198	–	269	–	–	370	428	447
Finance and administration	587 368	544 698	595 924	627 519	634 206	634 206	707 585	742 317	771 049
<i>Administrative and Corporate Support</i>	3 426	439	–	597	–	–	820	948	990
<i>Asset Management</i>	308	46	–	63	–	–	71	81	85
<i>Finance</i>	557 992	532 858	590 482	616 321	626 446	626 446	694 769	728 410	756 544
<i>Fleet Management</i>	3 756	2 194	631	2 908	2 348	2 348	2 486	2 635	2 793
<i>Human Resources</i>	5 087	2 406	251	790	18	18	1 411	1 629	1 702
<i>Information Technology</i>	1 996	516	119	800	461	461	954	1 056	1 111
<i>Legal Services</i>	605	63	13	86	1	1	444	512	535
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	3 974	2 639	2 065	2 644	2 595	2 595	2 802	2 902	2 991
<i>Property Services</i>	1 507	1 298	1 212	1 430	1 624	1 624	1 549	1 605	1 655
<i>Risk Management</i>	197	28	–	38	–	–	9	10	11
<i>Security Services</i>	1 861	300	–	409	–	–	53	61	64
<i>Supply Chain Management</i>	6 375	1 873	1 151	1 380	714	714	1 302	1 411	1 464
<i>Valuation Service</i>	284	38	–	51	–	–	915	1 057	1 104
Internal audit	105	30	–	40	–	–	531	613	641
<i>Governance Function</i>	105	30	–	40	–	–	531	613	641
<b>Community and public safety</b>	<b>77 126</b>	<b>116 024</b>	<b>103 938</b>	<b>40 905</b>	<b>30 883</b>	<b>30 883</b>	<b>113 846</b>	<b>122 629</b>	<b>111 488</b>
Community and social services	22 622	18 052	16 965	20 308	17 935	17 935	17 946	19 024	19 281
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	1 357	566	502	657	516	516	883	953	988
<i>Community Halls and Facilities</i>	7 203	6 941	5 586	6 951	5 542	5 542	3 854	4 111	4 261
<i>Cultural Matters</i>	–	15	–	21	–	–	28	33	34
<i>Disaster Management</i>	216	26	–	36	–	–	49	56	59
<i>Libraries and Archives</i>	13 394	10 269	10 663	12 363	11 652	11 652	12 820	13 536	13 586
<i>Museums and Art Galleries</i>	451	234	213	280	225	225	312	335	353

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue - Functional</b>									
Sport and recreation	22 041	12 500	6 929	8 850	6 756	6 756	39 417	45 125	31 960
<i>Beaches and Jetties</i>	1 651	115	30	220	63	63	282	320	335
<i>Community Parks (including Nurseries)</i>	8 796	2 597	1 995	6 980	5 814	5 814	8 035	8 529	8 820
<i>Recreational Facilities</i>	5 052	2 136	1 806	1 348	869	869	19 632	24 734	12 075
<i>Sports Grounds and Stadiums</i>	6 542	7 651	3 099	302	10	10	11 469	11 543	10 730
Public safety	27 857	80 039	77 091	8 437	2 843	2 843	53 489	55 423	57 133
<i>Fire Fighting and Protection</i>	11 373	2 059	882	2 601	219	219	476	523	545
<i>Police Forces, Traffic and Street Parking Control</i>	16 484	77 980	76 209	5 836	2 623	2 623	53 013	54 899	56 588
Housing	4 606	5 433	2 953	3 311	3 350	3 350	2 993	3 058	3 115
<i>Housing</i>	4 606	5 433	2 953	3 311	3 350	3 350	2 993	3 058	3 115
<b>Economic and environmental services</b>	64 068	32 923	47 701	103 305	98 197	98 197	69 215	66 634	85 482
Planning and development	31 082	15 024	19 982	20 663	18 387	18 387	17 153	13 726	17 565
<i>Billboards</i>	96	13	–	17	–	–	45	52	55
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2 411	916	–	352	–	–	24	27	29
<i>Development Facilitation</i>	3 727	1 635	12 988	2 153	2 153	2 153	2 228	2 295	2 364
<i>Economic Development/Planning</i>	3 499	558	951	3 455	3 000	3 000	1 995	2 209	5 584
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	3 201	1 899	984	1 632	820	820	1 449	1 571	1 629
<i>Project Management Unit</i>	18 148	10 004	5 060	13 054	12 414	12 414	11 412	7 572	7 904
Road transport	32 450	17 826	27 703	82 531	79 799	79 799	51 913	52 737	67 738
<i>Road and Traffic Regulation</i>	12 740	10 530	8 367	9 862	9 387	9 387	11 586	12 168	12 566
<i>Roads</i>	19 480	7 283	19 334	72 643	70 403	70 403	35 294	27 531	41 633
<i>Taxi Ranks</i>	230	13	3	26	9	9	5 033	13 037	13 539
Environmental protection	536	73	15	111	11	11	149	171	179
<i>Pollution Control</i>	536	73	15	111	11	11	149	171	179
<b>Trading services</b>	2 318 088	2 338 097	2 534 121	2 841 023	2 873 369	2 873 369	3 029 635	3 250 655	3 446 774
Energy sources	1 314 898	1 330 860	1 378 338	1 689 131	1 685 093	1 685 093	1 816 453	1 975 292	2 145 138
<i>Electricity</i>	1 312 219	1 330 546	1 378 317	1 688 694	1 685 084	1 685 084	1 815 845	1 974 592	2 144 406
<i>Street Lighting and Signal Systems</i>	2 679	314	21	437	9	9	608	700	732

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue - Functional</b>									
Water management	566 830	565 179	685 591	621 503	639 497	639 497	700 289	728 446	747 231
<i>Water Treatment</i>	7 279	4 436	4 722	4 721	4 226	4 226	4 406	4 543	4 680
<i>Water Distribution</i>	559 551	560 743	680 868	616 781	635 271	635 271	695 883	723 903	742 551
Waste water management	263 381	288 873	306 990	330 846	353 765	353 765	319 573	341 686	344 901
<i>Public Toilets</i>	187	13	2	17	–	–	24	27	28
<i>Sewerage</i>	263 061	288 843	306 975	330 806	353 765	353 765	317 911	339 765	342 894
<i>Storm Water Management</i>	132	17	–	23	–	–	1 639	1 894	1 979
<i>Waste Water Treatment</i>	–	–	13	–	–	–	–	–	–
Waste management	172 979	153 185	163 202	199 543	195 014	195 014	193 320	205 232	209 504
<i>Solid Waste Removal</i>	165 005	152 188	163 030	198 308	195 005	195 005	191 265	202 858	207 024
<i>Street Cleaning</i>	7 974	997	173	1 235	9	9	2 055	2 373	2 480
<b>Other</b>	773	614	389	858	798	798	13 616	15 695	17 710
Air Transport	384	568	383	797	797	797	13 523	15 587	17 597
Licensing and Regulation	223	22	6	28	2	2	57	66	69
Tourism	165	24	–	33	–	–	36	42	44
<b>Total Revenue - Functional</b>	<b>3 058 872</b>	<b>3 033 345</b>	<b>3 282 335</b>	<b>3 614 651</b>	<b>3 637 652</b>	<b>3 637 652</b>	<b>3 935 743</b>	<b>4 200 037</b>	<b>4 434 701</b>
<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	<b>427 533</b>	<b>569 991</b>	<b>111 917</b>	<b>118 992</b>	<b>201 322</b>	<b>201 322</b>	<b>118 299</b>	<b>127 698</b>	<b>129 213</b>
Executive and council	107 190	121 074	19 030	35 425	33 732	33 732	26 373	26 925	27 966
<i>Mayor and Council</i>	85 688	100 639	712	526	1 888	1 888	(6 267)	(6 484)	(6 939)
<i>Municipal Manager, Town Secretary and Chief Executive</i>	21 503	20 435	18 317	34 899	31 844	31 844	32 640	33 409	34 906
Finance and administration	308 503	438 454	92 634	83 515	165 823	165 823	91 554	100 375	100 832
<i>Administrative and Corporate Support</i>	20 641	24 152	1 279	1 600	2 176	2 176	133	130	139
<i>Asset Management</i>	1 226	1 304	1 771	2 367	2 461	2 461	2 879	2 905	3 039
<i>Finance</i>	102 166	211 874	27 703	25 326	56 425	56 425	19 356	20 211	20 955
<i>Fleet Management</i>	60 886	67 970	2 251	(1 593)	12 451	12 451	958	7 188	9 674

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

Functional Classification Description  R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure - Functional</b>									
<i>Human Resources</i>	28 313	29 830	6 577	7 027	10 170	10 170	9 478	6 646	6 226
<i>Information Technology</i>	51 918	59 192	15 167	8 037	40 010	40 010	6 345	10 090	6 678
<i>Legal Services</i>	4 385	3 519	4 546	7 468	7 177	7 177	9 472	9 729	10 167
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	9 013	3 927	6 455	7 925	8 192	8 192	7 449	7 573	7 881
<i>Property Services</i>	1 381	1 347	1 638	1 838	1 822	1 822	1 907	1 952	2 040
<i>Risk Management</i>	965	1 201	1 909	2 499	2 625	2 625	5 814	5 185	4 104
<i>Security Services</i>	7 967	11 042	15 216	16 224	16 690	16 690	22 457	23 301	24 265
<i>Supply Chain Management</i>	16 553	19 216	604	1 192	1 813	1 813	1 112	1 174	1 186
<i>Valuation Service</i>	3 089	3 879	7 517	3 608	3 811	3 811	4 194	4 291	4 479
Internal audit	11 840	10 463	253	51	1 768	1 768	372	398	414
<i>Governance Function</i>	11 840	10 463	253	51	1 768	1 768	372	398	414
<b>Community and public safety</b>	<b>303 571</b>	<b>342 910</b>	<b>496 309</b>	<b>486 617</b>	<b>492 466</b>	<b>492 466</b>	<b>577 130</b>	<b>604 759</b>	<b>621 550</b>
Community and social services	<b>87 203</b>	<b>100 879</b>	<b>95 598</b>	<b>118 682</b>	<b>127 973</b>	<b>127 973</b>	<b>131 381</b>	<b>137 573</b>	<b>136 973</b>
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	9 362	9 302	14 089	15 607	15 857	15 857	17 424	18 043	18 806
<i>Community Halls and Facilities</i>	51 729	62 286	43 906	58 070	67 765	67 765	66 424	71 188	68 274
<i>Cultural Matters</i>	–	5 493	5 480	6 552	6 524	6 524	6 644	6 907	7 210
<i>Disaster Management</i>	1 522	1 415	2 678	2 607	2 663	2 663	3 367	3 529	3 707
<i>Libraries and Archives</i>	19 039	20 267	26 099	32 119	31 536	31 536	33 819	34 148	35 050
<i>Museums and Art Galleries</i>	5 551	2 117	3 347	3 726	3 629	3 629	3 703	3 759	3 926
Sport and recreation	<b>120 553</b>	<b>128 226</b>	<b>167 420</b>	<b>187 659</b>	<b>186 726</b>	<b>186 726</b>	<b>202 382</b>	<b>216 056</b>	<b>225 250</b>
<i>Beaches and Jetties</i>	13 152	12 751	18 924	22 789	22 969	22 969	23 215	24 014	24 913
<i>Community Parks (including Nurseries)</i>	55 456	59 324	75 027	83 605	81 701	81 701	87 932	91 497	95 458
<i>Recreational Facilities</i>	24 839	23 190	32 509	38 095	40 265	40 265	46 574	50 867	54 011
<i>Sports Grounds and Stadiums</i>	27 106	32 962	40 960	43 170	41 791	41 791	44 661	49 678	50 868



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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure - Functional</b>									
Public safety	82 542	91 290	206 748	147 566	144 727	144 727	209 698	215 334	223 765
<i>Fire Fighting and Protection</i>	49 394	53 844	80 735	85 259	84 400	84 400	89 443	92 044	95 747
<i>Licensing and Control of Animals</i>	–	–	–	501	501	501	347	362	377
<i>Police Forces, Traffic and Street Parking Control</i>	33 148	37 446	126 013	61 807	59 827	59 827	119 909	122 928	127 641
Housing	13 273	22 516	26 543	30 725	30 967	30 967	31 518	33 561	33 226
<i>Housing</i>	13 273	22 516	26 543	30 725	30 967	30 967	31 518	33 561	33 226
Health	–	–	–	1 985	2 073	2 073	2 150	2 236	2 337
<i>Health Services</i>	–	–	–	1 985	2 073	2 073	2 150	2 236	2 337
<b>Economic and environmental services</b>	273 804	320 802	338 137	395 294	354 737	354 737	369 735	382 380	397 138
Planning and development	81 323	75 863	104 614	79 306	80 411	80 411	90 916	92 009	99 695
<i>Billboards</i>	1 130	1 082	2 112	2 514	2 455	2 455	2 324	2 388	2 492
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	14 876	14 232	22 870	24 577	24 510	24 510	24 647	25 250	26 365
<i>Development Facilitation</i>	6 270	2 849	4 048	3 361	3 361	3 361	3 538	3 651	3 781
<i>Economic Development/Planning</i>	19 910	18 581	30 901	19 470	21 104	21 104	27 499	30 955	35 969
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	10 168	11 216	15 716	16 400	16 615	16 615	20 273	20 380	21 299
<i>Project Management Unit</i>	28 969	27 903	28 967	12 984	12 366	12 366	12 636	9 385	9 789
Road transport	186 308	236 761	222 706	305 212	263 324	263 324	267 526	278 041	283 603
<i>Public Transport</i>	–	–	–	–	2 851	2 851	3 762	3 911	4 087
<i>Road and Traffic Regulation</i>	9 872	10 139	15 280	16 613	17 219	17 219	19 341	19 668	20 495
<i>Roads</i>	174 132	222 347	203 292	283 038	238 820	238 820	239 980	249 460	252 911
<i>Taxi Ranks</i>	2 303	4 275	4 134	5 562	4 435	4 435	4 444	5 002	6 110
Environmental protection	6 173	8 178	10 817	10 776	11 002	11 002	11 293	12 330	13 840
<i>Coastal Protection</i>	–	–	–	–	189	189	329	1 152	2 210
<i>Pollution Control</i>	6 173	8 178	10 817	10 776	10 813	10 813	10 963	11 178	11 629
<b>Trading services</b>	1 758 362	1 908 479	2 286 813	2 477 367	2 538 901	2 538 901	2 792 811	2 928 462	3 120 706
Energy sources	1 000 905	1 032 995	1 251 124	1 436 636	1 478 518	1 478 518	1 695 027	1 822 541	1 960 908
<i>Electricity</i>	959 127	993 731	1 200 285	1 358 139	1 397 317	1 397 317	1 624 091	1 749 329	1 883 789
<i>Street Lighting and Signal Systems</i>	41 778	39 264	50 839	78 498	81 202	81 202	70 937	73 212	77 119

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

Functional Classification Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure - Functional</b>									
Water management	458 066	505 991	583 674	541 336	573 052	573 052	605 917	622 852	658 550
<i>Water Treatment</i>	23 478	19 815	26 376	28 793	29 157	29 157	28 203	29 392	30 300
<i>Water Distribution</i>	434 588	486 176	557 298	512 543	543 896	543 896	577 714	593 460	628 250
Waste water management	210 331	274 905	307 708	329 546	308 651	308 651	304 838	289 707	299 512
<i>Public Toilets</i>	2 011	687	2 213	2 837	3 174	3 174	3 511	3 634	3 762
<i>Sewerage</i>	126 492	199 744	181 300	241 925	191 808	191 808	187 776	163 175	169 672
<i>Storm Water Management</i>	37 482	19 199	42 664	27 253	44 635	44 635	42 144	47 889	48 575
<i>Waste Water Treatment</i>	44 346	55 275	81 531	57 531	69 035	69 035	71 406	75 008	77 503
Waste management	89 060	94 588	144 308	169 849	178 680	178 680	187 029	193 362	201 736
<i>Solid Waste Removal</i>	60 666	64 036	89 826	123 896	135 018	135 018	137 383	142 259	148 374
<i>Street Cleaning</i>	28 394	30 552	54 482	45 953	43 662	43 662	49 647	51 104	53 362
<b>Other</b>	5 348	4 549	6 362	7 005	16 317	16 317	18 390	20 505	22 746
Air Transport	840	810	964	1 004	10 546	10 546	12 698	14 737	16 721
Licensing and Regulation	978	984	1 563	1 647	1 830	1 830	1 876	1 892	1 976
Tourism	3 530	2 755	3 835	4 353	3 940	3 940	3 816	3 876	4 049
<b>Total Expenditure - Functional</b>	<b>2 768 618</b>	<b>3 146 732</b>	<b>3 239 539</b>	<b>3 485 274</b>	<b>3 603 742</b>	<b>3 603 742</b>	<b>3 876 366</b>	<b>4 063 804</b>	<b>4 291 353</b>
<b>Surplus/(Deficit) for the year</b>	<b>290 254</b>	<b>(113 386)</b>	<b>42 796</b>	<b>129 377</b>	<b>33 910</b>	<b>33 910</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>

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

Vote Description  R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>									
Vote 1 - CITY DEVELOPMENT	24 078	17 063	19 130	16 807	15 235	15 235	14 755	12 035	15 702
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	184 986	155 295	164 089	202 223	195 242	195 242	198 901	218 875	223 676
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	31 085	88 811	84 576	16 107	12 010	12 010	64 652	67 129	69 218
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	40 105	24 414	18 848	23 397	19 293	19 293	54 237	60 861	47 840
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	11 215	7 803	5 711	7 741	6 396	6 396	18 562	21 058	23 277
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	1 996	516	119	800	461	461	954	1 056	1 111
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	5 087	2 406	225	790	18	18	1 411	1 629	1 702
Vote 8 - FINANCIAL SERVICES	564 676	534 776	591 632	617 764	627 161	627 161	696 141	729 903	758 093
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 318 654	1 333 054	1 378 969	1 692 040	1 687 441	1 687 441	1 818 938	1 977 927	2 147 931
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	829 891	854 022	992 579	952 309	993 263	993 263	1 018 199	1 068 210	1 090 125
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	19 613	7 300	19 334	72 666	70 403	70 403	36 933	29 425	43 612
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	15 811	4 978	5 060	8 998	8 136	8 136	8 300	7 924	8 272
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	11 674	2 908	2 065	3 010	2 595	2 595	3 758	4 005	4 144
<b>Total Revenue by Vote</b>	<b>3 058 872</b>	<b>3 033 345</b>	<b>3 282 335</b>	<b>3 614 651</b>	<b>3 637 652</b>	<b>3 637 652</b>	<b>3 935 743</b>	<b>4 200 037</b>	<b>4 434 701</b>

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

Vote Description  R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Expenditure by Vote to be appropriated</u></b>									
Vote 1 - CITY DEVELOPMENT	83 040	90 742	128 378	119 386	124 071	124 071	137 910	141 750	149 792
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	144 289	154 808	234 068	268 098	275 425	275 425	292 735	303 030	316 767
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	50 988	58 628	156 510	95 144	94 235	94 235	166 340	171 210	177 953
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	172 616	187 088	248 194	278 923	277 392	277 392	307 563	324 678	337 155
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	134 613	158 780	2 208	15 039	34 391	34 391	23 398	28 625	25 899
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	51 918	59 192	15 167	8 037	40 010	40 010	6 811	10 628	7 240
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	28 313	29 830	6 577	7 027	10 170	10 170	10 871	8 255	7 907
Vote 8 - FINANCIAL SERVICES	119 945	232 393	30 078	28 885	60 699	60 699	27 294	28 851	29 945
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 061 791	1 100 965	1 253 375	1 435 043	1 490 969	1 490 969	1 698 809	1 832 991	1 973 991
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	628 905	761 010	846 506	840 792	833 895	833 895	869 718	866 372	911 301
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	211 615	241 546	245 955	310 291	283 643	283 643	285 409	301 915	307 264
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	36 134	34 639	43 476	30 722	31 960	31 960	36 713	37 908	39 563
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	44 450	37 108	29 047	47 887	46 883	46 883	49 671	50 191	51 092
<b>Total Expenditure by Vote</b>	<b>2 768 618</b>	<b>3 146 732</b>	<b>3 239 539</b>	<b>3 485 274</b>	<b>3 603 742</b>	<b>3 603 742</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>
<b>Surplus/(Deficit) for the year</b>	<b>290 254</b>	<b>(113 386)</b>	<b>42 796</b>	<b>129 377</b>	<b>33 910</b>	<b>33 910</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>

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

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

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>									
<b>Vote 1 - CITY DEVELOPMENT</b>	<b>24 078</b>	<b>17 063</b>	<b>19 130</b>	<b>16 807</b>	<b>15 235</b>	<b>15 235</b>	<b>14 755</b>	<b>12 035</b>	<b>15 702</b>
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	284	38	–	51	–	–	915	1 057	1 104
1.2 - FX007001001 - Housing (Housing) - BT	4 606	5 433	2 953	3 311	3 350	3 350	2 993	3 058	3 115
1.3 - FX009002006 - Tourism (Other) - BX	165	24	–	33	–	–	36	42	44
1.4 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	2 411	916	–	352	–	–	24	27	29
1.5 - FX010001004 - Development Facilitation (Planning and Development) - CA	3 727	1 635	12 988	2 153	2 153	2 153	2 228	2 295	2 364
1.6 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	3 499	558	978	3 455	3 000	3 000	1 995	2 209	5 584
1.7 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	3 201	1 899	984	1 632	820	820	1 449	1 571	1 629
1.8 - FX003001003 - Pollution Control (Environmental Protection) - AR	536	73	15	111	11	11	149	171	179
1.9 - FX005001010 - Property Services (Finance and Administration) - BN	1 507	1 298	1 212	1 430	1 624	1 624	1 549	1 605	1 655
1.10 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport)	–	–	–	–	–	–	–	–	–
1.11 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	<b>4 143</b>	<b>5 189</b>	<b>–</b>	<b>4 278</b>	<b>4 278</b>	<b>4 278</b>	<b>3 417</b>	<b>–</b>	<b>–</b>
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	<b>184 986</b>	<b>155 295</b>	<b>164 089</b>	<b>202 223</b>	<b>195 242</b>	<b>195 242</b>	<b>198 901</b>	<b>218 875</b>	<b>223 676</b>
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	216	26	–	36	–	–	49	56	59
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	11 373	2 059	882	2 601	219	219	476	523	545
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	230	13	3	26	9	9	5 033	13 037	13 539
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	165 005	152 188	163 030	198 308	195 005	195 005	191 265	202 858	207 024
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	7 974	997	173	1 235	9	9	2 055	2 373	2 480
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	187	13	2	17	–	–	24	27	28
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	–	–	–	–	–	–	–	–	–
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	<b>31 085</b>	<b>88 811</b>	<b>84 576</b>	<b>16 107</b>	<b>12 010</b>	<b>12 010</b>	<b>64 652</b>	<b>67 129</b>	<b>69 218</b>
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	1 861	300	–	409	–	–	53	61	64
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	16 484	77 980	76 209	5 836	2 623	2 623	53 013	54 899	56 588
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	12 740	10 530	8 367	9 862	9 387	9 387	11 586	12 168	12 566
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	–	–	–	–	–	–	–	–	–

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	40 105	24 414	18 848	23 397	19 293	19 293	54 237	60 861	47 840
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	1 357	566	502	657	516	516	883	953	988
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	2 861	829	540	1 227	144	144	777	880	919
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	12 042	9 119	9 064	9 918	9 207	9 207	10 202	10 789	10 839
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 352	1 151	1 600	2 445	2 445	2 445	2 618	2 747	2 747
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	451	234	213	280	225	225	312	335	353
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	-	15	-	21	-	-	28	33	34
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	1 651	115	30	220	63	63	282	320	335
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	8 796	2 597	1 995	6 980	5 814	5 814	8 035	8 529	8 820
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	893	926	967	280	335	335	346	357	368
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	1 338	117	-	159	-	-	1 603	1 852	1 935
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	2 820	1 094	839	909	534	534	17 682	22 525	9 772
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	6 542	7 651	3 099	302	10	10	11 469	11 543	10 730
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	-	-	-	-	-	-	-	-	-
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	11 215	7 803	5 711	7 741	6 396	6 396	18 562	21 058	23 277
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	2 536	5 949	5 046	5 503	5 398	5 398	2 772	2 879	2 974
5.2 - FX004001001001 - Mayor and Council (Executive and Council) - AS	4 042	763	263	731	199	199	946	1 067	1 112
5.3 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	3 426	439	-	597	-	-	820	948	990
5.4 - FX005001008 - Legal Services (Finance and Administration) - BL	605	63	13	86	1	1	444	512	535
5.5 - FX009001002 - Air Transport (Other) - BV	384	568	383	797	797	797	13 523	15 587	17 597
5.6 - FX009001004 - Licensing and Regulation (Other) - BW	223	22	6	28	2	2	57	66	69

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>									
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	1 996	516	119	800	461	461	954	1 056	1 111
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	1 996	516	119	800	461	461	954	1 056	1 111
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	5 087	2 406	225	790	18	18	1 411	1 629	1 702
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	1 862	199	–	272	–	–	774	894	934
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	344	36	–	49	–	–	373	431	450
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	2 152	2 075	206	331	9	9	188	217	227
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	728	96	19	139	9	9	76	87	91
<b>Vote 8 - FINANCIAL SERVICES</b>	564 676	534 776	591 632	617 764	627 161	627 161	696 141	729 903	758 093
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 650	2 650	2 650	2 600	2 600	2 600	2 450	2 500	2 500
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	556 524	530 131	587 832	613 617	623 846	623 846	692 176	725 746	753 872
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	571	76	–	104	–	–	143	165	172
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	4 623	1 873	1 151	1 380	714	714	1 302	1 411	1 464
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	308	46	–	63	–	–	71	81	85
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	1 318 654	1 333 054	1 378 969	1 692 040	1 687 441	1 687 441	1 818 938	1 977 927	2 147 931
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	2 279	277	–	378	–	–	519	599	626
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	152	7	–	10	–	–	14	16	17
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	1 309 781	1 330 065	1 378 317	1 688 021	1 685 066	1 685 066	1 814 946	1 973 553	2 143 320
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	7	196	–	285	18	18	367	424	443
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	1 748	216	–	294	–	–	405	467	488
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	931	98	21	142	9	9	203	233	244
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	3 756	2 194	631	2 908	2 348	2 348	2 486	2 635	2 793



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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>									
<b>Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION</b>	829 891	854 022	992 579	952 309	993 263	993 263	1 018 199	1 068 210	1 090 125
10.1 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	1 977	1 886	186	2 015	2 015	2 015	2 085	2 148	2 212
10.2 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	5 577	298	60	415	43	43	1 731	1 996	2 086
10.3 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	255 508	286 659	306 730	328 376	351 707	351 707	314 094	335 621	338 595
10.4 - FX015001004 - Treatment (Waste Water Management) - DK	–	–	13	–	–	–	–	–	–
10.5 - FX016001002004 - Water Distribution (Clarified Water) - DP	38 557	37 064	26 013	32 124	32 124	32 124	35 569	37 104	38 217
10.6 - FX016001002005 - Water Distribution (Purification Works) - DQ	–	–	19	9	9	9	10	10	11
10.7 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	7 279	4 436	4 722	4 721	4 226	4 226	4 406	4 543	4 680
10.8 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	31 260	24 707	45 947	28 130	27 508	27 508	10 689	11 794	10 830
10.9 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	488 987	498 890	608 871	556 406	575 631	575 631	648 760	674 007	692 460
10.10 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	<b>747</b>	<b>82</b>	<b>18</b>	<b>112</b>	<b>–</b>	<b>–</b>	<b>856</b>	<b>988</b>	<b>1 033</b>
<b>Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER</b>	19 613	7 300	19 334	72 666	70 403	70 403	36 933	29 425	43 612
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	1 202	1 311	1 298	1 200	804	804	833	858	883
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	5 421	981	4 421	51 096	50 138	50 138	33 146	20 153	22 162
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	12 858	4 991	13 616	20 347	19 461	19 461	1 316	6 520	18 589
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	132	17	–	23	–	–	1 639	1 894	1 979
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	–	–	–	–	–	–	–	–	–

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>									
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES</b>	15 811	4 978	5 060	8 998	8 136	8 136	8 300	7 924	8 272
12.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	1 806	163	–	222	–	–	305	352	368
12.2 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	634	109	87	149	–	–	600	694	725
12.3 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	1 521	259	4 492	340	29	29	235	268	280
12.4 - FX010001007004 - Project Management Unit - Infrastructure Skills Development Grant (Planning and Development)	5 533	2 300	–	–	–	–	–	–	–
12.5 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	6 317	2 147	481	8 287	8 107	8 107	7 160	6 610	6 899
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	11 674	2 908	2 065	3 010	2 595	2 595	3 758	4 005	4 144
13.1 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	211	24	–	32	–	–	44	51	54
13.2 - FX004001002002 - DMM - ITS (Executive and Council) - AV	429	36	–	49	–	–	67	77	81
13.3 - FX004001002003 - DMM - City Development (Executive and Council) - AW	45	8	–	11	–	–	15	18	18
13.4 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	105	13	–	18	–	–	24	28	29
13.5 - FX004001002005 - Municipal Manager (Executive and Council) - AY	20	23	–	31	–	–	43	50	52
13.6 - FX004001002006 - Municipal Demarcation Transition Grant (Executive and Council)	6 209	–	–	–	–	–	–	–	–
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	282	33	–	44	–	–	61	71	74
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	3 974	2 639	2 065	2 644	2 595	2 595	2 802	2 902	2 991
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	–	62	–	84	–	–	116	133	139
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	197	28	–	38	–	–	9	10	11
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	105	30	–	40	–	–	531	613	641
13.12 - FX010001001 - Billboards (Planning and Development) - BY	96	13	–	17	–	–	45	52	55
13.13 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	–	–	–	–	–	–	–	–	–
13.14 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	3 058 872	3 033 345	3 282 335	3 614 651	3 637 652	3 637 652	3 935 743	4 200 037	4 434 701

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure by Vote</b>									
<b>Vote 1 - CITY DEVELOPMENT</b>	83 040	90 742	128 378	119 386	124 071	124 071	137 910	141 750	149 792
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	3 089	3 879	7 517	3 608	3 811	3 811	5 109	5 348	5 583
1.2 - FX007001001 - Housing (Housing) - BT	13 273	22 516	26 543	30 725	30 967	30 967	31 605	33 661	33 330
1.3 - FX009002006 - Tourism (Other) - BX	3 530	2 755	3 835	4 353	3 940	3 940	3 852	3 918	4 093
1.4 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	14 876	14 232	22 870	24 577	24 510	24 510	24 671	25 277	26 394
1.5 - FX010001004 - Development Facilitation (Planning and Development) - CA	6 270	2 849	4 048	3 361	3 361	3 361	3 538	3 651	3 781
1.6 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	19 910	18 581	30 901	19 470	21 104	21 104	27 983	31 514	36 554
1.7 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	10 168	11 216	15 716	16 400	16 615	16 615	20 898	21 102	22 054
1.8 - FX003001003 - Pollution Control (Environmental Protection) - AR	6 173	8 178	10 817	10 776	10 813	10 813	11 100	11 337	11 795
1.9 - FX005001010 - Property Services (Finance and Administration) - BN	1 381	1 347	1 638	1 838	1 822	1 822	1 976	2 031	2 122
1.10 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport)	-	-	-	-	2 851	2 851	3 762	3 911	4 087
1.11 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	4 371	5 189	4 492	4 278	4 278	4 278	3 417	-	-
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	144 289	154 808	234 068	268 098	275 425	275 425	292 735	303 030	316 767
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	1 522	1 415	2 678	2 607	2 663	2 663	3 416	3 585	3 766
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	49 394	53 844	80 735	85 259	84 400	84 400	89 691	92 331	96 046
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	2 303	4 275	4 134	5 562	4 435	4 435	4 467	5 029	6 138
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	60 666	64 036	89 826	123 896	135 018	135 018	137 783	142 721	148 857
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	28 394	30 552	54 482	45 953	43 662	43 662	51 693	53 467	55 832
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	2 011	687	2 213	2 837	3 174	3 174	3 535	3 661	3 791
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	1 985	2 073	2 073	2 150	2 236	2 337
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	50 988	58 628	156 510	95 144	94 235	94 235	166 340	171 210	177 953
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	7 967	11 042	15 216	16 224	16 690	16 690	22 510	23 362	24 329
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	33 148	37 446	126 013	61 807	59 827	59 827	122 272	125 658	130 494
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	9 872	10 139	15 280	16 613	17 219	17 219	21 211	21 829	22 753
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	501	501	501	347	362	377

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure by Vote</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	172 616	187 088	248 194	278 923	277 392	277 392	307 563	324 678	337 155
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	9 362	9 302	14 089	15 607	15 857	15 857	17 773	18 445	19 227
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	18 111	21 685	31 760	33 260	33 120	33 120	37 788	39 062	39 907
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	17 683	19 115	24 499	30 254	29 159	29 159	31 983	32 303	33 246
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 356	1 152	1 600	1 865	2 377	2 377	2 618	2 747	2 747
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	5 551	2 117	3 347	3 726	3 629	3 629	3 778	3 846	4 017
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	–	5 493	5 480	6 552	6 524	6 524	6 672	6 940	7 244
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	13 152	12 751	18 924	22 789	22 969	22 969	23 430	24 263	25 173
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	55 456	59 324	75 027	83 605	81 701	81 701	89 950	93 828	97 894
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	0	–	–	–	–	–	–	–	–
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	7 775	6 407	9 107	8 583	8 653	8 653	11 044	11 335	11 844
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	17 064	16 844	23 402	29 512	31 612	31 612	37 352	41 637	44 367
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	<b>22 997</b>	<b>20 304</b>	<b>29 085</b>	<b>30 012</b>	<b>29 383</b>	<b>29 383</b>	<b>32 642</b>	<b>35 942</b>	<b>38 627</b>
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	4 110	12 596	11 876	13 158	12 408	12 408	12 534	14 331	12 862
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	134 613	158 780	2 208	15 039	34 391	34 391	23 398	28 625	25 899
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	22 081	28 676	(6 856)	2 795	10 773	10 773	3 436	6 254	1 361
5.2 - FX004001001001 - Mayor and Council (Executive and Council) - AS	85 688	100 639	712	526	1 888	1 888	(5 536)	(5 639)	(6 057)
5.3 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	20 641	24 152	1 279	1 600	2 176	2 176	954	1 078	1 129
5.4 - FX005001008 - Legal Services (Finance and Administration) - BL	4 385	3 519	4 546	7 468	7 177	7 177	9 915	10 241	10 702
5.5 - FX009001002 - Air Transport (Other) - BV	840	810	964	1 004	10 546	10 546	12 698	14 737	16 721
5.6 - FX009001004 - Licensing and Regulation (Other) - BW	978	984	1 563	1 647	1 830	1 830	1 931	1 955	2 043

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure by Vote</b>									
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	51 918	59 192	15 167	8 037	40 010	40 010	6 811	10 628	7 240
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	51 918	59 192	15 167	8 037	40 010	40 010	6 811	10 628	7 240
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	28 313	29 830	6 577	7 027	10 170	10 170	10 871	8 255	7 907
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	7 774	7 738	1 146	978	1 295	1 295	4 640	1 771	1 841
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	1 727	1 708	2 409	2 848	2 692	2 692	3 287	3 399	3 551
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	11 577	12 395	1 864	1 720	4 179	4 179	1 693	1 751	1 175
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	7 235	7 990	1 158	1 481	2 004	2 004	1 251	1 334	1 341
<b>Vote 8 - FINANCIAL SERVICES</b>	119 945	232 393	30 078	28 885	60 699	60 699	27 294	28 851	29 945
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 344	2 695	2 588	2 600	2 600	2 600	2 083	2 506	2 520
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	92 028	191 503	18 106	12 799	43 695	43 695	11 577	12 313	12 798
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	7 795	17 676	7 009	9 927	10 130	10 130	9 011	9 221	9 638
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	16 553	19 216	604	1 192	1 813	1 813	1 674	1 823	1 865
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	1 226	1 304	1 771	2 367	2 461	2 461	2 950	2 987	3 124
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	1 061 791	1 100 965	1 253 375	1 435 043	1 490 969	1 490 969	1 698 809	1 832 991	1 973 991
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	14 399	15 687	21 051	25 054	25 173	25 173	25 528	26 128	27 280
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	837 997	864 500	1 023 601	1 150 138	1 149 793	1 149 793	1 371 518	1 483 696	1 607 891
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	99 420	106 067	143 893	169 633	208 814	208 814	214 571	227 231	235 788
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	7 311	7 477	11 740	13 313	13 537	13 537	14 711	14 856	15 529
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	19 659	16 200	19 403	43 886	44 272	44 272	33 281	35 622	38 140
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	22 119	23 063	31 436	34 612	36 929	36 929	38 244	38 269	39 689
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	60 886	67 970	2 251	(1 593)	12 451	12 451	958	7 188	9 674

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure by Vote</b>									
<b>Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION</b>	628 905	761 010	846 506	840 792	833 895	833 895	869 718	866 372	911 301
10.1 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	583	441	686	577	575	575	454	375	280
10.2 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	36 736	34 776	46 141	48 506	46 253	46 253	47 707	49 119	50 423
10.3 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	89 173	164 527	134 473	192 842	144 981	144 981	141 812	116 218	121 620
10.4 - FX015001004 - Treatment (Waste Water Management) - DK	44 346	55 275	81 531	57 531	69 035	69 035	71 406	75 008	77 503
10.5 - FX016001002004 - Water Distribution (Clarified Water) - DP	18 245	14 448	9 081	16 927	22 524	22 524	32 866	34 210	35 702
10.6 - FX016001002005 - Water Distribution (Purification Works) - DQ	166 088	203 349	213 200	206 613	237 692	237 692	250 520	260 729	270 419
10.7 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	23 478	19 815	26 376	28 793	29 157	29 157	28 235	29 429	30 338
10.8 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	64 418	37 299	87 266	49 355	51 188	51 188	53 870	57 347	60 970
10.9 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	<b>180 632</b>	<b>211 508</b>	<b>226 572</b>	<b>216 778</b>	<b>207 715</b>	<b>207 715</b>	<b>215 537</b>	<b>216 653</b>	<b>229 910</b>
10.10 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	5 205	19 571	21 179	22 870	24 778	24 778	27 314	27 283	34 137
<b>Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER</b>	211 615	241 546	245 955	310 291	283 643	283 643	285 409	301 915	307 264
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	1 026	1 533	1 304	1 279	1 444	1 444	1 312	1 371	1 421
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	112 851	166 785	136 923	207 787	162 497	162 497	163 308	169 102	167 872
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	60 256	54 030	65 065	73 972	74 879	74 879	76 677	80 508	85 207
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	37 482	19 199	42 664	27 253	44 635	44 635	43 783	49 783	50 554
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	189	189	329	1 152	2 210

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure by Vote</b>									
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES</b>	36 134	34 639	43 476	30 722	31 960	31 960	36 713	37 908	39 563
12.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	11 536	11 926	19 002	22 016	23 872	23 872	26 277	27 116	28 305
12.2 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	3 955	4 237	7 405	8 627	8 365	8 365	10 000	10 253	10 710
12.3 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	8 392	9 350	17 346	3	(795)	(795)	158	201	196
12.4 - FX010001007004 - Project Management Unit - Infrastructure Skills Development Grant (Planning and Development)	5 420	2 303	-	-	-	-	-	-	-
12.5 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	6 831	6 823	(276)	75	519	519	279	338	353
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	44 450	37 108	29 047	47 887	46 883	46 883	49 671	50 191	51 092
13.1 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	2 535	2 498	2 580	3 628	3 985	3 985	3 713	3 804	3 975
13.2 - FX004001002002 - DMM - ITS (Executive and Council) - AV	3 077	3 341	4 431	5 354	5 019	5 019	5 481	5 585	5 837
13.3 - FX004001002003 - DMM - City Development (Executive and Council) - AW	2 381	2 668	3 293	3 862	3 835	3 835	3 900	3 960	4 138
13.4 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	1 791	2 528	3 008	5 792	5 494	5 494	5 635	5 799	6 060
13.5 - FX004001002005 - Municipal Manager (Executive and Council) - AY	3 397	3 186	(2 753)	1	(200)	(200)	(119)	(117)	(125)
13.6 - FX004001002006 - Municipal Demarcation Transition Grant (Executive and Council)	6 209	-	-	-	-	-	-	-	-
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	2 113	2 201	3 306	4 222	4 410	4 410	4 567	4 693	4 901
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	9 013	3 927	6 455	7 925	8 192	8 192	7 566	7 708	8 023
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	4 014	4 453	6 018	6 084	6 084	6 009	6 138	6 415
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	965	1 201	1 909	2 499	2 625	2 625	5 823	5 195	4 115
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	11 840	10 463	253	51	1 768	1 768	903	1 011	1 055
13.12 - FX010001001 - Billboards (Planning and Development) - BY	1 130	1 082	2 112	2 514	2 455	2 455	2 369	2 440	2 547
<b>Total Expenditure by Vote</b>	<b>2 768 618</b>	<b>3 146 732</b>	<b>3 239 539</b>	<b>3 485 274</b>	<b>3 603 742</b>	<b>3 603 742</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Electricity and Energy Sources</b>									
Total revenue (excl capital grants and transfers)	1 307 468	1 322 210	1 372 648	1 677 702	1 674 164	1 674 164	1 802 861	1 963 292	2 137 138
Operating Expenditure	1 000 905	1 032 995	1 251 124	1 436 636	1 478 518	1 478 518	1 697 851	1 825 803	1 964 317
Surplus/(Deficit) for the year	306 563	289 215	121 524	241 066	195 646	195 646	105 010	137 489	172 821
<b>Percentage Surplus</b>	23.4%	21.9%	8.9%	14.4%	11.7%	11.7%	5.8%	7.0%	8.1%
<b>Water Management</b>									
Total revenue (excl capital grants and transfers)	503 131	540 929	614 075	569 003	586 997	586 997	635 289	670 446	687 231
Operating Expenditure	458 066	505 991	583 674	541 336	573 052	573 052	608 340	625 651	661 475
Surplus/(Deficit) for the year	45 064	34 939	30 401	27 667	13 945	13 945	26 949	44 795	25 755
<b>Percentage Surplus</b>	9.0%	6.5%	5.0%	4.9%	2.4%	2.4%	4.2%	6.7%	3.7%
<b>Waste water management</b>									
Total revenue (excl capital grants and transfers)	211 820	231 754	254 775	286 241	309 160	309 160	292 573	309 686	314 901
Operating Expenditure	210 331	274 905	307 708	329 546	308 651	308 651	308 697	294 165	304 171
Surplus/(Deficit) for the year	1 488	(43 151)	(52 932)	(43 305)	510	510	(16 123)	15 521	10 730
<b>Percentage Surplus</b>	0.7%	(18.6%)	(20.8%)	(15.1%)	0.2%	0.2%	(5.5%)	5.0%	3.4%
<b>Waste management</b>									
Total revenue (excl capital grants and transfers)	172 957	153 185	163 202	199 543	195 014	195 014	193 320	205 232	209 504
Operating Expenditure	89 060	94 588	144 308	169 849	178 680	178 680	189 476	196 188	204 689
Surplus/(Deficit) for the year	83 897	58 597	18 895	29 695	16 334	16 334	3 844	9 043	4 815
<b>Percentage Surplus</b>	48.5%	38.3%	11.6%	14.9%	8.4%	8.4%	2.0%	4.4%	2.3%
<b>Other Services</b>									
Total revenue (excl capital grants and transfers)	725 285	679 467	724 356	698 304	688 959	688 959	838 745	877 094	911 411
Operating Expenditure	1 010 256	1 238 253	952 725	1 007 907	1 064 841	1 064 841	1 108 879	1 164 596	1 201 218
Surplus/(Deficit) for the year	(284 971)	(558 786)	(228 369)	(309 603)	(375 882)	(375 882)	(270 134)	(287 502)	(289 807)
<b>Percentage Surplus</b>	(39.3%)	(82.2%)	(31.5%)	(44.3%)	(54.6%)	(54.6%)	(32.2%)	(32.8%)	(31.8%)
<b>Total</b>									
Surplus/(Deficit) for the year	152 042	(219 187)	(110 482)	(54 480)	(149 448)	(149 448)	(150 455)	(80 654)	(75 685)

1. It needs to be noted that surpluses/deficits reflected above **exclude** capital revenues (Transfers recognised – capital), which shows the real picture of the actual operational surpluses for all trading services.
2. The electricity trading surplus is fairly constant over the 2021/22 MTREF from 5.8 per cent or R105 million in 2021/22 to 8.1 per cent by 2023/24 or R 173 million.
3. The surplus on the water management account amounts to R 26.9 million (4.3 per cent) in the 2021/22 financial year and decreases slightly to a surplus of R 25.8 million in 2023/24. The challenge here is that based on the fact that the bulk of the costs are fixed, the Water Service which is a trading service and meant to be making a significant surplus and is only making a



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

4. The deficit of R 16.1 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 3.8 million (3.8 per cent) in the 2021/22 financial year and improves slightly to a surplus of R 4.8 million in 2023/24.
6. Note that the surpluses on these trading accounts are utilised as an internal funding source for the capital programme for asset renewal, refurbishment and the development of new asset infrastructure, and used to cross-subsidise other municipal services.

**Table 12 Surplus/ (Deficit) calculations for other services**

Description R thousand	2016/17	2017/18	2018/19	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Governance and administration</b>									
Total revenue (excl capital grants and transfers)	598 095	545 376	596 061	628 560	634 405	634 405	709 432	744 424	773 248
Operating Expenditure	427 533	569 991	111 917	118 992	201 322	201 322	128 162	139 092	141 119
<b>Surplus/(Deficit) for the year</b>	170 562	(24 615)	484 144	509 568	433 083	433 083	581 269	605 332	632 129
<b>Percentage Surplus</b>	28.5%	(4.5%)	81.2%	81.1%	68.3%	68.3%	81.9%	81.9%	81.3%
<b>Community and public safety</b>									
Total revenue (excl capital grants and transfers)	67 045	99 645	95 816	34 732	24 670	24 670	83 000	86 933	89 357
Operating Expenditure	290 298	320 394	469 766	455 892	461 499	461 499	555 152	582 219	599 841
<b>Surplus/(Deficit) for the year</b>	(223 253)	(220 749)	(373 951)	(421 160)	(436 829)	(436 829)	(472 152)	(495 286)	(510 484)
<b>Percentage Surplus/ (Deficit)</b>	(333.0%)	(221.5%)	(390.3%)	(1212.6%)	(1770.7%)	(1770.7%)	(568.9%)	(568.9%)	(569.7%)
<b>Economic and environmental services</b>									
Total revenue (excl capital grants and transfers)	55 120	28 583	29 138	30 844	25 736	25 736	29 704	26 984	27 982
Operating Expenditure	273 804	320 802	338 137	395 294	354 737	354 737	375 478	389 014	404 071
<b>Surplus/(Deficit) for the year</b>	(218 684)	(292 220)	(308 999)	(364 450)	(329 001)	(329 001)	(345 774)	(362 030)	(376 089)
<b>Percentage Surplus/ (Deficit)</b>	(396.7%)	(1022.4%)	(1060.5%)	(1181.6%)	(1278.4%)	(1278.4%)	(1164.1%)	(1164.1%)	(1341.6%)
<b>Housing</b>									
Total revenue (excl capital grants and transfers)	4 252	5 433	2 953	3 311	3 350	3 350	2 993	3 058	3 115
Operating Expenditure	13 273	22 516	26 543	30 725	30 967	30 967	31 605	33 661	33 330
<b>Surplus/(Deficit) for the year</b>	(9 020)	(17 083)	(23 590)	(27 414)	(27 617)	(27 617)	(28 611)	(30 603)	(30 216)
<b>Percentage Surplus/ (Deficit)</b>	(212.1%)	(314.4%)	(798.9%)	(828.0%)	(824.5%)	(824.5%)	(955.8%)	(955.8%)	(1000.8%)
<b>Other</b>									
Total revenue (incl capital grants and transfers)	773	429	389	858	798	798	13 616	15 695	17 710
Operating Expenditure	5 348	4 549	6 362	7 005	16 317	16 317	18 482	20 611	22 857
<b>Surplus/(Deficit) for the year</b>	(4 575)	(4 120)	(5 973)	(6 147)	(15 518)	(15 518)	(4 866)	(4 916)	(5 147)
<b>Percentage Surplus/ (Deficit)</b>	(592.1%)	(959.6%)	(1535.8%)	(716.5%)	(1943.6%)	(1943.6%)	(35.7%)	(35.7%)	(31.3%)
<b>Consolidated Surplus/(Deficit) for the year</b>	(284 971)	(558 786)	(228 369)	(309 603)	(375 882)	(375 882)	(270 134)	(287 502)	(289 807)

1. This table highlights the extent of cross-subsidisation from the trading services to the Community and public safety, Economic and environmental and Housing services.

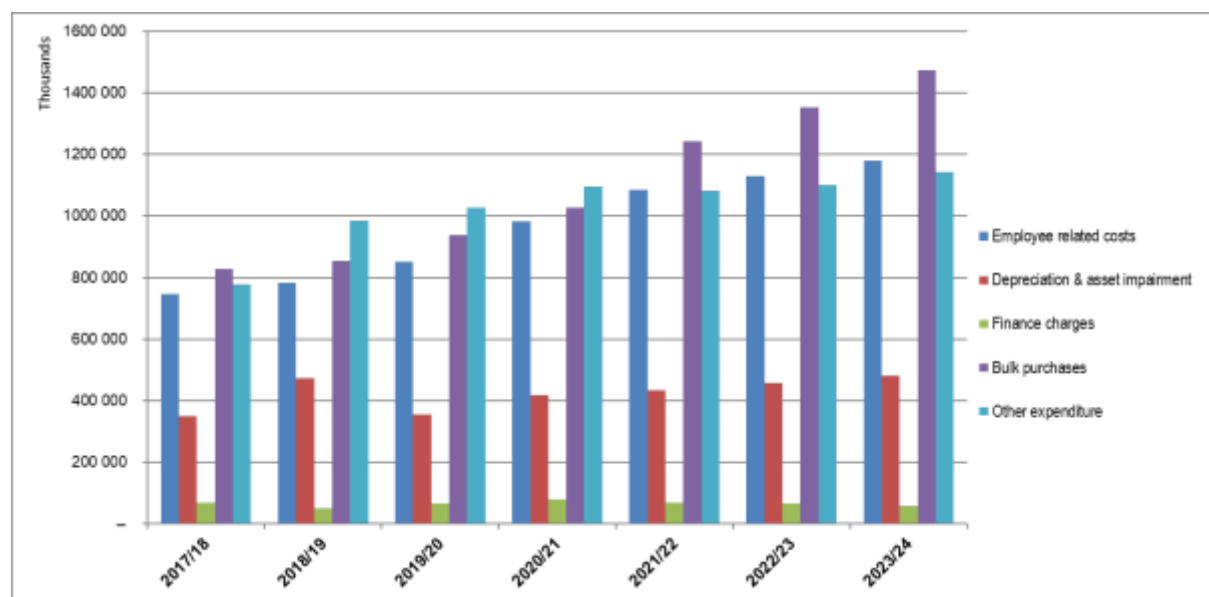
- 2. The major concern here is that all services are now running at an R 270 million deficit. This implies that the whole Municipality has a high risk dependency on Electricity. The concern here is confined to all services funded by Rates plus the added burden that Water and Waste Management Revenue given that Waste Water trading service has a deficit.**
- 3. Although this deficit is a serious concern, a positive trend that is developing can be seen in the Rates Revenue contribution to the municipal income base which has surpassed the gross contribution made by Electricity.**
- 4. Although Council has received Level II Accreditation, the subsidisation of Housing services can be construed as an “unfunded” mandate.**

**Table 13 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Revenue By Source</b>									
Property rates	442 661	477 138	508 159	540 840	559 408	559 408	617 378	648 246	674 000
Service charges - electricity revenue	1 289 012	1 306 558	1 360 888	1 666 177	1 664 181	1 664 181	1 790 123	1 949 444	2 123 000
Service charges - water revenue	378 129	417 712	467 507	411 574	409 046	409 046	469 986	493 485	508 290
Service charges - sanitation revenue	75 447	93 910	96 789	111 886	108 195	108 195	107 610	110 834	114 159
Service charges - refuse revenue	98 095	85 042	90 197	117 414	102 477	102 477	107 607	112 987	116 377
Rental of facilities and equipment	6 793	7 416	7 193	11 164	10 055	10 055	23 105	25 456	27 762
Interest earned - external investments	76 056	27 999	46 358	63 000	58 000	58 000	65 000	67 000	69 000
Interest earned - outstanding debtors	103	130	153	114	114	114	118	122	125
Fines, penalties and forfeits	15 818	86 379	83 340	10 597	7 507	7 507	57 082	58 795	60 559
Licences and permits	3 756	3 773	2 635	3 407	3 407	3 407	3 526	3 632	3 741
Agency services	6 356	6 407	5 660	5 970	5 970	5 970	6 179	6 365	6 556
Transfers and subsidies	329 088	352 730	391 394	424 643	490 760	490 760	441 914	469 277	473 324
Other revenue	199 346	62 351	68 783	64 008	35 176	35 176	36 284	37 508	38 777
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 920 660</b>	<b>2 927 545</b>	<b>3 129 057</b>	<b>3 430 794</b>	<b>3 454 295</b>	<b>3 454 295</b>	<b>3 762 787</b>	<b>4 025 749</b>	<b>4 260 185</b>
<b>Expenditure By Type</b>									
Employee related costs	746 160	782 436	850 995	986 781	981 781	981 781	1 084 038	1 128 369	1 178 862
Remuneration of councillors	29 342	30 395	31 478	34 026	34 317	34 317	35 116	36 522	38 167
Debt impairment	27 154	163 733	230 702	35 000	90 061	90 061	139 527	144 179	148 504
Depreciation & asset impairment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000
Finance charges	67 691	51 286	66 790	79 943	79 943	79 943	69 028	65 963	58 303
Bulk purchases - electricity	828 444	855 160	937 915	1 028 596	1 027 696	1 027 696	1 242 092	1 352 639	1 473 023
Inventory consumed	203 875	227 752	210 104	254 259	271 867	271 867	40 962	45 862	43 850
Contracted services	339 556	369 218	342 651	289 827	345 933	345 933	316 498	303 078	312 220
Transfers and subsidies	11 517	15 782	12 953	13 778	14 378	14 378	14 597	15 211	15 878
Other expenditure	164 869	166 623	179 742	288 491	338 767	338 767	293 288	306 564	320 393
Losses	1 449	11 689	19 845	-	-	-	243 095	250 017	264 670
<b>Total Expenditure</b>	<b>2 768 618</b>	<b>3 146 732</b>	<b>3 239 539</b>	<b>3 485 274</b>	<b>3 603 742</b>	<b>3 603 742</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>
<b>Surplus/(Deficit)</b>	<b>152 042</b>	<b>(219 187)</b>	<b>(110 482)</b>	<b>(54 480)</b>	<b>(149 448)</b>	<b>(149 448)</b>	<b>(150 455)</b>	<b>(80 654)</b>	<b>(75 685)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	133 963	104 224	152 977	183 857	183 357	183 357	172 956	174 288	174 517
<b>Surplus/(Deficit) for the year</b>	<b>290 254</b>	<b>(113 386)</b>	<b>42 796</b>	<b>129 377</b>	<b>33 910</b>	<b>33 910</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>

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

1. Total revenue is R3.7 billion in 2021/22 and escalates to R3.9 billion by 2022/23 and R4.2 billion by 2023/24. This represents a year-on-year increase of 7.8 per cent for the 2021/22 financial year from the 2020/21 Adjusted Budget and 7 per cent for the 2022/23 financial year and 6 per cent for the 2023/24 financial year.
2. Revenue to be generated from Property Rates is R 617 million in the 2021/22 financial year and increases to R 674 million by 2023/24 which represents 17 per cent of the operating revenue base of the City and therefore remains significant short of funding source for the municipality. It remains relatively constant over the medium-term and tariff increases have been factored in at 16 per cent and 17 per cent for the respective financial years of the MTREF.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R 2.4 billion for the 2021/22 financial year and increasing to R2.9 billion by 2023/24. For the 2021/22 financial year services charges amount to 66 per cent of the total revenue base, however **no** economic growth has been built into these revenue figures. The growth that is reflected here is mainly be attributed to the increase tariffs to compensate for increase in expenditure.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real term the grants receipts from national government has decreased over the MTREF by 10 per cent and then increasing by 6.1 per cent and 1 per cent for the two outer years.
5. The following graph illustrates the major expenditure items per type.

**Figure 3 Expenditure by major type**

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital expenditure - Vote</b>									
<b>Multi-year expenditure to be appropriated</b>									
Vote 1 - CITY DEVELOPMENT	9 935	350	1 829	3 000	6 300	6 300	48 879	20 165	56 606
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	24 454	11 770	10 581	1 104	2 678	2 678	6 589	17 538	20 001
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	9 794	15 733	8 070	27 847	29 514	29 514	54 584	47 611	36 576
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	14 707	35 596	11 516	12 561	17 626	17 626	65 390	54 130	5 356
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	27 887	54 111	25 890	–	54 222	54 222	–	–	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	585	1 198	–	–	505	505	–	–	–
Vote 8 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	27 439	66 715	41 689	77 414	86 723	86 723	75 257	72 130	71 065
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	163 021	122 985	138 075	319 198	316 077	316 077	317 193	234 922	273 397
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	57 844	80 987	56 687	164 526	146 979	146 979	158 596	117 386	139 860
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	–	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	34	–	–	–	–	–	–	–	–
<b>Capital multi-year expenditure sub-total</b>	<b>335 700</b>	<b>389 445</b>	<b>294 336</b>	<b>605 649</b>	<b>660 625</b>	<b>660 625</b>	<b>726 487</b>	<b>563 881</b>	<b>602 861</b>

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital expenditure - Vote</b>									
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - CITY DEVELOPMENT	9 254	118	237	–	6 265	6 265	–	–	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	2 017	2 604	1 822	3 620	5 461	5 461	1 099	1 205	1 277
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	495	275	7	305	704	704	297	326	346
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	3 440	4 122	4 150	–	12 995	12 995	11 293	11 487	17 617
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	8 689	4 864	37	13 980	7 850	7 850	14 934	10 252	22 610
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	45 291	11 963	706	6 023	13 707	13 707	6 376	6 938	7 326
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	24	31	1 475	258	144	144	256	280	296
Vote 8 - FINANCIAL SERVICES	578	558	1 511	254	–	–	248	272	288
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	84 030	67 517	33 798	35 704	41 273	41 273	50 273	54 010	55 337
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	9 747	33 741	20 479	3 500	10 681	10 681	14 250	28 446	22 000
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	621	1 028	8 965	2 400	2 953	2 953	5 401	15 000	13 000
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	565	87	–	90	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	68	327	–	51	51	51	54	59	62
<b>Capital single-year expenditure sub-total</b>	<b>164 821</b>	<b>127 235</b>	<b>73 187</b>	<b>66 185</b>	<b>102 084</b>	<b>102 084</b>	<b>104 480</b>	<b>128 275</b>	<b>140 159</b>
<b>Total Capital Expenditure - Vote</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

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

Vote Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>128 345</b>	<b>121 623</b>	<b>56 201</b>	<b>34 647</b>	<b>104 986</b>	<b>104 986</b>	<b>49 017</b>	<b>49 505</b>	<b>49 833</b>
Executive and council	20	171	–	130	51	51	127	135	140
Finance and administration	128 325	121 452	56 201	34 517	104 935	104 935	48 890	49 370	49 693
<b>Community and public safety</b>	<b>43 331</b>	<b>60 491</b>	<b>35 010</b>	<b>55 333</b>	<b>77 309</b>	<b>77 309</b>	<b>127 921</b>	<b>107 869</b>	<b>71 588</b>
Community and social services	26 027	44 321	30 093	26 328	33 708	33 708	65 933	55 751	23 435
Sport and recreation	10 584	15 638	4 916	27 847	36 091	36 091	60 877	50 900	46 863
Public safety	6 926	531	–	1 158	1 245	1 245	1 111	1 218	1 291
Housing	(206)	–	–	–	6 265	6 265	–	–	–
<b>Economic and environmental services</b>	<b>97 197</b>	<b>93 770</b>	<b>67 718</b>	<b>170 016</b>	<b>156 589</b>	<b>156 589</b>	<b>181 073</b>	<b>166 119</b>	<b>224 841</b>
Planning and development	19 313	1 067	2 066	3 090	6 300	6 300	48 879	20 165	56 606
Road transport	77 183	92 482	65 212	165 326	149 855	149 855	127 794	130 954	155 235
Environmental protection	701	222	440	1 600	434	434	4 401	15 000	13 000
<b>Trading services</b>	<b>231 648</b>	<b>240 796</b>	<b>208 595</b>	<b>411 839</b>	<b>423 824</b>	<b>423 824</b>	<b>453 457</b>	<b>351 708</b>	<b>384 758</b>
Energy sources	57 776	80 828	48 219	85 537	91 685	91 685	83 598	84 343	84 706
Water management	84 873	76 982	112 374	274 093	220 838	220 838	300 443	225 368	249 410
Waste water management	87 895	79 745	46 180	48 605	105 919	105 919	69 416	39 200	45 987
Waste management	1 103	3 242	1 822	3 604	5 382	5 382	–	2 797	4 655
<b>Other</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>19 500</b>	<b>16 955</b>	<b>12 000</b>
<b>Total Capital Expenditure - Functional</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>
<b>Funded by:</b>									
National Government	137 671	105 800	130 140	183 857	183 357	183 357	162 013	163 351	164 420
Provincial Government	541	–	2 281	–	4 150	4 150	10 943	10 937	10 097
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	301	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>138 212</b>	<b>105 800</b>	<b>132 722</b>	<b>183 857</b>	<b>187 507</b>	<b>187 507</b>	<b>172 956</b>	<b>174 288</b>	<b>174 517</b>
<b>Borrowing</b>	<b>9 969</b>	<b>265 391</b>	<b>16 979</b>	<b>157 000</b>	<b>89 996</b>	<b>89 996</b>	<b>226 138</b>	<b>154 000</b>	<b>170 000</b>
<b>Internally generated funds</b>	<b>352 341</b>	<b>145 489</b>	<b>217 822</b>	<b>330 977</b>	<b>485 205</b>	<b>485 205</b>	<b>431 874</b>	<b>363 868</b>	<b>398 504</b>
<b>Total Capital Funding</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</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 2021/22 R726 million has been allocated of the total R831 million capital budget, which totals 87 per cent. This allocation decreases slightly to R 564 million in 2022/23 and increases to R 603 million in 2023/24.
3. Single-year capital expenditure has been appropriated at R 104 million for the 2021/22 financial year and increases slightly over the MTREF to levels of R 128 million and increases to R 140 million respectively for the two outer years.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the City. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from national and provincial grants and transfers, borrowing and internally generated funds from current year surpluses. For 2021/22, capital transfers totals R 173 million (20.8 per cent) and increases to R 175 million in the 2022/23 financial year (24 per cent). Borrowing has been provided at R 550 million over the MTREF with internally generated funding totaling R 432 million, R 364 million and R 399 million for each of the respective financial years of the MTREF.



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

Vote Description  R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 1 - CITY DEVELOPMENT</b>	<b>9 935</b>	<b>350</b>	<b>1 829</b>	<b>3 000</b>	<b>6 300</b>	<b>6 300</b>	<b>48 879</b>	<b>20 165</b>	<b>56 606</b>
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-
1.2 - FX007001001 - Housing (Housing) - BT	-	-	-	-	-	-	-	-	-
1.3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-
1.4 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	699	-	-	-	-	-	-	-	-
1.5 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-
1.6 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	9 236	350	1 829	3 000	6 300	6 300	48 879	20 165	56 606
1.7 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	-	-	-	-	-	-	-	-	-
1.8 - FX003001003 - Pollution Control (Environmental Protection) - AR	-	-	-	-	-	-	-	-	-
1.9 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-
1.10 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport)	-	-	-	-	-	-	-	-	-
1.11 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	<b>24 454</b>	<b>11 770</b>	<b>10 581</b>	<b>1 104</b>	<b>2 678</b>	<b>2 678</b>	<b>6 589</b>	<b>17 538</b>	<b>20 001</b>
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	-	-	-	1 450	1 450	-	-	-
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	5 745	-	-	-	-	-	-	-	-
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	18 442	10 365	10 581	-	124	124	6 589	14 741	15 346
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	267	1 405	-	1 104	1 104	1 104	-	2 797	4 655
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	-	-	-	-	-	-	-	-	-
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection)	-	-	-	-	-	-	-	-	-
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	-	-	-	-	-	-	-	-	-
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	-	-	-	-	-	-	-	-	-
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	-	-	-	-	-	-	-	-	-
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>9 794</b>	<b>15 733</b>	<b>8 070</b>	<b>27 847</b>	<b>29 514</b>	<b>29 514</b>	<b>54 584</b>	<b>47 611</b>	<b>36 576</b>
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	-	-	-	-	-	-	-	-	-
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	1 935	2 165	4 445	-	5 746	5 746	-	-	-
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	84	392	-	-	-	-	-	-	-
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	-	-	-	-	-	-	-	-	-
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	-	-	-	-	-	-	-	-	-
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	-	-	-	-	-	-	-	-	-
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	213	-	-	-	-	-	-	-	-
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	411	1 697	-	-	-	-	-	-	-
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	-	-	-	-	-	-	-	-	-
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	-	1 059	95	27 847	18 403	18 403	30 097	24 702	13 401
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	6 375	10 420	2 281	-	4 400	4 400	16 624	14 937	15 097
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	776	-	1 248	-	964	964	7 863	7 972	8 078
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>14 707</b>	<b>35 596</b>	<b>11 516</b>	<b>12 561</b>	<b>17 626</b>	<b>17 626</b>	<b>65 390</b>	<b>54 130</b>	<b>5 356</b>
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	14 707	35 596	11 516	12 561	17 626	17 626	45 890	37 175	5 356
5.2 - FX004001001001 - Mayor and Council (Executive and Council) - AS	-	-	-	-	-	-	-	-	-
5.3 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	-	-	-	-	-	-	-	-	-
5.4 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	-	-	-	-	-	-
5.5 - FX009001002 - Air Transport (Other) - BV	-	-	-	-	-	-	19 500	16 955	-
5.6 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>									
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	27 887	54 111	25 890	-	54 222	54 222	-	-	-
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	27 887	54 111	25 890	-	54 222	54 222	-	-	-
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	585	1 198	-	-	505	505	-	-	-
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	-	-	-	-	-	-	-	-	-
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	-	-	-	-	-	-	-	-	-
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	-	-	-	-	-	-	-	-	-
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	585	1 198	-	-	505	505	-	-	-
<b>Vote 8 - FINANCIAL SERVICES</b>	-	-	-	-	-	-	-	-	-
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	-	-	-	-	-	-	-	-	-
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	-	-	-	-	-	-	-	-	-
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	-	-	-	-	-	-	-	-	-
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	-	-	-	-	-	-	-	-	-
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	-	-	-	-	-	-	-	-	-
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	27 439	66 715	41 689	77 414	86 723	86 723	75 257	72 130	71 065
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	-	-	257	-	-	-	-	-	-
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	-	-	-	-	-	-	-	-	-
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	25 282	48 712	31 072	70 228	74 374	74 374	66 661	60 668	59 887
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	-	-	-	-	-	-	-
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	2 157	17 453	10 171	7 186	7 186	7 186	8 596	11 462	11 178
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	-	550	188	-	-	-	-	-	-
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	-	-	-	-	5 163	5 163	-	-	-

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

Vote Description  R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION</b>	<b>163 021</b>	<b>122 985</b>	<b>138 075</b>	<b>319 198</b>	<b>316 077</b>	<b>316 077</b>	<b>317 193</b>	<b>234 922</b>	<b>273 397</b>
10.1 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-
10.2 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	6 745	1 051	741	2 000	2 000	2 000	-	-	-
10.3 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	72 746	76 722	44 441	46 605	103 849	103 849	31 000	38 000	45 987
10.4 - FX015001004 - Treatment (Waste Water Management) - DK	-	-	-	-	-	-	-	-	-
10.5 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	-	-	-	-	-	-	-
10.6 - FX016001002005 - Water Distribution (Purification Works) - DQ	-	-	-	-	-	-	-	-	-
10.7 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	4 079	-	-	-	-	-	-	-	-
10.8 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	35 535	36 701	29 593	27 500	17 545	17 545	38 422	34 422	37 422
10.9 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	39 290	8 512	63 120	196 593	148 012	148 012	194 771	85 500	90 988
10.10 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	4 626	-	180	46 500	44 671	44 671	53 000	77 000	99 000
<b>Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER</b>	<b>57 844</b>	<b>80 987</b>	<b>56 687</b>	<b>164 526</b>	<b>146 979</b>	<b>146 979</b>	<b>158 596</b>	<b>117 386</b>	<b>139 860</b>
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	75 575	-	-	-	-	-	-	-
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	49 707	5 412	45 376	135 565	129 620	129 620	115 471	106 186	114 860
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	8 137	-	11 311	28 961	17 359	17 359	4 709	10 000	25 000
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	-	-	-	-	-	-	38 416	1 200	-
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES</b>	-	-	-	-	-	-	-	-	-
12.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	-	-	-	-	-	-	-	-
12.2 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	-	-	-	-	-	-	-	-
12.3 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-
12.4 - FX010001007004 - Project Management Unit - Infrastructure Skills Development Grant (Planning and Development)	-	-	-	-	-	-	-	-	-
12.5 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	<b>34</b>	-	-	-	-	-	-	-	-
13.1 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-
13.2 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-
13.3 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-
13.4 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-
13.5 - FX004001002005 - Municipal Manager (Executive and Council) - AY	-	-	-	-	-	-	-	-	-
13.6 - FX004001002006 - Municipal Demarcation Transition Grant (Executive and Council)	-	-	-	-	-	-	-	-	-
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	-	-	-	-	-	-	-	-	-
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	-	-	-	-	-	-	-	-
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-
13.12 - FX010001001 - Billboards (Planning and Development) - BY	34	-	-	-	-	-	-	-	-
13.13 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-
13.14 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>335 700</b>	<b>389 445</b>	<b>294 336</b>	<b>605 649</b>	<b>660 625</b>	<b>660 625</b>	<b>726 487</b>	<b>563 881</b>	<b>602 861</b>

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

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

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

Vote Description  R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>3 440</b>	<b>4 122</b>	<b>4 150</b>	<b>-</b>	<b>12 995</b>	<b>12 995</b>	<b>11 293</b>	<b>11 487</b>	<b>17 617</b>
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	305	83	2 668	-	-	-	-	1 322	2 000
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	(452)	921	-	-	230	230	5 000	5 175	5 330
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	778	521	189	-	441	441	-	1 700	-
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	-	-	-	-	-	-	-	-	-
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	-	134	-	-	-	-	-	-	-
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	-	-	-	-	-	-	-	-	-
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	-	317	-	-	500	500	592	648	687
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	484	185	142	-	-	-	4 151	400	5 900
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	38	-	-	-	-	-	-	-	-
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	-	-	-	-	-	-	-	-	-
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	-	403	-	-	100	100	50	1 112	2 000
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	2 287	1 419	412	-	9 974	9 974	1 500	1 130	1 700
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	-	138	738	-	1 749	1 749	-	-	-
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>8 689</b>	<b>4 864</b>	<b>37</b>	<b>13 980</b>	<b>7 850</b>	<b>7 850</b>	<b>14 934</b>	<b>10 252</b>	<b>22 610</b>
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	8 670	4 509	37	13 547	7 850	7 850	14 828	10 143	10 498
5.2 - FX004001001001 - Mayor and Council (Executive and Council) - AS	20	171	-	79	-	-	73	76	78
5.3 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	-	0	-	354	-	-	27	28	29
5.4 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	-	-	-	6	5	5
5.5 - FX009001002 - Air Transport (Other) - BV	-	184	-	-	-	-	-	-	12 000
5.6 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION</b>	<b>45 291</b>	<b>11 963</b>	<b>706</b>	<b>6 023</b>	<b>13 707</b>	<b>13 707</b>	<b>6 376</b>	<b>6 938</b>	<b>7 326</b>
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	45 291	11 963	706	6 023	13 707	13 707	6 376	6 938	7 326
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	<b>24</b>	<b>31</b>	<b>1 475</b>	<b>258</b>	<b>144</b>	<b>144</b>	<b>256</b>	<b>280</b>	<b>296</b>
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	—	31	—	—	—	—	—	—	—
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	—	—	—	—	—	—	—	—	—
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) -	—	—	—	30	40	40	33	36	37
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	24	—	1 475	228	104	104	223	244	259
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>578</b>	<b>558</b>	<b>1 511</b>	<b>254</b>	<b>—</b>	<b>—</b>	<b>248</b>	<b>272</b>	<b>288</b>
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	307	46	54	—	—	—	—	—	—
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	271	512	1	254	—	—	248	272	288
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	—	—	—	—	—	—	—	—	—
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	—	—	1 456	—	—	—	—	—	—
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	—	—	—	—	—	—	—	—	—
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>84 030</b>	<b>67 517</b>	<b>33 798</b>	<b>35 704</b>	<b>41 273</b>	<b>41 273</b>	<b>50 273</b>	<b>54 010</b>	<b>55 337</b>
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	—	33	—	—	500	500	—	—	—
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	—	4	—	—	—	—	—	—	—
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	30 338	14 076	6 530	5 798	5 500	5 500	5 144	8 778	10 179
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	—	—	—	—	—	—	—	—	—
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	—	—	—	573	2 073	2 073	2 800	3 000	3 000
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	—	—	—	1 753	2 053	2 053	397	435	462
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	53 693	53 404	27 268	27 581	31 148	31 148	41 932	41 797	41 696



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

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

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

Vote Description  R thousand	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES</b>	<b>565</b>	<b>87</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	-	-	-	-	-	-	-	-
12.2 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	-	-	90	-	-	-	-	-
12.3 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	454	76	-	-	-	-	-	-	-
12.4 - FX010001007004 - Project Management Unit - Infrastructure Skills Development Grant (Planning and Development)	111	-	-	-	-	-	-	-	-
12.5 - FX010001007005 - Project Management Unit - PMU (Planning and Development)	-	11	-	-	-	-	-	-	-
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	<b>68</b>	<b>327</b>	<b>-</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>54</b>	<b>59</b>	<b>62</b>
13.1 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-
13.2 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-
13.3 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-
13.4 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-
13.5 - FX004001002005 - Municipal Manager (Executive and Council) - AY	-	-	-	51	51	51	54	59	62
13.6 - FX004001002006 - Municipal Demarcation Transition Grant (Executive and Council)	-	-	-	-	-	-	-	-	-
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	-	-	-	-	-	-	-	-	-
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	48	-	-	-	-	-	-	-	-
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-
13.12 - FX010001001 - Billboards (Planning and Development) - BY	20	327	-	-	-	-	-	-	-
13.13 - FX004001002009 - Research, Knowledge Management and Innovation	-	-	-	-	-	-	-	-	-
13.14 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>164 821</b>	<b>127 235</b>	<b>73 187</b>	<b>66 185</b>	<b>102 084</b>	<b>102 084</b>	<b>104 480</b>	<b>128 275</b>	<b>140 159</b>
<b>Total Capital Expenditure</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

**Table 16 MBRR Table A6 - Budgeted Financial Position**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	45 422	71 155	109 918	97 282	71 860	81 521	219 034	232 952	233 647
Call investment deposits	415 000	390 000	490 000	270 000	350 000	650 000	530 000	480 000	400 000
Consumer debtors	412 171	361 728	414 524	414 158	418 227	418 227	516 481	456 603	380 726
Other debtors	97 606	103 047	61 510	129 865	129 865	129 865	63 909	66 593	69 523
Current portion of long-term receivables	46	–	–	–	–	–	–	–	–
Inventory	72 792	69 381	53 795	75 620	75 620	75 620	56 641	56 798	56 902
<b>Total current assets</b>	<b>1 043 037</b>	<b>995 310</b>	<b>1 129 747</b>	<b>986 925</b>	<b>1 045 572</b>	<b>1 355 233</b>	<b>1 386 064</b>	<b>1 292 945</b>	<b>1 140 797</b>
<b>Non current assets</b>									
Long-term receivables	–	–	–	–	–	–	–	–	–
Investment property	87 333	86 799	87 281	86 751	86 741	86 741	105 074	119 265	115 996
Property, plant and equipment	6 225 646	6 205 475	6 165 658	6 584 928	6 467 631	6 467 631	6 859 058	7 095 220	7 375 327
Intangible	63 504	116 081	123 604	136 055	165 881	165 881	152 088	135 890	120 073
Other non-current assets	2 767	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465
<b>Total non current assets</b>	<b>6 379 251</b>	<b>6 410 820</b>	<b>6 379 007</b>	<b>6 810 198</b>	<b>6 722 718</b>	<b>6 722 718</b>	<b>7 118 685</b>	<b>7 352 840</b>	<b>7 613 861</b>
<b>TOTAL ASSETS</b>	<b>7 422 288</b>	<b>7 406 130</b>	<b>7 508 754</b>	<b>7 797 124</b>	<b>7 768 290</b>	<b>8 077 951</b>	<b>8 504 749</b>	<b>8 645 786</b>	<b>8 754 658</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Borrowing	145 259	87 793	76 067	100 080	100 080	100 080	86 307	102 787	112 177
Consumer deposits	82 040	65 556	61 828	71 452	71 452	71 452	74 238	77 356	80 760
Trade and other payables	469 828	430 256	556 120	366 899	367 993	367 993	370 605	392 082	414 958
Provisions	15 176	16 518	21 822	15 889	21 822	21 822	22 520	23 421	24 475
<b>Total current liabilities</b>	<b>712 303</b>	<b>600 123</b>	<b>715 837</b>	<b>554 319</b>	<b>561 347</b>	<b>561 347</b>	<b>553 671</b>	<b>595 647</b>	<b>632 370</b>
<b>Non current liabilities</b>									
Borrowing	394 166	614 841	540 788	657 641	657 641	657 641	751 738	802 951	860 773
Provisions	220 079	224 236	243 928	247 429	243 928	243 928	274 723	311 599	354 198
<b>Total non current liabilities</b>	<b>614 245</b>	<b>839 077</b>	<b>784 716</b>	<b>905 070</b>	<b>901 569</b>	<b>901 569</b>	<b>1 026 461</b>	<b>1 114 550</b>	<b>1 214 971</b>
<b>TOTAL LIABILITIES</b>	<b>1 326 548</b>	<b>1 439 200</b>	<b>1 500 553</b>	<b>1 459 389</b>	<b>1 462 916</b>	<b>1 462 916</b>	<b>1 580 132</b>	<b>1 710 197</b>	<b>1 847 342</b>
<b>NET ASSETS</b>	<b>6 095 740</b>	<b>5 966 930</b>	<b>6 008 201</b>	<b>6 337 734</b>	<b>6 305 374</b>	<b>6 615 034</b>	<b>6 924 617</b>	<b>6 935 589</b>	<b>6 907 316</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	5 902 354	5 966 930	6 008 201	6 041 734	6 009 374	6 319 034	6 560 750	6 537 085	6 491 278
Reserves	193 386	–	–	296 000	296 000	296 000	363 868	398 504	416 038
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>6 095 740</b>	<b>5 966 930</b>	<b>6 008 201</b>	<b>6 337 734</b>	<b>6 305 374</b>	<b>6 615 034</b>	<b>6 924 617</b>	<b>6 935 589</b>	<b>6 907 316</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 201 to 204 providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

**Table 17 MBRR Table A7 - Budgeted Cash Flow Statement**

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	444 674	477 138	508 159	519 206	537 031	537 031	574 161	602 869	626 820
Service charges	1 823 520	1 890 432	2 015 381	2 145 000	2 094 547	2 094 547	2 271 928	2 450 088	2 629 734
Other revenue	64 700	182 051	122 272	95 146	62 114	62 114	126 177	69 315	71 537
Transfers and Subsidies - Operational	321 424	348 733	391 207	424 643	490 760	490 760	441 914	469 277	473 324
Transfers and Subsidies - Capital	141 903	107 695	153 214	183 857	183 357	183 357	172 956	174 288	174 517
Interest	76 159	28 129	46 358	63 114	58 114	58 114	65 118	67 122	69 125
Dividends	–	–	–	–	–	–	–	–	–
<b>Payments</b>									
Suppliers and employees	(2 474 344)	(2 649 256)	(2 626 764)	(2 789 567)	(2 878 347)	(2 878 347)	(3 132 832)	(3 331 834)	(3 535 828)
Finance charges	(67 691)	(51 286)	(66 790)	(79 943)	(79 943)	(79 943)	(69 028)	(65 963)	(58 303)
Transfers and Grants	(11 517)	(15 782)	(12 953)	(13 778)	(14 378)	(14 378)	(14 597)	(15 211)	(15 878)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>318 828</b>	<b>317 854</b>	<b>530 084</b>	<b>547 677</b>	<b>453 256</b>	<b>453 256</b>	<b>435 795</b>	<b>419 950</b>	<b>435 048</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	680	759	–	–	103 500	103 500	20 000	30 000	50 000
–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	33	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
<b>Payments</b>									
Capital assets	(500 090)	(516 646)	(367 368)	(662 695)	(739 938)	(533 896)	(581 677)	(553 725)	(631 567)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(499 378)</b>	<b>(515 887)</b>	<b>(367 368)</b>	<b>(662 695)</b>	<b>(636 438)</b>	<b>(430 396)</b>	<b>(561 677)</b>	<b>(523 725)</b>	<b>(581 567)</b>

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Borrowing long term/refinancing	–	310 000	–	237 000	237 000	237 000	226 138	154 000	170 000
Increase (decrease) in consumer deposits	82 040	65 556	61 828	–	1 451	1 451	–	–	–
<b>Payments</b>									
Repayment of borrowing	(156 185)	(146 790)	(85 780)	(96 048)	(96 048)	(96 048)	(82 743)	(86 307)	(102 787)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(74 144)</b>	<b>228 766</b>	<b>(23 952)</b>	<b>140 952</b>	<b>142 402</b>	<b>142 402</b>	<b>143 395</b>	<b>67 693</b>	<b>67 213</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(254 694)</b>	<b>30 732</b>	<b>138 764</b>	<b>25 933</b>	<b>(40 780)</b>	<b>165 262</b>	<b>17 513</b>	<b>(36 082)</b>	<b>(79 306)</b>
Cash/cash equivalents at the year begin:	715 116	460 422	461 155	341 349	566 258	566 258	731 521	749 034	712 952
Cash/cash equivalents at the year end:	460 422	491 155	599 918	367 282	525 479	731 521	749 034	712 952	633 647

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	460 422	491 155	599 918	367 282	525 479	731 521	749 034	712 952	633 647
Other current investments > 90 days	–	(30 000)	–	–	(103 619)	–	–	–	–
<b>Cash and investments available:</b>	<b>460 422</b>	<b>461 155</b>	<b>599 918</b>	<b>367 282</b>	<b>421 860</b>	<b>731 521</b>	<b>749 034</b>	<b>712 952</b>	<b>633 647</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	15 676	10 801	23 344	12 699	13 794	13 794	25 528	25 528	25 528
Unspent borrowing	–	–	–	35 550	35 550	35 550	67 841	66 552	74 866
Statutory requirements	10 602	14 328		(1 020)	(1 020)	(1 020)	23 365	24 346	25 418
Other working capital requirements	(29 218)	(60 159)	42 301	(294 533)	(292 615)	(292 615)	(214 191)	(131 716)	(43 918)
Other provisions	15 176	16 518		15 889	21 822	21 822	22 520	23 421	24 475
Reserves to be backed by cash/investments	193 386	176 173		296 000	296 000	296 000	363 868	398 504	343 732
<b>Total Application of cash and investments:</b>	<b>205 622</b>	<b>157 660</b>	<b>65 645</b>	<b>64 585</b>	<b>73 531</b>	<b>73 531</b>	<b>288 932</b>	<b>406 636</b>	<b>450 101</b>
<b>Surplus(shortfall)</b>	<b>254 800</b>	<b>303 495</b>	<b>534 273</b>	<b>302 697</b>	<b>348 329</b>	<b>657 990</b>	<b>460 102</b>	<b>306 317</b>	<b>183 545</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 improved from previous financial years to 2021/22 period and the years thereafter owing directly to a myriad of cash flow interventions introduced over the past years.
4. The 2021/22 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R749 million as at the end of the 2021/22 financial year and decreases to a surplus of R 634 million by 2023/24 as more reliance is being placed on internal funds for capital projects.

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. The surplus decreases to R 460 million in the 2021/22 financial year from the surplus 2020/21 of R658 million, clearly indicating that from a funding perspective the municipality is heading in the wrong direction.



**Table 19 MBRR Table A9 - Asset Management**

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>CAPITAL EXPENDITURE</b>									
<b>Total New Assets</b>	<b>367 571</b>	<b>290 756</b>	<b>301 242</b>	<b>545 031</b>	<b>501 890</b>	<b>501 890</b>	<b>592 919</b>	<b>430 951</b>	<b>425 536</b>
<i>Roads Infrastructure</i>	14 504	6 260	56 087	131 746	100 915	100 915	87 680	81 500	80 860
<i>Storm water Infrastructure</i>	–	8 137	–	–	–	–	38 416	1 200	–
<i>Electrical Infrastructure</i>	19 188	44 196	19 603	66 937	35 764	35 764	47 277	50 763	43 480
<i>Water Supply Infrastructure</i>	69 794	45 725	106 412	235 093	186 279	186 279	270 060	141 368	164 922
<i>Sanitation Infrastructure</i>	80 259	61 649	41 089	34 605	84 676	84 676	7 000	29 000	30 000
<i>Solid Waste Infrastructure</i>	267	149	–	–	–	–	–	–	4 655
<i>Coastal Infrastructure</i>	–	–	–	7 000	4 634	4 634	4 511	4 650	8 000
<i>Information and Communication Infrastructure</i>	32 312	5 395	1 075	58	2 461	2 461	340	438	526
<b>Infrastructure</b>	<b>216 324</b>	<b>171 510</b>	<b>224 268</b>	<b>475 438</b>	<b>414 728</b>	<b>414 728</b>	<b>455 283</b>	<b>308 919</b>	<b>332 443</b>
Community Facilities	32 778	10 830	12 780	3 048	5 839	5 839	32 000	32 000	3 000
Sport and Recreation Facilities	7 413	7 749	3 624	27 847	18 302	18 302	38 997	31 950	19 307
<b>Community Assets</b>	<b>40 192</b>	<b>18 578</b>	<b>16 404</b>	<b>30 895</b>	<b>24 141</b>	<b>24 141</b>	<b>70 997</b>	<b>63 950</b>	<b>22 307</b>
Revenue Generating	–	239	–	–	–	–	–	–	–
<b>Investment properties</b>	<b>–</b>	<b>239</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Operational Buildings	14 622	2 956	2 032	7 633	8 987	8 987	793	500	–
Housing	–	4 440	–	–	–	–	7 000	–	–
<b>Other Assets</b>	<b>14 622</b>	<b>7 396</b>	<b>2 032</b>	<b>7 633</b>	<b>8 987</b>	<b>8 987</b>	<b>7 793</b>	<b>500</b>	<b>–</b>
Servitudes	3 552	–	–	–	–	–	–	–	–
Licences and Rights	31 956	54 746	23 738	–	2 341	2 341	–	–	–
<b>Intangible Assets</b>	<b>35 509</b>	<b>54 746</b>	<b>23 738</b>	<b>–</b>	<b>2 341</b>	<b>2 341</b>	<b>–</b>	<b>–</b>	<b>–</b>
Computer Equipment	1 242	142	214	465	5 410	5 410	2 886	3 100	3 300
Furniture and Office Equipment	2 058	2 308	1 527	1 286	2 069	2 069	1 485	1 595	1 664
Machinery and Equipment	34 986	23 587	27 706	15 521	27 596	27 596	38 141	34 990	46 848
Transport Assets	22 638	12 251	5 115	13 793	16 617	16 617	16 334	17 897	18 976
Land	–	–	237	–	–	–	–	–	–

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total Renewal of Existing Assets</u></b>	<b>116 031</b>	<b>74 098</b>	<b>48 063</b>	<b>75 899</b>	<b>119 002</b>	<b>119 002</b>	<b>92 631</b>	<b>143 880</b>	<b>176 665</b>
<i>Roads Infrastructure</i>	39 734	–	9 075	28 780	36 566	36 566	26 000	22 686	41 000
<i>Electrical Infrastructure</i>	36 406	18 665	17 111	16 050	52 745	52 745	35 780	32 987	40 597
<i>Water Supply Infrastructure</i>	12 383	22 347	3 228	14 000	13 971	13 971	14 750	67 000	75 000
<i>Sanitation Infrastructure</i>	6 163	–	965	–	–	–	–	–	–
<i>Coastal Infrastructure</i>	–	–	440	1 600	434	434	4 401	15 000	13 000
<i>Information and Communication Infrastructure</i>	–	700	1 265	925	925	925	–	–	–
<b>Infrastructure</b>	<b>94 686</b>	<b>41 711</b>	<b>32 085</b>	<b>61 354</b>	<b>104 641</b>	<b>104 641</b>	<b>80 931</b>	<b>137 673</b>	<b>169 597</b>
Community Facilities	1 432	2 690	4 445	–	1 641	1 641	1 223	1 322	2 000
Sport and Recreation Facilities	387	204	–	–	5 149	5 149	500	–	–
<b>Community Assets</b>	<b>1 820</b>	<b>2 895</b>	<b>4 445</b>	<b>–</b>	<b>6 791</b>	<b>6 791</b>	<b>1 723</b>	<b>1 322</b>	<b>2 000</b>
Operational Buildings	5 976	1 361	11 532	11 127	2 381	2 381	9 580	4 451	4 606
<b>Other Assets</b>	<b>5 976</b>	<b>1 361</b>	<b>11 532</b>	<b>11 127</b>	<b>2 381</b>	<b>2 381</b>	<b>9 580</b>	<b>4 451</b>	<b>4 606</b>
Licences and Rights	–	–	–	828	1 128	1 128	397	435	462
<b>Intangible Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>828</b>	<b>1 128</b>	<b>1 128</b>	<b>397</b>	<b>435</b>	<b>462</b>
Computer Equipment	–	6 022	–	–	25	25	–	–	–
Furniture and Office Equipment	–	–	–	90	–	–	–	–	–
<b>Machinery and Equipment</b>	<b>13 549</b>	<b>22 109</b>	<b>–</b>	<b>2 500</b>	<b>3 412</b>	<b>3 412</b>	<b>–</b>	<b>–</b>	<b>–</b>
Transport Assets	–	–	–	–	625	625	–	–	–
Land	–	0	–	–	–	–	–	–	–

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total Upgrading of Existing Assets</u></b>	<b>16 919</b>	<b>151 826</b>	<b>18 218</b>	<b>50 904</b>	<b>141 817</b>	<b>141 817</b>	<b>145 418</b>	<b>117 325</b>	<b>140 819</b>
<i>Roads Infrastructure</i>	3 356	66 684	–	800	5 271	5 271	2 500	9 000	15 000
<i>Electrical Infrastructure</i>	1 701	17 920	8 691	–	123	123	–	–	–
<i>Water Supply Infrastructure</i>	(2 880)	7 872	3 731	23 000	16 700	16 700	9 000	9 000	4 988
<i>Sanitation Infrastructure</i>	4 261	16 935	3 127	10 000	13 000	13 000	24 000	9 000	15 987
<i>Solid Waste Infrastructure</i>	–	1 405	–	1 104	2 503	2 503	–	2 797	–
<i>Information and Communication Infrastructure</i>	529	579	–	5 500	3 470	3 470	3 150	3 400	3 500
<b>Infrastructure</b>	<b>6 967</b>	<b>111 395</b>	<b>15 550</b>	<b>40 404</b>	<b>41 067</b>	<b>41 067</b>	<b>38 650</b>	<b>33 197</b>	<b>39 475</b>
Community Facilities	301	10 796	2 668	200	8 895	8 895	15 143	22 651	21 748
Sport and Recreation Facilities	1 817	2 132	–	–	10 961	10 961	14 956	16 309	17 956
<b>Community Assets</b>	<b>2 117</b>	<b>12 928</b>	<b>2 668</b>	<b>200</b>	<b>19 857</b>	<b>19 857</b>	<b>30 099</b>	<b>38 960</b>	<b>39 704</b>
Revenue Generating	–	155	–	–	–	–	19 500	16 955	–
Non-revenue Generating	114	–	–	–	–	–	–	–	–
<b>Investment properties</b>	<b>114</b>	<b>155</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>19 500</b>	<b>16 955</b>	<b>–</b>
Operational Buildings	7 000	27 348	–	10 300	20 637	20 637	57 169	28 213	61 641
Housing	–	–	–	–	6 265	6 265	–	–	–
<b>Other Assets</b>	<b>7 000</b>	<b>27 348</b>	<b>–</b>	<b>10 300</b>	<b>26 902</b>	<b>26 902</b>	<b>57 169</b>	<b>28 213</b>	<b>61 641</b>
Licences and Rights	–	–	–	–	53 992	53 992	–	–	–
<b>Intangible Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>53 992</b>	<b>53 992</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Computer Equipment</b>	<b>–</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>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Machinery and Equipment</b>	<b>721</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Transport Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Total Capital Expenditure</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>
<i>Roads Infrastructure</i>	57 594	72 944	65 163	161 326	142 752	142 752	116 180	113 186	136 860
<i>Storm water Infrastructure</i>	–	8 137	–	–	–	–	38 416	1 200	–
<i>Electrical Infrastructure</i>	57 295	80 781	45 405	82 987	88 633	88 633	83 057	83 750	84 076
<i>Water Supply Infrastructure</i>	79 297	75 944	113 372	272 093	216 950	216 950	293 810	217 368	244 910
<i>Sanitation Infrastructure</i>	90 683	78 584	45 182	44 605	97 676	97 676	31 000	38 000	45 987
<i>Solid Waste Infrastructure</i>	267	1 554	–	1 104	2 503	2 503	–	2 797	4 655
<i>Coastal Infrastructure</i>	–	–	440	8 600	5 068	5 068	8 911	19 650	21 000
<i>Information and Communication Infrastructure</i>	32 841	6 674	2 340	6 483	6 855	6 855	3 490	3 838	4 026
<b>Infrastructure</b>	<b>317 977</b>	<b>324 617</b>	<b>271 902</b>	<b>577 197</b>	<b>560 436</b>	<b>560 436</b>	<b>574 864</b>	<b>479 789</b>	<b>541 514</b>
Community Facilities	34 511	24 316	19 894	3 248	16 376	16 376	48 366	55 973	26 748
Sport and Recreation Facilities	9 617	10 085	3 624	27 847	34 413	34 413	54 453	48 259	37 263
<b>Community Assets</b>	<b>44 129</b>	<b>34 401</b>	<b>23 518</b>	<b>31 095</b>	<b>50 788</b>	<b>50 788</b>	<b>102 819</b>	<b>104 232</b>	<b>64 010</b>
Revenue Generating	–	394	–	–	–	–	19 500	16 955	–
<b>Investment properties</b>	<b>114</b>	<b>394</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>19 500</b>	<b>16 955</b>	<b>–</b>
Operational Buildings	27 598	31 665	13 565	29 060	32 005	32 005	67 542	33 163	66 247
Housing	–	4 440	–	–	6 265	6 265	7 000	–	–
<b>Other Assets</b>	<b>27 598</b>	<b>36 105</b>	<b>13 565</b>	<b>29 060</b>	<b>38 270</b>	<b>38 270</b>	<b>74 542</b>	<b>33 163</b>	<b>66 247</b>
Servitudes	3 552	–	–	–	–	–	–	–	–
Licences and Rights	31 956	54 746	23 738	828	57 461	57 461	397	435	462
<b>Intangible Assets</b>	<b>35 509</b>	<b>54 746</b>	<b>23 738</b>	<b>828</b>	<b>57 461</b>	<b>57 461</b>	<b>397</b>	<b>435</b>	<b>462</b>
Computer Equipment	1 242	6 163	214	465	5 435	5 435	2 886	3 100	3 300
Furniture and Office Equipment	2 058	2 308	1 527	1 376	2 069	2 069	1 485	1 595	1 664
Machinery and Equipment	49 256	45 696	27 706	18 021	31 007	31 007	38 141	34 990	46 848
Transport Assets	22 638	12 251	5 115	13 793	17 242	17 242	16 334	17 897	18 976
Land	–	0	237	–	–	–	–	–	–
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	6 379 251	6 410 820	6 379 008	6 810 198	6 722 718	6 722 718	7 118 685	7 352 841	7 613 861
<i>Roads Infrastructure</i>	842 870	821 479	852 154	960 657	927 071	927 071	969 910	1 003 919	1 063 262
<i>Storm water Infrastructure</i>	316 771	304 499	300 463	266 490	283 349	283 349	303 722	281 951	259 306
<i>Electrical Infrastructure</i>	543 692	595 306	595 107	692 938	653 869	653 869	704 909	747 957	786 523
<i>Water Supply Infrastructure</i>	1 489 210	1 449 023	1 451 448	1 644 653	1 558 827	1 558 827	1 758 045	1 886 524	2 005 672
<i>Sanitation Infrastructure</i>	786 430	752 252	715 401	687 545	754 832	754 832	723 590	726 997	737 016
<i>Solid Waste Infrastructure</i>	6 756	7 797	7 248	8 286	9 036	9 036	8 334	10 193	13 677
<i>Rail Infrastructure</i>	1 778	1 669	1 571	1 416	1 012	1 012	922	827	734
<i>Coastal Infrastructure</i>	19 219	18 410	18 361	30 482	21 977	21 977	28 844	45 075	61 176
<i>Information and Communication Infrastructure</i>	76 877	81 233	79 857	89 612	83 444	83 444	84 004	84 054	84 247
<b>Infrastructure</b>	<b>4 083 602</b>	<b>4 031 668</b>	<b>4 021 609</b>	<b>4 382 080</b>	<b>4 293 417</b>	<b>4 293 417</b>	<b>4 582 279</b>	<b>4 787 496</b>	<b>5 011 612</b>
<b>Community Assets</b>	319 344	325 252	323 273	365 030	344 273	344 273	385 313	408 642	422 238
<b>Heritage Assets</b>	<b>2 767</b>	<b>2 465</b>	<b>2 465</b>	<b>2 465</b>	<b>2 465</b>	<b>2 465</b>	<b>2 465</b>	<b>2 465</b>	<b>2 465</b>
<b>Investment properties</b>	<b>87 333</b>	<b>86 799</b>	<b>87 281</b>	<b>86 751</b>	<b>86 741</b>	<b>86 741</b>	<b>105 074</b>	<b>119 265</b>	<b>115 996</b>
<b>Other Assets</b>	312 596	323 041	306 002	330 498	315 982	315 982	363 254	367 154	396 288
<b>Intangible Assets</b>	63 504	116 081	123 604	136 055	165 881	165 881	152 088	135 890	120 073
<b>Computer Equipment</b>	<b>13 592</b>	<b>15 326</b>	<b>10 337</b>	<b>5 253</b>	<b>10 980</b>	<b>10 980</b>	<b>10 368</b>	<b>10 215</b>	<b>10 551</b>
<b>Furniture and Office Equipment</b>	<b>9 726</b>	<b>9 409</b>	<b>7 847</b>	<b>6 345</b>	<b>7 299</b>	<b>7 299</b>	<b>6 852</b>	<b>6 538</b>	<b>6 372</b>
<b>Machinery and Equipment</b>	<b>160 982</b>	<b>178 042</b>	<b>179 631</b>	<b>163 612</b>	<b>176 303</b>	<b>176 303</b>	<b>187 143</b>	<b>188 508</b>	<b>199 121</b>
<b>Transport Assets</b>	<b>58 221</b>	<b>55 155</b>	<b>42 960</b>	<b>64 528</b>	<b>45 377</b>	<b>45 377</b>	<b>49 849</b>	<b>52 667</b>	<b>55 145</b>
<b>Land</b>	<b>1 267 583</b>	<b>1 267 583</b>	<b>1 274 000</b>	<b>1 267 583</b>	<b>1 274 000</b>	<b>1 274 000</b>	<b>1 274 000</b>	<b>1 274 000</b>	<b>1 274 000</b>
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>6 379 251</b>	<b>6 410 820</b>	<b>6 379 008</b>	<b>6 810 198</b>	<b>6 722 718</b>	<b>6 722 718</b>	<b>7 118 685</b>	<b>7 352 841</b>	<b>7 613 861</b>

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

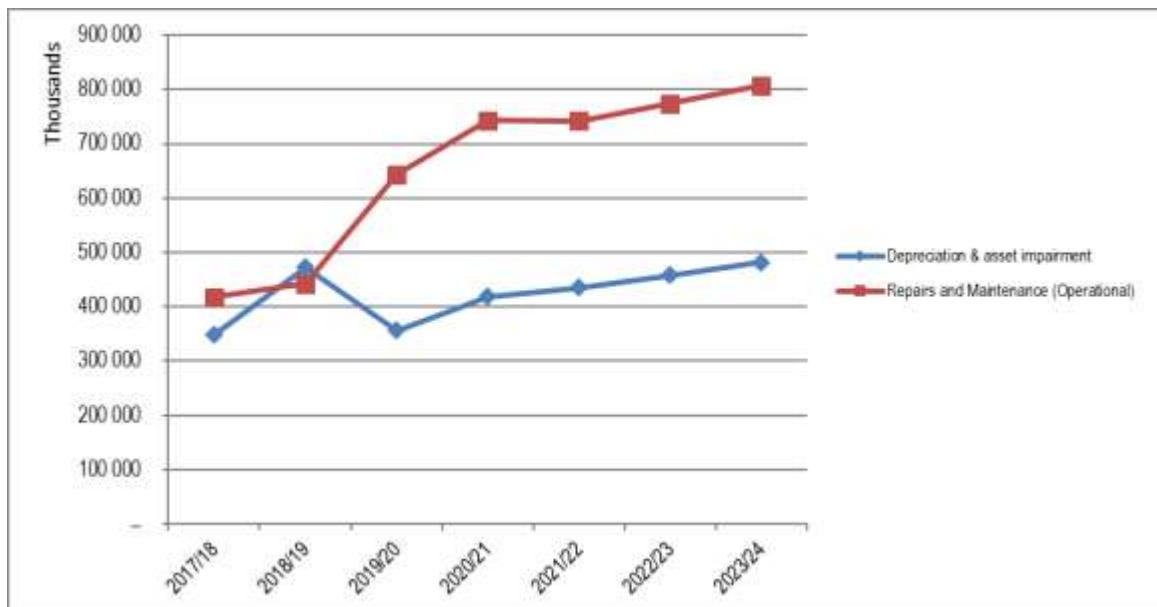
Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>EXPENDITURE OTHER ITEMS</b>	<b>765 685</b>	<b>915 547</b>	<b>998 866</b>	<b>1 215 238</b>	<b>1 162 295</b>	<b>1 162 295</b>	<b>1 177 510</b>	<b>1 231 834</b>	<b>1 289 387</b>
<u>Depreciation</u>	348 561	472 658	355 497	474 573	418 999	418 999	435 000	458 000	482 000
<u>Repairs and Maintenance by Asset Class</u>	<b>417 124</b>	<b>442 889</b>	<b>643 369</b>	<b>740 665</b>	<b>743 296</b>	<b>743 296</b>	<b>742 510</b>	<b>773 834</b>	<b>807 387</b>
<i>Roads Infrastructure</i>	69 391	87 406	102 677	117 534	117 652	117 652	118 791	123 779	129 164
<i>Storm water Infrastructure</i>	40 209	–	47 654	36 795	36 424	36 424	31 785	33 120	34 553
<i>Electrical Infrastructure</i>	65 780	70 774	127 841	165 828	165 164	165 164	165 820	172 717	180 192
<i>Water Supply Infrastructure</i>	92 452	–	101 463	123 010	123 110	123 110	124 335	129 557	135 207
<i>Sanitation Infrastructure</i>	29 989	159 825	60 310	75 660	75 660	75 660	77 613	81 143	84 662
<i>Rail Infrastructure</i>	853	–	2 016	1 270	1 270	1 270	1 229	1 281	1 335
<i>Coastal Infrastructure</i>	–	–	743	1 082	1 070	1 070	1 058	1 102	1 148
<i>Information and Communication Infrastructure</i>	3 369	–	–	–	–	–	–	–	–
<b>Infrastructure</b>	<b>302 041</b>	<b>318 005</b>	<b>442 703</b>	<b>521 179</b>	<b>520 349</b>	<b>520 349</b>	<b>520 629</b>	<b>542 698</b>	<b>566 261</b>
Community Facilities	68 532	4 227	66 904	89 228	90 978	90 978	92 307	96 173	100 388
Sport and Recreation Facilities	4 888	64 081	8 850	10 867	8 524	8 524	8 181	8 524	8 896
<b>Community Assets</b>	<b>73 421</b>	<b>68 308</b>	<b>75 754</b>	<b>100 095</b>	<b>99 502</b>	<b>99 502</b>	<b>100 488</b>	<b>104 696</b>	<b>109 284</b>
<b>Heritage Assets</b>	<b>103</b>	<b>–</b>	<b>83</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>124</b>	<b>130</b>	<b>135</b>
Operational Buildings	188	9 298	26 139	23 651	26 815	26 815	27 723	28 873	30 124
Housing	62	89	460	663	663	663	690	718	750
<b>Other Assets</b>	<b>250</b>	<b>9 387</b>	<b>26 600</b>	<b>24 314</b>	<b>27 478</b>	<b>27 478</b>	<b>28 413</b>	<b>29 592</b>	<b>30 874</b>
Computer Equipment	–	–	11 958	10 374	10 374	10 374	7 259	7 563	7 880
Furniture and Office Equipment	527	–	58	28	84	84	75	78	81
Machinery and Equipment	1 308	4 664	36 065	25 589	26 422	26 422	24 409	25 434	26 497
Transport Assets	39 474	42 525	50 147	58 967	58 967	58 967	61 113	63 644	66 377
Land	–	–	–	–	–	–	–	–	–
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>765 685</b>	<b>915 547</b>	<b>998 866</b>	<b>1 215 238</b>	<b>1 162 295</b>	<b>1 162 295</b>	<b>1 177 510</b>	<b>1 231 834</b>	<b>1 289 387</b>

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	26.6%	43.7%	18.0%	18.9%	34.2%	34.2%	28.6%	37.7%	42.7%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	38.1%	47.8%	18.6%	26.7%	62.2%	62.2%	54.7%	57.0%	65.9%
<i>R&amp;M as a % of PPE</i>	6.7%	7.1%	10.4%	11.2%	11.5%	11.5%	10.8%	10.9%	10.9%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>	9.0%	10.0%	11.0%	13.0%	15.0%	15.0%	14.0%	14.0%	15.0%

### Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.
3. Although the City will only spend 29.9 per cent of the capital budget on the renewal and upgrade of existing assets, this is as a result an initiative to promote economic development by the construction of various SMME structures as well as infrastructure for a new housing development.
4. Repairs and maintenance as a per cent age of PPE equates to 10.8 per cent, this is above the National norm and is encouraging as additional resources are allocated to aging infrastructure.
5. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City's strategy to address the maintenance backlog.



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



**Table 20 MBRR Table A10 - Basic Service Delivery Measurement**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Household service targets</b>									
<b><u>Water:</u></b>									
Piped water inside dwelling	44 308	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511
Piped water inside yard (but not in dwelling)	41 846	55 276	55 276	57 276	57 276	57 276	57 776	58 276	58 776
Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>	86 154	102 787	102 787	104 787	104 787	104 787	105 287	105 787	106 287
<b>Total number of households</b>	<b>86 154</b>	<b>102 787</b>	<b>102 787</b>	<b>104 787</b>	<b>104 787</b>	<b>104 787</b>	<b>105 287</b>	<b>105 787</b>	<b>106 287</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)	35 860	49 397	49 397	60 631	60 631	60 631	47 376	48 376	49 376
Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>	78 928	92 465	92 465	103 699	103 699	103 699	90 444	91 444	92 444
<b>Total number of households</b>	<b>78 928</b>	<b>92 465</b>	<b>92 465</b>	<b>103 699</b>	<b>103 699</b>	<b>103 699</b>	<b>90 444</b>	<b>91 444</b>	<b>92 444</b>
<b><u>Energy:</u></b>									
Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)	34 285	35 316	35 316	35 543	35 543	35 543	35 543	35 543	35 543
<i>Minimum Service Level and Above sub-total</i>	34 285	35 316	35 316	35 543	35 543	35 543	35 543	35 543	35 543
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	132	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>	132	–	–	–	–	–	–	–	–
<b>Total number of households</b>	<b>34 417</b>	<b>35 316</b>	<b>35 316</b>	<b>35 543</b>	<b>35 543</b>	<b>35 543</b>	<b>35 543</b>	<b>35 543</b>	<b>35 543</b>
<b><u>Refuse:</u></b>									
Removed at least once a week	73 356	74 856	77 028	79 028	79 028	79 060	81 060	83 060	85 060
<i>Minimum Service Level and Above sub-total</i>	73 356	74 856	77 028	79 028	79 028	79 060	81 060	83 060	85 060
<b>Total number of households</b>	<b>73 356</b>	<b>74 856</b>	<b>77 028</b>	<b>79 028</b>	<b>79 028</b>	<b>79 060</b>	<b>81 060</b>	<b>83 060</b>	<b>85 060</b>

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Households receiving Free Basic Service</u></b>									
Water (6 kilolitres per household per month)	49 665	50 835	55 743	60 843	60 843	60 843	71 200	74 618	78 199
Sanitation (free minimum level service)	38 063	40 695	41 201	46 301	46 301	46 301	50 200	52 610	60 000
Electricity/other energy (50kwh per household per month)	545	518	475	521	521	521	530	530	530
Refuse (removed at least once a week)	18 470	18 470	29 049	34 149	34 149	34 149	35 822	37 578	39 419
<b><u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u></b>									
Water (6 kilolitres per indigent household per month)	(69 858)	(89 055)	(128 948)	(132 816)	(132 816)	(132 816)	(177 808)	(186 698)	(192 299)
Sanitation (free sanitation service to indigent households)	(18 698)	(21 537)	(20 039)	(23 115)	(23 115)	(23 115)	(25 427)	(26 698)	(27 499)
Electricity/other energy (50kwh per indigent household per month)	(921)	(921)	(1 173)	(1 278)	(1 278)	(1 278)	(1 383)	(1 506)	(1 551)
Refuse (removed once a week for indigent households)	(16 271)	(20 182)	(23 192)	(26 276)	(26 276)	(26 276)	(27 590)	(28 969)	(29 838)
<b><u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u></b>	–	–	–	12 011	12 011	12 011	13 686	14 490	15 343
<b>Total cost of FBS provided</b>	<b>(105 749)</b>	<b>(131 695)</b>	<b>(173 350)</b>	<b>(171 474)</b>	<b>(171 474)</b>	<b>(171 474)</b>	<b>(218 521)</b>	<b>(229 382)</b>	<b>(235 845)</b>
<b><u>Highest level of free service provided per household</u></b>									
Property rates (R value threshold)	120	120	120 000	130 000	130 000	130 000	160 000	160 000	160 000
Water (kilolitres per household per month)	6	6	6	6	6	6	10	10	10
Sanitation (kilolitres per household per month)	20	20	20	20	20	20	20	20	20
Sanitation (Rand per household per month)	165	177	177	185	185	185	237	249	262
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	240	240	240	240	240	240	240	240	240
<b><u>Revenue cost of subsidised services provided (R'000)</u></b>									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)	3 550	4 219	4 219	4 346	4 346	4 346	4 945	5 182	5 431
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	52 129	72 652	(44 926)	(51 260)	(56 310)	(56 310)	(6 469)	(6 793)	(6 863)
Water (in excess of 6 kilolitres per indigent household per month)	121 226	131 997	(3 442)	(141 237)	(141 237)	(141 237)	(175 824)	(184 615)	(190 154)
Sanitation (in excess of free sanitation service to indigent households)	700	5 633	(1 631)	(4 741)	(9 438)	(9 438)	(7 300)	(7 665)	(7 895)
Electricity/other energy (in excess of 50 kwh per indigent household per month)	4 776	144 736	(7 555)	(8 084)	(8 084)	(8 084)	(12 428)	(13 534)	(9 453)
Refuse (in excess of one removal a week for indigent households)	1 192	1 612	(2 243)	(28 776)	(28 776)	(28 776)	(30 427)	(31 949)	(32 907)
<b>Total revenue cost of subsidised services provided</b>	<b>183 573</b>	<b>360 849</b>	<b>(55 578)</b>	<b>(229 753)</b>	<b>(239 499)</b>	<b>(239 499)</b>	<b>(227 504)</b>	<b>(239 374)</b>	<b>(241 842)</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 2021/22 MTREF.
4. **This Municipality is of the view that following the strict Indigent route of free basic services for indigent consumers only and ignoring the plight of the poor and less wealthy is not the correct approach in the application of the Equitable Share. Instead equitable distribution that arises from a dual tiered or block tariffs structure accommodating seamless both indigent and poor households, but not providing subsidized (below cost) service tariffs to the middle to higher income consumers would be the fairest and equitable approach.**
5. Cost of Free Basic Services provided - Informal Formal Settlements – After an internal consultation with the Management of the Revenue Section it has been agreed that the cost of Free Basic Services provided for Informal Formal Settlements will be extracted from the financial System in preparation for the 2021/22 MTREF (Tabled).
6. City of uMhlathuze does not at the present moment have a system that automates the reporting of the Cost of Free Basic Services.
7. uM-SAP system is currently under way and will be effective from 1 July 2019, this will assist with providing Council with solutions to such challenges. The Expenditure and SCM modules went live on 1 July 2019 but it is anticipated that Revenue will only go live on 1 July 2021.
8. Equitable share is not a conditional grant, hence some of its funds are used to fund the community services, services that cannot be funded by rates and general.

## Part 2 – Supporting Documentation

### 1.9 Overview of the annual budget process

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

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

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

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

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

#### 1.9.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2020) a time schedule that sets out the process to revise the IDP and prepare the budget.

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

- **30 September 2020** – Council considered the 2020/21 Special Adjusted Budget;
- **October 2020** – Issuing of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) guideline memorandum and budget policy document addressing various budget assumptions, internal budget processes, policies and requirements in terms of the Municipal Budgeting and Reporting Regulations etc.;
- **December 2020** - Submission of the Adjusted Capital and Operating Budget for the 2020/21 Medium Term Revenue and Expenditure Framework Plan (MTREF), analysed according to activities aligned to Council's strategic objectives, as set out in

- the draft IDP as well as the Capital and Operating Budget for the 2021/22 Medium Term Revenue and Expenditure Framework Plan (MTREF);
- **22 January 2021** - Council considered the 2020/21 Mid-year Review;
  - **15 February 2021** – National Treasury's 2020/21 Virtual Mid-year Budget and Performance Assessment;
  - **24 February 2021** – Council considered the 2020/21 Adjusted Budget;
  - **30 March 2021** - Tabling in Council of the Draft 2021/22 IDP and 2021/22 MTREF for public consultation;
  - **April/May 2021** – Publication of Budget insert in various publications in light of restrictions placed on holding of Public meetings due to the Corona virus pandemic. Furthermore, the Mayor discussed the budget on local radio stations as well as on regional television programmes;
  - **12 May 2021** - Closing date for written comments;
  - **19 May 2021** – National Treasury's 2021/22 Tabled MTREF Engagement and Municipal Benchmarking Exercise – virtual meeting to be held due to National Lockdown;
  - **6 to 19 May 2021** – finalisation of the 2021/22 IDP and 2021/22 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Act and financial framework; and
  - **26 May 2021** - Adopting of the 2021/22 MTREF before Council for consideration and approval.

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

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

### **1.9.2 Enterprise Resource Planning (ERP) uM-SAP**

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

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

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

applications that can aid the resolution of challenges and support the Municipality towards mSCOA compliance.

The implementation of the SAP solution started in October 2017 with an initial date of going live in December 2018. There were however delays in the system going live due to a number of reasons. The new planned date of going live on the system is July 2019. The system is currently at 94% completion, and in some modules training is currently taking place. The payroll is currently being run parallel to the existing municipal payroll to eliminate mistakes.

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

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

### **1.9.3 IDP and Service Delivery and Budget Implementation Plan**

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

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

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

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

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

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

## Sector Planning

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

- Spatial Development Framework - 2020/2021;
- Integrated Human Settlement Plan - 2020/2021;
- Economic Roadmap (LED Plan);
- Water Services Development Plan - 2018/2019;
- Integrated Waste Management Strategy - 2020/2021;
- Electricity Master Plan - 2020;
- Financial Plan (MTREF 2019/2020);
- Air Quality Plan;
- Disaster Management Plan - 2020; and
- Electricity Master Plan – 2020.

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

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

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

- Local Radio Slots
- Television Broadcast
- City's Official Social Network Platforms (Facebook, Twitter, Whatsapp)
- Municipal Website
- Virtual Meetings

- Newspaper

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

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

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

The IDP has been taken into a business and financial planning process leading up to the 2021/22 MTREF, based on the approved 2017/2022 MTREF, Mid-year Review and adjusted budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2021/22 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and second quarter performance against the 2020/2021 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

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

As part of the compilation of the 2021/22 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2021/22 MTREF:

- City growth – None put into this three year MTREF;
- Policy priorities and strategic objectives;
- In absence of an IDP prioritization model, capital allocations are based on a arithmetic calculation using historic distribution of assets and income generation per function proportionately;
- Asset maintenance resource allocations based on best practice;
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns);
- Performance trends;
- The approved 2020/21 adjustments budget and performance against the SDBIP;
- Cash Flow Management Strategy;
- Debtor payment levels;
- Loan and investment possibilities;
- The need for tariff increases versus the ability of the community to pay for services; and
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 107 and 108 has been taken into consideration in the planning and prioritisation process.



### **1.9.5 Community Consultation**

The 2021/22 MTREF that was tabled before Council on 30<sup>th</sup> March 2021 was presented to the community for consultation.

A detailed insert was included the local newspapers highlighting the Tabled 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) and inviting comments from the public via email.

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

A meeting was also 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 Municipality.

The following table set out the meetings that were proposed and prepared by the Community Facilitation section for the 2021/22 budget public participation meetings:

CLUSTER	WARDS	AREA	VENUE	DATES	TIME
6, 10 & 11	9, 23, 24, 25, 27, 28, 29	Empangeni and Ngwelezane	Ngwelezane Sportsfield	18 April 2021 (Sunday)	13:00
	Amakhosi	Amakhosi	R/Bay Civic Centre (Council Chambers)	19 April 2021 (Monday)	11:00
1	Ward Committees	Ward Committees	KwaHlanganani Hall	21 April 2021 (Wednesday)	09:00
1	Ward Committees	Ward Committees	Empangeni Town Hall	21 April 2021 (Wednesday)	17:00
4, 7, 8 & 9	10, 11, 30 & 34	Vulindela	Vulindela Sportsfield	24 April 2021 (Saturday)	13:00
4, 7, 8 & 9	15, 16, 17, 18, 19, 20, 21, 22	eSikhaleni	eSikhaleni TVET (College)	25 April 2021 (Sunday)	13:00
4, 7, 8 & 9	12, 13, 14	eSikhaleni	Mpembeni Sportsfield	29 April 2021 (Thursday)	11:00
6, 10 & 11	31, 32, 33	Empangeni, Ngwelezane and Ntambanana	Macekane Sportsfield	30 April 2021 (Friday)	13:00
2, 3 & 5	1, 2, 3, 4, 5, 6, 7, 8 & 26	Richards Bay and Nseleni	Nseleni Sportsfield	2 May 2021 (Sunday)	13:00
12	Stakeholders	Stakeholders	R/Bay Civic Centre (Council Chambers)	5 May 2021 (Thursday)	17:00

**Table 21 Dates for the 2021/22 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 was also published on the municipality's website, and detailed copies of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) were made available for inspection at all municipal offices and libraries within the City of uMhlathuze.

All documents in the appropriate format (only electronic is required for 2021/22 submission) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Submissions that were received during the community consultation process have been addressed, and where relevant, were considered as part of the finalisation of the 2021/22 MTREF.

The following pertinent issues were raised during the community consultation process. Minutes of the various meetings have been prepared and have been included as **Annexure M (DMS 1464236)**.

- Unaffordable Increase in water and electricity tariffs;
- High property valuations which leads to higher rates;
- Poor service delivery and response time;
- Pedestrian bridges and bus shelters;
- Rural sports facilities;
- Provision of community sportfields;
- Community Waste Skips;
- Streetlights in high crime areas;
- Provision of speed humps and traffic calming measures;
- Improved communication with regards to water interruption etc.;
- Multi-purpose centres to be fully utilised;
- Electricity supply in Eskom supply areas;
- Maintenance of halls, clinics and libraries;
- Roads maintenance and upgrading of existing roads and rural roads;
- Cleaning of greenbelts to improve security and reduce crime; and
- Public W-Fi in rural areas.

## 1.10 Overview of alignment of annual budget with IDP

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

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

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

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

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

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

**Table 22 Link between Budget and National and Provincial Macroeconomic Objectives**

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

The 2021/22 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

**Table 23 MBRR SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue**

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	13 307	1 452	181	1 667	202	202	2 577	2 950	3 079
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	–	33	–	44	–	–	61	71	74
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3	–	–	–	–	–	–	–	–	–
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	1 425	516	65	800	461	461	954	1 056	1 111
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	3 743	2 639	2 058	2 644	2 595	2 595	2 802	2 902	2 991
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	140	28	–	38	–	–	9	10	11
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	75	30	–	40	–	–	531	613	641
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	2 414 566	2 364 729	2 648 416	2 932 732	2 961 130	2 961 130	3 100 474	3 324 694	3 538 024
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	4 019	5 433	2 906	3 311	3 350	3 350	2 993	3 058	3 115
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	2 822	2 194	552	2 908	2 348	2 348	2 486	2 635	2 793

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlatuze Municipality	3.1.1	–	–	–	–	–	–	–	–	–
3.1 Viable Economic Growth And Development	Enhanced sectoral development through trade investment and business retention)	3.1.2	22 823	–	15 265	16 028	14 079	14 079	13 455	13 406	17 230
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	186	7 263	–	50	–	–	82	94	99
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	–	37	4 492	4 278	4 278	4 278	3 417	–	–
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5	–	7 489	–	–	–	–	–	–	–
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	–	–	–	–	–	–	–	–	–
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	15 415	–	75 987	6 245	2 623	2 623	53 065	54 960	56 652
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	8 379	78 281	609	2 601	219	219	476	523	545
3.3 Safe and Healthy Living Environment	Efficient and effective waste management services	3.3.1	382	2 059	–	–	–	–	–	–	–
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	1 093	73	–	111	11	11	149	171	179
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	–	566	480	657	516	516	883	953	988
3.4 Social Cohesion	To promote social cohesion	3.4.1	–	23 018	17 505	21 513	18 633	18 633	52 578	59 029	45 933
National KPA 4 : Municipal Institutional Development and Transformation			3 649	2 406							
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	–	–	166	790	18	18	1 411	1 629	1 702

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
National KPA 5: Municipal Financial Viability and Management											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	554 231	532 858	587 620	616 321	626 446	626 446	694 769	728 410	756 544
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	5 521	1 919	1 593	1 443	714	714	1 372	1 493	1 549
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	–	–	–	–	–	–	–	–	–
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	6 938	–	–	51	–	–	915	1 057	1 104
	Effective Management of Council owned Immovable properties.	6.2.2	154	296	44	340	29	29	235	268	280
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	–	26	–	36	–	–	49	56	59
Total Revenue (excluding capital transfers and contributions)			3 058 872	3 033 345	3 357 940	3 614 651	3 637 652	3 637 652	3 935 743	4 200 037	4 434 701



**Table 24 MBRR SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure**

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	130 905	147 529	23 225	41 918	40 658	40 658	35 707	36 777	38 266
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	–	2 201	3 329	4 222	4 410	4 410	4 567	4 693	4 901
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3	–	–	–	–	–	–	–	–	–
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	51 346	59 192	13 833	8 037	40 010	40 010	6 811	10 629	7 242
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	8 782	3 927	6 457	7 925	8 192	8 192	7 566	7 708	8 023
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	908	1 201	1 901	2 499	2 625	2 625	5 823	5 195	4 115
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	11 810	10 463	298	51	1 768	1 768	903	1 011	1 055
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	2 164 338	2 209 683	2 615 275	2 843 491	2 882 547	2 882 547	3 157 603	3 313 907	3 512 757
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	12 686	22 516	28 772	30 725	30 967	30 967	31 605	33 661	33 330
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	59 953	67 970	2 205	(1 593)	12 451	12 451	958	7 188	9 674
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	–	–	–	–	–	–	–	–	–
3.1 Viable Economic Growth And Development	Enhanced sectoral development trough trade investment and business retention)	3.1.2	58 669	57 939	70 142	72 511	74 473	74 473	87 368	92 136	99 845
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	4 585	3 837	5 944	6 867	6 395	6 395	6 222	6 358	6 640
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	–	7 492	4 492	4 278	4 278	4 278	3 417	–	–
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5	–	–	–	–	–	–	–	–	–
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	–	–	–	–	–	–	–	–	–

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
National KPA 3: Local Economic Development											
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	38 185	48 488	140 881	78 532	77 017	77 017	145 129	149 382	155 200
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	46 400	53 844	80 865	85 259	84 400	84 400	89 691	92 331	96 046
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1	–	–	–	1 985	1 915	1 915	2 138	2 223	2 324
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	6 020	8 178	10 848	10 776	10 813	10 813	11 100	11 337	11 795
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	9 097	9 302	14 180	15 607	15 857	15 857	17 773	18 445	19 227
3.4 Social Cohesion	To promote social cohesion	3.4.1	–	156 102	209 068	230 056	228 415	228 415	252 002	267 171	278 021
National KPA 4 : Municipal Institutional Development and Transformation											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	26 874	29 830	6 627	7 027	10 170	10 170	10 871	8 255	7 907
National KPA 5: Municipal Financial Viability and Management											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	97 846	211 874	4 395	25 326	56 431	56 431	22 683	24 053	24 969
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	16 616	20 519	3 486	3 559	4 274	4 274	4 623	4 810	4 989
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	–	–	7 595	3 608	3 811	3 811	5 109	5 348	5 583
6.2 Immoveable Property Management	Effective Management of Council owned Immoveable properties.	6.2.2	22 137	13 229	17 303	3	(795)	(795)	158	201	196
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	1 460	1 415	2 671	2 607	2 663	2 663	3 416	3 585	3 766
Total Expenditure			2 768 618	3 146 732	3 273 792	3 485 274	3 603 742	3 603 742	3 913 242	4 106 403	4 335 870

**Table 25 MBRR SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	20	171	–	484	51	51	160	168	174
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	–		–	–	–	–	–	–	–
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure Institutionalisation of Batho Pele Culture	1.1.3	–		–	–	–	–	–	–	–
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4	73 168	66 073	(49 728)	6 023	67 929	67 929	6 376	6 938	7 326
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	–		–	–	–	–	–	–	–
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	48		–	–	–	–	–	–	–
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	–		–	–	–	–	–	–	–
National KPA 2: Basic Services and Infrastructure Provision											
2.1 Efficient and integrated infrastructure and services	To expand and maintain infrastructure in order to improve access to basic services and promote local economic development	2.1.1	344 970	376 552	84 394	604 872	607 016	607 016	675 169	571 410	590 478
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society, through the development of sustainable human settlements and quality housing	2.1.2	(206)	–	–	–	6 265	6 265	–	–	–
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	53 693	53 404	(308)	27 581	36 311	36 311	37 632	37 497	37 396
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	–	–	–	–	–	–	–	–	–
3.1 Viable Economic Growth And Development	Enhanced sectoral development through trade investment and business retention)	3.1.2	18 805	479	2 066	3 090	6 300	6 300	48 879	20 165	56 606
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	54	327	(327)	–	–	–	–	–	–
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	–	–	–	–	–	–	–	–	–
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5	–	–	–	–	–	–	–	–	–
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	–	–	–	–	–	–	–	–	–

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

Strategic Objective R thousand	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	395	275	–	305	472	472	272	299	317
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	6 926	358	–	900	818	818	884	969	1 027
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1	–	–	–	–	–	–	–	–	–
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	701	222	(26)	–	–	–	–	–	–
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	305	83	2 668	–	–	–	–	1 322	2 000
3.4 Social Cohesion	To promote social cohesion	3.4.1	–	16 686	(2 845)	27 847	36 532	36 532	60 877	52 600	46 863
<b>National KPA 4 : Municipal Institutional Development and Transformation</b>											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	609	1 416	1 475	258	649	649	256	280	296
<b>National KPA 5: Municipal Financial Viability and Management</b>											
5.1 Sound Financial And Supply Chain Management	Compliance with financial legislation and policies	5.1.1	578	558	1	254	–	–	248	272	288
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1	–	–	–	–	–	–	–	–	–
<b>National KPA 6: Cross Cutting</b>											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	–	–	–	–	–	–	–	–	–
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	–	–	–	–	–	–	–	–	–
6.2 Immovable Property Management	Effective Management of Council owned Immovable properties.	6.2.2	454	76	–	–	–	–	–	–	–
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	–	–	–	220	365	365	215	236	250
<b>Allocations to other priorities</b>											
<b>Total Capital Expenditure</b>			<b>500 521</b>	<b>516 680</b>	<b>37 372</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

## 1.11 Measurable performance objectives and indicators

### Legislative requirements

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

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

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

#### *"Annual performance reports*

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

### Performance Management framework

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

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

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

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

On 1 July 2019 the Department of Cooperative Governance issued a revised draft set of indicators with technical indicator descriptions for secondary cities and district municipalities. The draft set of indicators were developed with respect to the provisions of Section 43 of the Municipal Systems Act (MSA) 32 of 2000 which provides for the Minister, after consultation with MEC's for local government and organised local government representing local government nationally, to prescribe and regulate key performance indicators to local government.

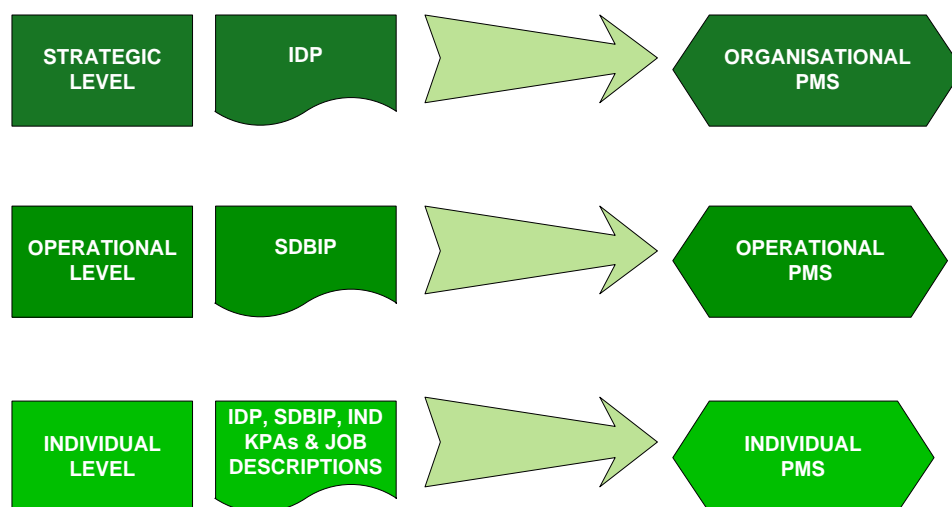
The draft indicators for secondary cities and district municipalities were developed through the course of engagements with provincial planning, monitoring & evaluation stakeholders (21 February 2019) and representatives of district municipalities and secondary cities whereby uMhlathuze participated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

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

### Organisational Performance Management Process

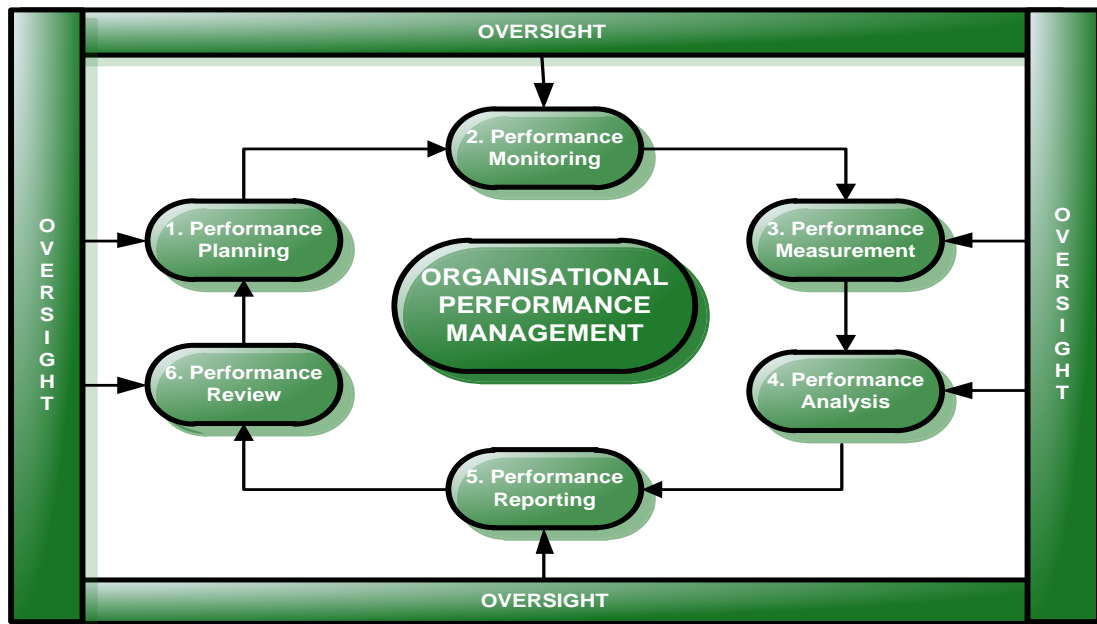
The legislative framework as set out above provides for performance management at various levels in a municipality including organisational (sometimes also referred to as municipal, corporate or strategic) level, operational (also referred to as services, departmental or section/team level) and lastly,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

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



**Figure 5 Performance at various levels**

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

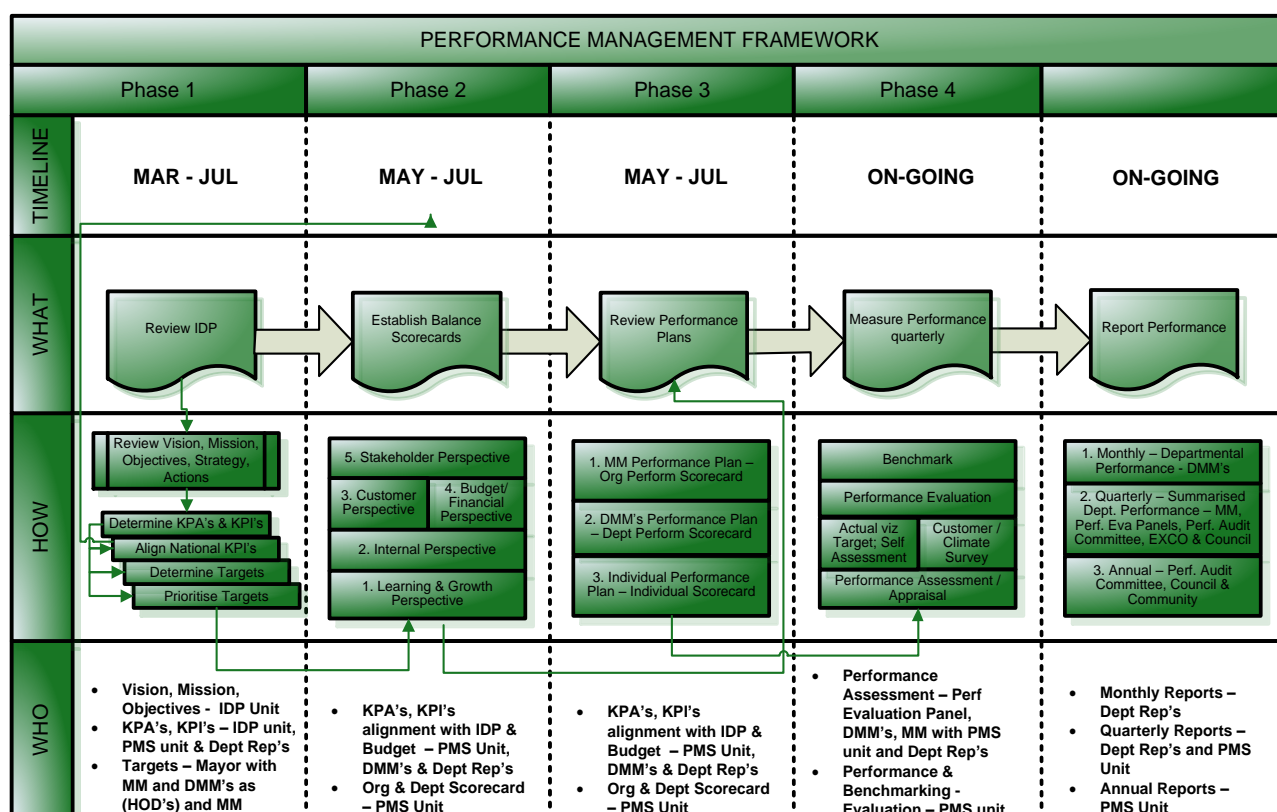


**Figure 6 Performance process**

Key performance indicators have been refined in support of the municipality's development priorities and objectives as set out in the revised IDP framework (aligned with the organizational structure and Council's priorities) for the five year IDP period to ensure consistency in measuring and reporting on long terms strategies and projects. Measurable performance targets with regard to each of these development priorities and objectives were established and are reflected on the 2015/2016 OPMS Scorecard. A process to ensure regular reporting is in place and gets reported quarterly to the Council via the Performance Audit Committee.

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

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



**Figure 7 uMhlathuze Performance Management Framework**

### Performance Audit Committee

The Performance Audit Committee established in 2003 in terms of of Section 14(2) (a) of the Local Government: Municipal Planning and Performance Management Regulations of 2001 and membership changed over time. The appointment of Performance Audit Committee for the period 1 February 2019 to 30 June 2022 was adopted by Council on the 28 February 2019, Council Resolution 13065 (Item on RPT 165088).

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

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

### Auditing of Performance Information

The MFMA and the Municipal Planning and Performance Management Regulations require that the Municipal Council establish an audit committee consisting of a minimum of three members, where the majority of members are not employees of the municipality. No Councillor may be a member of an audit committee. Council shall also appoint a chairperson who is not an employee.



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

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

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

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

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

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

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

Audit Project	Focus Area
Review of Performance Information - Quarter 1	<ul style="list-style-type: none"> <li>• Consistency in reporting;</li> <li>• Measurability and reliability;</li> <li>• Performance reports reviews;</li> <li>• Performance score verification (Municipal Manager and Deputy Municipal 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.

### **Customer Satisfaction**

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

### **Annual Organisational Performance Information**

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

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

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

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

**Table 26 MBRR SA7 - Measurable performance objectives**

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

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

**Table 27 MBRR SA8 - Performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Borrowing Management</u></b>										
Credit Rating		Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za	Ba1/A1.za
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	8.1%	6.3%	4.7%	5.0%	4.9%	4.9%	3.9%	3.7%	3.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.6%	7.7%	5.6%	5.9%	5.9%	5.9%	4.6%	4.3%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	75.4%	0.0%	48.6%	41.2%	41.2%	34.4%	29.7%	29.9%
<b><u>Safety of Capital</u></b>										
Gearing	Long Term Borrowing/ Funds & Reserves	6.5%	10.3%	9.0%	10.4%	10.4%	9.9%	10.9%	11.6%	12.5%
<b><u>Liquidity</u></b>										
Current Ratio	Current assets/current liabilities	1.5	1.7	1.6	1.8	1.9	2.4	2.5	2.2	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.7	1.6	1.8	1.9	2.4	2.5	2.2	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.8	0.8	0.7	0.8	1.3	1.4	1.2	1.0
<b><u>Revenue Management</u></b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	99.9%	99.3%	99.7%	93.6%	92.6%	92.6%	92.0%	92.1%	92.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.3%	99.5%	99.7%	93.6%	92.6%	92.6%	92.0%	92.1%	92.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.5%	15.9%	14.9%	15.9%	15.9%	15.9%	15.4%	13.0%	10.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	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%							
Creditors to Cash and Investments		72.0%	52.2%	57.6%	58.7%	41.0%	29.5%	23.9%	27.1%	32.9%

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

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	63838475	62427737	65803433	65803433	65803433	65803433	65803433	65803433	65803433
	Total Cost of Losses (Rand '000)	79 798	55 268	76 965	76 965	76 965	76 965	76 965	76 965	76 965
	% Volume (units purchased and generated less units sold)/units purchased and generated	6	6.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	7 662	9 119	8 088	8 088	8 088	8 088	8 088	8 088	8 088
	Total Cost of Losses (Rand '000)	39615021	60733885	58474287	58474287	58474287	58474287	58474287	58474287	58474287
	% Volume (units purchased and generated less units sold)/units purchased and generated	21	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	25.5%	26.7%	27.2%	28.8%	28.4%	28.4%	28.8%	28.0%	27.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	25.0%	27.7%	28.1%	29.8%	29.4%	29.4%	29.7%	28.9%	28.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.3%	15.1%	20.6%	21.6%	21.5%	21.5%	19.7%	19.2%	19.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.3%	17.9%	13.5%	16.2%	14.4%	14.4%	13.4%	13.0%	12.7%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	14.8	19.5	17.2	19.5	19.5	19.5	21.6	20.7	22.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.3%	19.5%	18.8%	19.0%	19.2%	19.2%	18.6%	15.7%	12.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.9	2.8	3.0	1.9	2.5	3.5	3.2	2.9	2.4

### 1.11.1 Performance indicators and benchmarks

#### 1.11.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, City of uMhlathuze's borrowing strategy is primarily informed by the Finance charges to Operating Expenditure (Max 10%) and Debt to Equity ratio (Max 30%), Debt to Operating Expenditure (Max 45%) and the status of its Capital Replacement Reserves (Max 80% of Cash Backed Reserves). The structure of the City's debt portfolio is dominated by vanilla annuity loans. The following financial performance indicators have formed part of the compilation of the 2021/22 MTREF:

- **Finance Charges and redemption to Operating Expenditure and to own Revenue** is a measure of the cost of borrowing in relation to the operating expenditure and own revenue. It can be seen that the cost of borrowing is 4.6 per cent in 2021/22 and decreasing slightly to 4.3 per cent in 2023/24. In addition the mix of capital funding for the MTREF is remaining constant whereby borrowed funds over capital expenditure excluding grant expenditure, remains at a favourable average level of 31.3 per cent over the MTREF. While borrowing is considered a prudent financial instrument in financing capital infrastructure development such funding will be confined to assets with a useful life exceeding 10 years as well as limiting such financing to assets that generate revenue.

#### 1.11.1.2 Safety of Capital

**The gearing ratio** is a measure of the total long term borrowings over funds and reserves. During the 2012/13 financial year this ratio peaked at 17.7 per cent however has stabilised to between 10.9 and 12.5 per cent over the MTREF.

#### 1.11.1.3 Liquidity

- **Current ratio** is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2021/22 MTREF the current ratio is 2.5:1 and 2.2:1 and 1.8:1 for the two outer years of the MTREF. Going forward it will be necessary to improve these levels.
- **The liquidity ratio** is a measure of the ability of the municipality to utilize cash and cash equivalents to meet its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2012/13 financial year the ratio was 0.5 and as part of the financial planning strategy this ratio has been maintained and increased slightly in the 2021/22 financial year to 1.4. This slight increase is mainly due to the decision to use own funding to fund capital expenditure in the 2018/19 financial year. As the debtors' collection rate is at 93.6 per cent it is envisaged that cash will be available to meet its monthly current liabilities. The outlook for the outer years 2022/23 and beyond is however not looking good due to increased expenditure but a deteriorating recovery from

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

#### *1.11.1.4 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”.

#### *1.11.1.5 Creditors Management*

- The City has managed to ensure that creditors are settled within the legislated 30 days of invoice. By maintaining stringent cash flow recovery interventions introduced in 2009/10, the Municipality has managed to this legislative obligation. It is anticipated that with the ERP system, the management of creditors will become easier.

#### *1.11.1.6 Other Indicators*

- Employee costs as a percentage of operating revenue increases slightly over the MTREF. Although the ratio is 28.1 per cent for the 2021/22 MTREF, this may appear favourable however needs to be read in conjunction with the comments under section 1.6 – Operating Expenditure Framework as well as the comments under the Executive Summary.
- Repairs and maintenance as percentage of operating revenue remains constant over the MTREF owing directly to continued effort to ensure that resources in the repairs and maintenance cost centres are maximised.

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

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. These are done in a universal and targeted approach. The universal approach is through the tariff structures and provides for 6kl free water and 50 kWh electricity free for users below a threshold. In addition, no rates and no refuse removal and no sewer are debited against consumers that have a property valued below the prescribed threshold.

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

Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table 20 MBRR A10 (Basic Service Delivery Measurement) on pages 85 to 86.

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

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



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

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

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

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

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

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

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

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

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

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

### **1.12.3 Budget Adjustment Policy**

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

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

#### **1.12.4 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.

#### **1.12.5 Virement Policy**

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

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

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

#### **1.12.6 Investment, Working Capital and Capital Replacement Reserves Policy**

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

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

#### **1.12.7 Tariff of Charges Policy**

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

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

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

## **1.13 Overview of budget assumptions**

### **1.13.1 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.

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

There are five key factors that have been taken into consideration in the compilation of the 2021/22 MTREF:

- National Government macro-economic targets as per MFMA circular 107 and 108;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 28.7 per cent of total operating expenditure in the 2021/22 MTREF.

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

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2021/22 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

### **1.13.4 Collection rate for revenue services**

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

The rate of revenue collection is currently expressed as a percentage (92 per cent) of annual billings. Cash flow is assumed to be 92 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

### **1.13.5 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.

### **1.13.6 Salary increases**

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

### **1.13.7 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.

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

The slow spend on the 2020/21 Adjusted Capital Budget was of serious concern to Administration, however procurement plan will be prepared to expedite the implementation of the procurement process for the 2021/22 MTREF. Despite a monthly monitoring of the procurement plan being undertaken through the Capital Spend Project Team, spending in the 2020/21 financial year still remains a challenge. Executive Management Committee (EMCO) is investigating mechanisms to try to resolve numerous internal and external factors hindering performance here.

## 1.14 Overview of budget funding

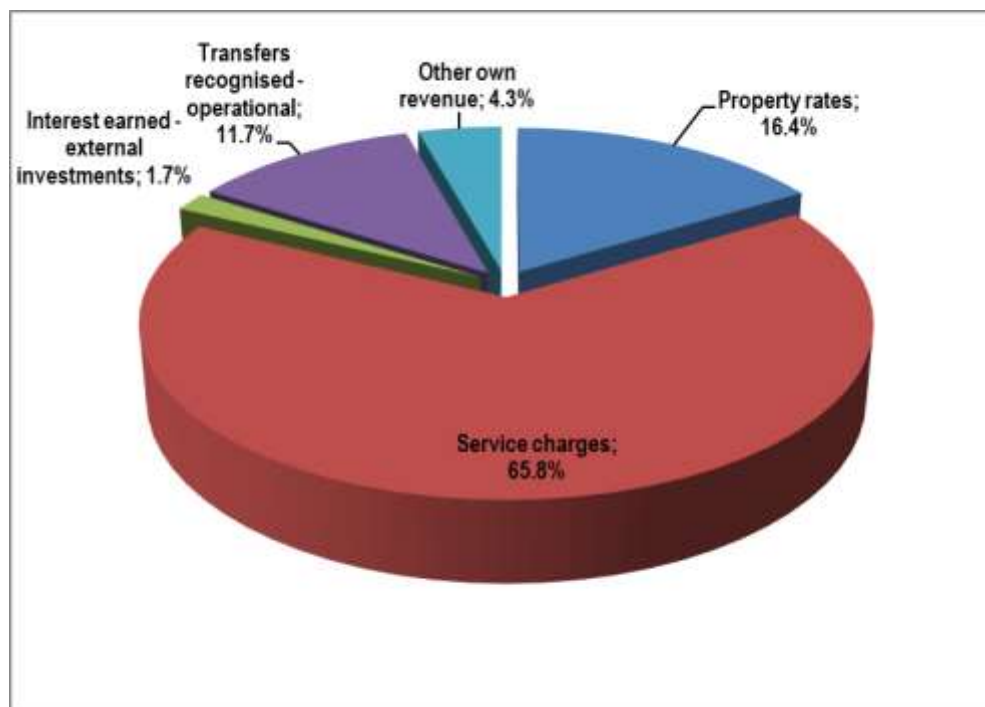
### 1.14.1 Medium-term outlook: operating revenue

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

**Table 28 Breakdown of the operating revenue over the medium-term**

Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework					
	Budget Year 2021/22	%	Budget Year +1 2022/23	%	Budget Year +2 2023/24	%
<b>Revenue By Source</b>						
Property rates	617 378	16.4%	648 246	16.1%	674 000	15.8%
Service charges	2 475 325	65.8%	2 666 750	66.2%	2 861 825	67.2%
Interest earned - external investments	65 000	1.7%	67 000	1.7%	69 000	1.6%
Transfers recognised - operational	441 914	11.7%	469 277	11.7%	473 324	11.1%
Other own revenue	163 171	4.3%	174 476	4.3%	182 035	4.3%
<b>Total Operating Revenue (excluding capital transfers and contributions)</b>	<b>3 762 787</b>	<b>100.0%</b>	<b>4 025 749</b>	<b>100.0%</b>	<b>4 260 185</b>	<b>100.0%</b>
<b>Total OperatingExpenditure</b>	<b>3 913 242</b>		<b>4 106 403</b>		<b>4 335 870</b>	
<b>Surplus/(Deficit)</b>	<b>(150 455)</b>		<b>(80 654)</b>		<b>(75 685)</b>	

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



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

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

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an above 94 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services i.e. ensuring that functional areas are fully costed with all municipal expenses that are applicable to such service;
- Determining the tariff escalation rate by calculating the revenue requirement of each service this overall tariff then adjusted per different strategy per different consumer category. In uMhlathuze referred to as the Universal Tariff approach.
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs where economically possible;
- Revenue enhancement, investment and cash management;
- Pricing risk strategy to ensure that rates and general grows to a level that can sustain the municipality;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the City which has been extensively reviewed to ensure that customer are clear on how the municipality will raise revenue

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

The proposed tariff increases for the 2021/22 MTREF on the different revenue categories are:

**Table 29 Proposed tariff increases over the medium-term**

Revenue category	2020/21 current revenue increase	2021/22 proposed revenue increase	2021/22 additional revenue for each 1% increase	2021/22 additional revenue per service	2021/22 Total Budgeted revenue
	%	%	R'000	R'000	R'000
Property rates	(10,00)	5,00	6 174	57 970	617 378
Sanitation	6,00	5,00	1 076	(585)	107 610
Solid Waste	6,00	5,00	1 076	5 130	107 607
Water	22,00	4,00	4 700	60 940	469 986
Electricity	4,8	6,29	17 901	125 942	1 790 123
<b>TOTAL</b>			<b>30 927</b>	<b>249 397</b>	<b>3 092 703</b>

Revenue to be generated from property rates is R 617 million in the 2021/22 financial year which represents 16.6 per cent of the operating revenue base of the City. The rate base has remained constant when compared to the previous year.

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

As reflected in table 29 above, the City has projected about R249 million as additional revenue, with electricity service charges being the biggest contributor at 50% of the additional revenue expected.

Operational grants and subsidies amount to R442 million, R469 million and R473 million for each of the respective financial years of the MTREF, or 11.9, 11.8 and 11.2 per cent of operating revenue. It needs to be noted that in real terms the grants receipts from national government have decreased from the 2020/21 financial year by 11 per cent but grows by 6 per cent for 2022/23 and by 1 per cent for 2023/24.

Investment revenue contributes significantly to the revenue base of the City with a budget allocation of R65 million, R67 million and R69 million for the respective three financial years of the 2021/22 MTREF. It needs to be noted that whilst a healthy working capital is important for a Municipality, the practise in this Municipality comes from a historical trend of utilising cash reserves to fund service delivery initiatives instead of generating interest returns.

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

**Table 30 MBRR SA15 – Detail Investment Information**

Investment type	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Parent municipality</b>									
Deposits - Bank	415 000	390 000	490 000	270 000	350 000	650 000	530 000	480 000	400 000
<b>Municipality sub-total</b>	<b>415 000</b>	<b>390 000</b>	<b>490 000</b>	<b>270 000</b>	<b>350 000</b>	<b>650 000</b>	<b>530 000</b>	<b>480 000</b>	<b>400 000</b>
<b>Consolidated total:</b>	<b>415 000</b>	<b>390 000</b>	<b>490 000</b>	<b>270 000</b>	<b>350 000</b>	<b>650 000</b>	<b>530 000</b>	<b>480 000</b>	<b>400 000</b>

**Table 31 MBRR SA16 – Investment particulars by maturity**

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
<b>Parent municipality</b>														
Nedbank LTD		2	Fixed	No	Fixed	4.61%	0	0	27/08/2021	90 000	1 728	(91 728)	-	(0)
Nedbank LTD		1	Fixed	No	Fixed	4.56%	0	0	29/07/2021	80 000	1 549	(81 549)	-	0
Standard Bank		1	Fixed	No	Fixed	4.71%	0	0	15/07/2021	80 000	2 128	(82 128)	-	-
Standard Bank		4	Fixed	No	Fixed	4.93%	0	0	15/10/2021	90 000	2 939	(92 939)	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>1</b>									<b>520 000</b>		<b>(531 710)</b>	<b>530 000</b>	<b>530 000</b>



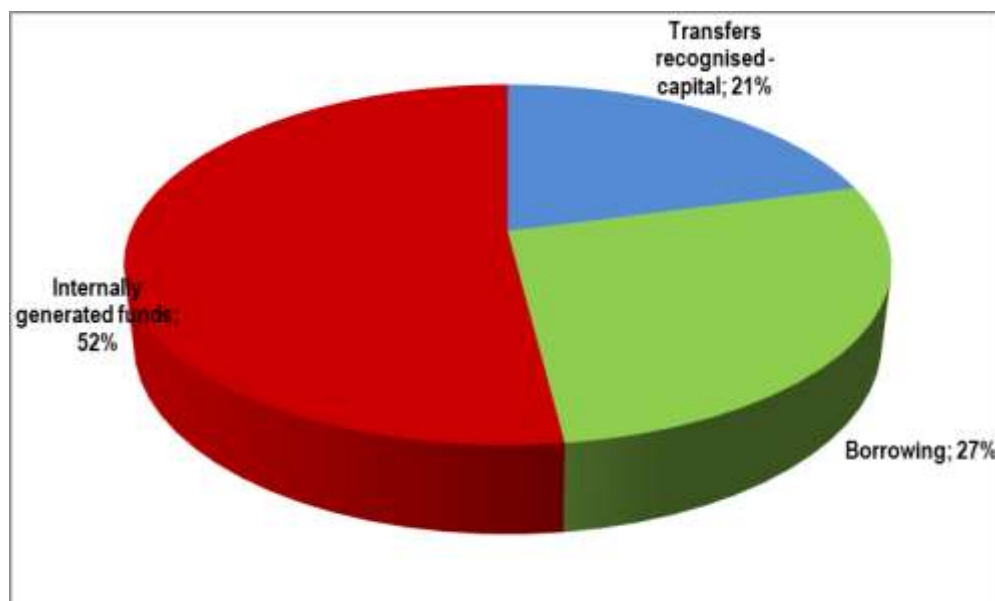
### 1.14.2 Medium-term outlook: capital revenue

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

**Table 32 Sources of capital revenue over the MTREF**

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Funded by:</b>									
National Government	137 671	105 800	130 140	183 857	183 357	183 357	162 013	163 351	164 420
Provincial Government	541	–	2 281	–	4 150	4 150	10 943	10 937	10 097
District Municipality	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>138 212</b>	<b>105 800</b>	<b>132 722</b>	<b>183 857</b>	<b>187 507</b>	<b>187 507</b>	<b>172 956</b>	<b>174 288</b>	<b>174 517</b>
<b>Borrowing</b>	<b>9 969</b>	<b>265 391</b>	<b>16 979</b>	<b>157 000</b>	<b>89 996</b>	<b>89 996</b>	<b>226 138</b>	<b>154 000</b>	<b>170 000</b>
<b>Internally generated funds</b>	<b>352 341</b>	<b>145 489</b>	<b>217 822</b>	<b>330 977</b>	<b>485 205</b>	<b>485 205</b>	<b>431 874</b>	<b>363 868</b>	<b>398 504</b>
<b>Total Capital Funding</b>	<b>500 521</b>	<b>516 680</b>	<b>367 523</b>	<b>671 834</b>	<b>762 709</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

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



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

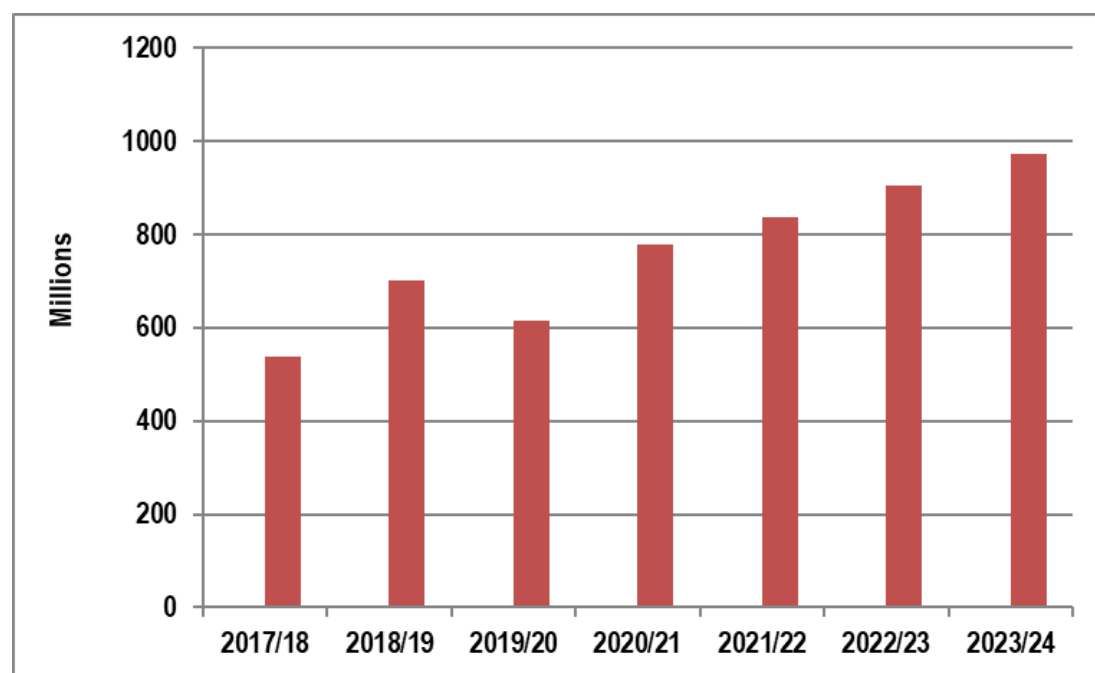
Capital grants and receipts equates to 21 per cent of the total funding source which represents R173 million for the 2021/22 financial year and decrease to R 175 million or 23 per cent by 2022/23.

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

**Table 33 MBRR SA17 - Detail of borrowings**

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

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



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

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below. Internally generated funds consist of R432 million in 2021/22, R364 million in 2022/23 and R399 million in 2023/24.

**Table 34 MBRR SA18 - Capital transfers and grant receipts**

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

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.

### 1.14.3 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 35 MBRR Table A7 - Budget cash flow statement**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	444 674	477 138	508 159	519 206	537 031	537 031	574 161	602 869	626 820
Service charges	1 823 520	1 890 432	2 015 381	2 145 000	2 094 547	2 094 547	2 271 928	2 450 088	2 629 734
Other revenue	64 700	182 051	122 272	95 146	62 114	62 114	126 177	69 315	71 537
Transfers and Subsidies - Operational	321 424	348 733	391 207	424 643	490 760	490 760	441 914	469 277	473 324
Transfers and Subsidies - Capital	141 903	107 695	153 214	183 857	183 357	183 357	172 956	174 288	174 517
Interest	76 159	28 129	46 358	63 114	58 114	58 114	65 118	67 122	69 125
<b>Payments</b>									
Suppliers and employees	(2 474 344)	(2 649 256)	(2 626 764)	(2 789 567)	(2 878 347)	(2 878 347)	(3 132 832)	(3 331 834)	(3 535 828)
Finance charges	(67 691)	(51 286)	(66 790)	(79 943)	(79 943)	(79 943)	(69 028)	(65 963)	(58 303)
Transfers and Grants	(11 517)	(15 782)	(12 953)	(13 778)	(14 378)	(14 378)	(14 597)	(15 211)	(15 878)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>318 828</b>	<b>317 854</b>	<b>530 084</b>	<b>547 677</b>	<b>453 256</b>	<b>453 256</b>	<b>435 795</b>	<b>419 950</b>	<b>435 048</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	680	759	–		103 500	103 500	20 000	30 000	50 000
Decrease (increase) in non-current receivables	33	–	–				–	–	–
<b>Payments</b>									
Capital assets	(500 090)	(516 646)	(367 368)	(662 695)	(739 938)	(533 896)	(581 677)	(553 725)	(631 567)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(499 378)</b>	<b>(515 887)</b>	<b>(367 368)</b>	<b>(662 695)</b>	<b>(636 438)</b>	<b>(430 396)</b>	<b>(561 677)</b>	<b>(523 725)</b>	<b>(581 567)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Borrowing long term/refinancing	–	310 000	–	237 000	237 000	237 000	226 138	154 000	170 000
Increase (decrease) in consumer deposits	82 040	65 556	61 828	–	1 451	1 451	–	–	–
<b>Payments</b>									
Repayment of borrowing	(156 185)	(146 790)	(85 780)	(96 048)	(96 048)	(96 048)	(82 743)	(86 307)	(102 787)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(74 144)</b>	<b>228 766</b>	<b>(23 952)</b>	<b>140 952</b>	<b>142 402</b>	<b>142 402</b>	<b>143 395</b>	<b>67 693</b>	<b>67 213</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(254 694)</b>	<b>30 732</b>	<b>138 764</b>	<b>25 933</b>	<b>(40 780)</b>	<b>165 262</b>	<b>17 513</b>	<b>(36 082)</b>	<b>(79 306)</b>
Cash/cash equivalents at the year begin:	715 116	460 422	461 155	341 349	566 258	566 258	731 521	749 034	712 952
Cash/cash equivalents at the year end:	460 422	491 155	599 918	367 282	525 479	731 521	749 034	712 952	633 647

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

that this positive trend is now reversing and the medium term. Cash and cash equivalents totals R 749 million as at the end of the 2021/22 financial year and but decreases slightly to R 634 million by 2023/24.

Until such time that:

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

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

#### **1.14.4 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 36 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation**

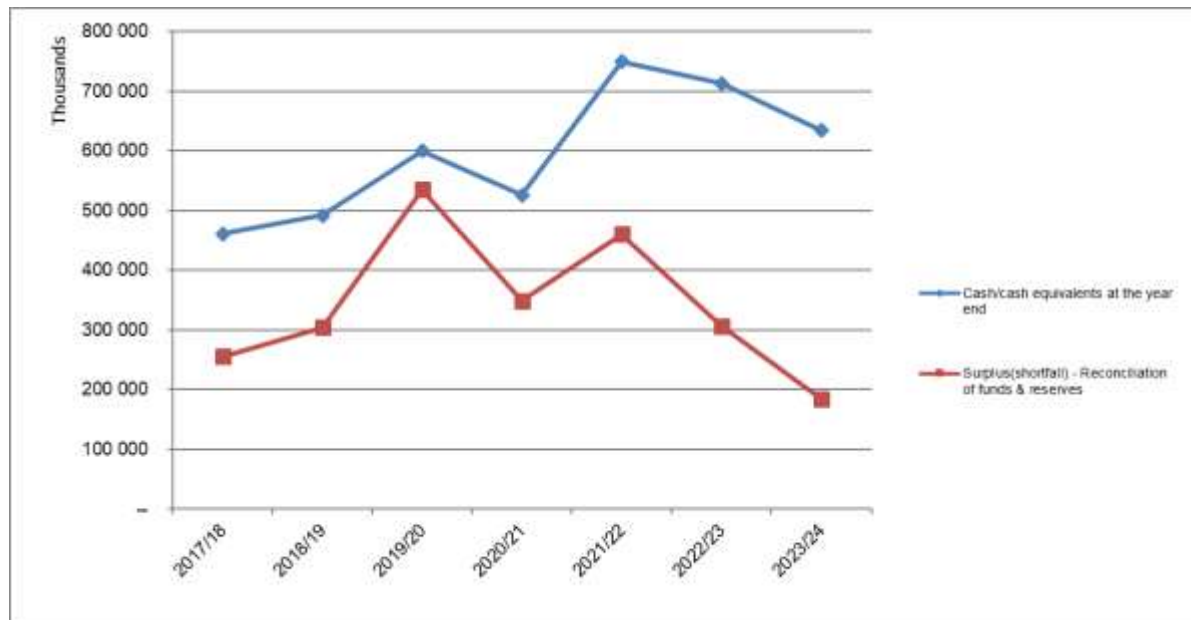
Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	460 422	491 155	599 918	367 282	525 479	731 521	749 034	712 952	633 647
Other current investments > 90 days	–	(30 000)	–	–	(103 619)	–	–	–	–
Non current assets - Investments	–	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>	<b>460 422</b>	<b>461 155</b>	<b>599 918</b>	<b>367 282</b>	<b>421 860</b>	<b>731 521</b>	<b>749 034</b>	<b>712 952</b>	<b>633 647</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	15 676	10 801	23 344	12 699	13 794	13 794	25 528	25 528	25 528
Unspent borrowing	–	–	–	35 550	35 550	35 550	67 841	66 552	74 866
Statutory requirements	10 602	14 328	–	(1 020)	(1 020)	(1 020)	23 365	24 346	25 418
Other working capital requirements	(29 218)	(60 159)	42 301	(294 533)	(292 615)	(292 615)	(214 191)	(131 716)	(43 918)
Other provisions	15 176	16 518	–	15 889	21 822	21 822	22 520	23 421	24 475
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	193 386	176 173	–	296 000	296 000	296 000	363 868	398 504	343 732
<b>Total Application of cash and investments:</b>	<b>205 622</b>	<b>157 660</b>	<b>65 645</b>	<b>64 585</b>	<b>73 531</b>	<b>73 531</b>	<b>288 932</b>	<b>406 636</b>	<b>450 101</b>
<b>Surplus(shortfall)</b>	<b>254 800</b>	<b>303 495</b>	<b>534 273</b>	<b>302 697</b>	<b>348 329</b>	<b>657 990</b>	<b>460 102</b>	<b>306 317</b>	<b>183 545</b>

From the above table it can be seen that the cash and investments available totals R 460 million in the 2021/22 financial year and decreases significantly to a surplus of R 183.5 million by 2023/24, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business. Based on the current expenditure patterns and the awarded tenders in which construction has not commenced the municipality will have to approach National Treasury for a roll-over of funds in terms of the DORA requirements.
- Provisions for statutory requirements include VAT owing to timing differences resulting from year- end obligations.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation a provision equivalent to two month's operational expenditure has been provided for. Any underperformance in relation to collections could place upward pressure on the ability of the City to meet its creditor obligations.
- Against other provisions an amount R22 million has been provided for the 2021/22 financial year and this increase to R24 million by 2023/24.

It can be concluded that although the City is funded in the current and following year, the outlook for the 2022/23 and 2023/24 years is that the budget will become unfunded.

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



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

#### 1.14.5 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 37 MBRR SA10 – Funding compliance measurement**

Description	MFMA section	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	18(1)b	460 422	491 155	599 918	367 282	525 479	731 521	749 034	712 952	633 647
Cash + investments at the yr end less applications - R'000	18(1)b	254 800	303 495	534 273	302 697	348 329	657 990	460 102	306 317	183 545
Cash year end/monthly employee/supplier payments	18(1)b	2.9	2.8	3.0	1.9	2.5	3.5	3.2	2.9	2.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	290 254	(113 386)	42 796	129 377	33 910	33 910	22 501	93 634	98 832
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(1.8%)	0.0%	6.9%	(6.2%)	(6.0%)	2.8%	1.2%	0.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	92.7%	100.1%	98.3%	93.8%	92.7%	92.7%	92.3%	90.6%	90.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	1.2%	6.9%	9.1%	1.2%	3.2%	3.2%	4.5%	4.3%	4.2%
Capital payments % of capital expenditure	18(1)c,19	99.9%	100.0%	100.0%	98.6%	97.0%	70.0%	70.0%	80.0%	85.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	75.4%	0.0%	48.6%	41.2%	41.2%	34.4%	29.7%	29.9%
Grants % of Govt. legislated/gazetted allocations	18(1)a							98.9%	99.8%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(8.8%)	2.4%	14.3%	0.7%	0.0%	5.9%	(9.9%)	(13.9%)
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	6.7%	7.1%	10.4%	11.2%	11.5%	11.5%	10.8%	10.9%	10.9%
Asset renewal % of capital budget	20(1)(vi)	23.2%	14.3%	13.1%	11.3%	15.6%	15.6%	11.1%	20.8%	23.8%
<b>High Level Outcome of Funding Compliance</b>										
Total Operating Revenue		2 920 660	2 927 545	3 129 057	3 430 794	3 454 295	3 454 295	3 762 787	4 025 749	4 260 185
Total Operating Expenditure		2 768 618	3 146 732	3 239 539	3 485 274	3 603 742	3 603 742	3 913 242	4 106 403	4 335 870
Surplus/(Deficit) Budgeted Operating Statement		152 042	(219 187)	(110 482)	(54 480)	(149 448)	(149 448)	(150 455)	(80 654)	(75 685)
Surplus/(Deficit) Considering Reserves and Cash Backing		254 800	303 495	534 273	302 697	348 329	657 990	460 102	306 317	183 545
<b>MTREF Funded (1) / Unfunded (0)</b>		1	1	1	1	1	1	1	1	1
<b>MTREF Funded ✓ / Unfunded ✗</b>		✓	✓	✓	✓	✓	✓	✓	✓	✓

#### *1.14.5.1 Cash/cash equivalent position*

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

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2021/22 MTREF shows R 749 million, R 720 million and R 634 million for each respective financial year.

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

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 18, on page 75. 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.

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

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the City to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. Notably, the ratio has improved significantly for the period 2021/22 MTREF the municipality's improving cash position sets the ratio at 3.2 and then decreases slightly to 2.4 for the 2023/24 financial year. As indicated above the City the Investment, Working Capital and Capital Replacement Reserves Policy requires a ratio of two months' coverage.

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

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

For the 2021/22 MTREF the indicative outcome is a surplus R22 million then R93.6 million and R98.8 million. This however is **not a true reflection** of the Operating performance as this figure includes capital revenues (Transfers recognised – capital). The Municipal Manager has indicated that expenditure needs to be significant reduced to reduce the deficit.

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

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

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

increase in revenue. From the table above it can be seen that the percentage declines from remains at 0 percent for the respective financial year of the 2021/22 MTREF. This is not a reflection of economic growth in the area but rather a reflection of cost drives which have increased more than inflation targets such as bulk water and electricity and employee related costs.

#### *1.14.5.6 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 92.3 per cent for 2021/22 decreasing to 90.6 per cent for the two outer years. Given that the assumed collection rate was based on a 92 per cent performance target, it either implies that the Municipality must either increase its' credit control endeavours in the Rural Areas or alternatively lower its collection rate target of 90 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?

#### *1.14.5.7 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 4.3 per cent over the MTREF which is a reflection of the high standard of credit and debt control for the City. Given the comments mentioned above regarding the debtors' situation within the rural environment these provisions may need to be reviewed in the next budget cycle.

Council has performed an assessment of the Debt impairment and revised its method of calculating the budgeted outstanding debtors. The change is reflected on Table 16 - A6 Budgeted Financial Position and Table 61 SA3 - Supporting detail to Statement of Financial Position.

In terms of the debt impairment, the municipality is of the view that the provision that it currently has is sufficient to cover the risk of non-payment. Included in the debtors outstanding is the portion that will have not reached 90 days and therefore may still be recoverable. The trend is that about 50% of the outstanding debt is between current and 60 days. The Municipality is of the view that budgeting 8% of the annual budgeted billing (anticipated recovery of 92%) will be an overstatement of expenditure as sufficient provision is available as reflected in table 73 SA3 - Supporting detail to Statement of Financial Position. Also the Municipality's actual write off has for the past years has never reached R32 million annually which is anticipated to double to R64 million, whereas the for 2021/22 financial year the provision is R139.5 million and 2023/24 R148.5 million.

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

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. This indicator clearly illustrates the lack of capital spending in the 2020/21 Adjusted budget but does assume that with improved procurement and project management plans, spending will accelerate in the 2021/22 financial year.

#### *1.14.5.9 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

be excluded. It can be seen that borrowing equates to 34.4, 29.7 and 29.9 per cent of own funded capital. This is both consistent and a good funding mix.

*1.14.5.10 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.

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

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. Only one indicator is reflected above which illustrates a stable trend in that debtors are only increase by the equivalent increase in revenue not by deterioration in collection rate. The changes in Long term receivables are immaterial and thus no comments are necessary.

*1.14.5.12 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 54 MBRR SA34c on page 169 to 171.

*1.14.5.13 Asset renewal/rehabilitation expenditure level*

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 52 MBRR SA34b on page 163 to 165.

## 1.15 Expenditure on grants and reconciliations of unspent funds

**Table 38 MBRR SA19 - Expenditure on transfers and grant programmes**

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

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

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

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

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

**Table 39 MBRR SA20 - Reconciliation between of transfers, grant receipts and unspent funds**

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	3 015	2 557	3 658	2 920	2 920	2 920	2 920	2 920	2 920
Current year receipts	314 327	339 463	377 853	411 846	477 463	477 463	428 729	455 496	459 529
<b>Conditions met - transferred to revenue</b>	<b>314 786</b>	<b>338 362</b>	<b>378 591</b>	<b>411 846</b>	<b>477 463</b>	<b>477 463</b>	<b>428 729</b>	<b>455 496</b>	<b>459 529</b>
Conditions still to be met - transferred to liabilities	2 557	3 658	2 920	2 920	2 920	2 920	2 920	2 920	2 920
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	825	412	332	1 030	1 030	1 030	1 030	1 030	1 030
Current year receipts	12 652	13 762	12 545	12 797	13 297	13 297	13 185	13 781	13 795
<b>Conditions met - transferred to revenue</b>	<b>13 066</b>	<b>13 842</b>	<b>11 847</b>	<b>12 797</b>	<b>13 297</b>	<b>13 297</b>	<b>13 185</b>	<b>13 781</b>	<b>13 795</b>
Conditions still to be met - transferred to liabilities	412	332	1 030	1 030	1 030	1 030	1 030	1 030	1 030
<b>District Municipality:</b>									
Balance unspent at beginning of the year	53	39	169	169	169	169	169	169	169
Current year receipts	100	130	769	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>	<b>114</b>	<b>–</b>	<b>769</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities	39	169	169	169	169	169	169	169	169
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	886	2 121	1 030	999	999	999	999	999	999
Current year receipts	2 359	(495)	156	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>	<b>1 123</b>	<b>526</b>	<b>187</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities	2 121	1 030	999	999	999	999	999	999	999
<b>Total operating transfers and grants revenue</b>	<b>329 088</b>	<b>352 730</b>	<b>391 394</b>	<b>424 643</b>	<b>490 760</b>	<b>490 760</b>	<b>441 914</b>	<b>469 277</b>	<b>473 324</b>
<b>Total operating transfers and grants - CTBM</b>	<b>5 129</b>	<b>5 189</b>	<b>5 118</b>	<b>5 118</b>	<b>5 118</b>	<b>5 118</b>	<b>5 118</b>	<b>5 118</b>	<b>5 118</b>



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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	(1 146)	5 219	(2 652)	4 286	4 286	4 286	4 286	4 286	4 286
Current year receipts	152 305	103 670	157 634	183 857	183 357	183 357	162 013	163 351	164 420
<b>Conditions met - transferred to revenue</b>	<b>145 940</b>	<b>111 541</b>	<b>150 696</b>	<b>183 857</b>	<b>183 357</b>	<b>183 357</b>	<b>162 013</b>	<b>163 351</b>	<b>164 420</b>
Conditions still to be met - transferred to liabilities	5 219	(2 652)	4 286	4 286	4 286	4 286	4 286	4 286	4 286
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	7 849	7 450	9 294	15 256	15 256	15 256	15 256	15 256	15 256
Current year receipts	2 087	7 900	8 480	–	–	–	10 943	10 937	10 097
<b>Conditions met - transferred to revenue</b>	<b>2 485</b>	<b>6 056</b>	<b>2 518</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>10 943</b>	<b>10 937</b>	<b>10 097</b>
Conditions still to be met - transferred to liabilities	7 450	9 294	15 256	15 256	15 256	15 256	15 256	15 256	15 256
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	148	2 434	868	868	868	868	868	868	868
Current year receipts	5 135	11	65	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>	<b>2 849</b>	<b>1 577</b>	<b>64</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities	2 434	868	869	868	868	868	868	868	868
<b>Total capital transfers and grants revenue</b>	<b>151 275</b>	<b>119 173</b>	<b>153 278</b>	<b>183 857</b>	<b>183 357</b>	<b>183 357</b>	<b>172 956</b>	<b>174 288</b>	<b>174 517</b>
<b>Total capital transfers and grants - CTBM</b>	<b>15 103</b>	<b>7 510</b>	<b>20 411</b>	<b>20 410</b>	<b>20 410</b>	<b>20 410</b>	<b>20 410</b>	<b>20 410</b>	<b>20 410</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>480 363</b>	<b>471 904</b>	<b>544 672</b>	<b>608 500</b>	<b>674 117</b>	<b>674 117</b>	<b>614 869</b>	<b>643 565</b>	<b>647 841</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>20 232</b>	<b>12 699</b>	<b>25 529</b>	<b>25 528</b>	<b>25 528</b>	<b>25 528</b>	<b>25 528</b>	<b>25 528</b>	<b>25 528</b>

**Table 40 MBRR SA21 - Transfers and grants made by the municipality**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Cash Transfers to other Organs of State</b>									
Empangeni SPCA	199	210	217	225	225	225	233	243	253
Richards Bay SPCA	199	210	217	225	225	225	233	243	253
Richards Bay Country Club	205	-	-	-	-	-	-	-	-
Other	866	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	4 863	4 863	4 863	5 033	5 245	5 475
Dolos Festival	200	200	200	-	-	-	-	-	-
Youth Gathering	73	542	-	360	360	360	-	-	-
Women Summit	95	66	-	100	100	100	-	-	-
Policy Formation - People Living With Disability	-	-	-	-	-	-	-	-	-
Senior Citizens	401	536	-	50	50	50	-	-	-
Christmas Party For Senior Citizens	-	-	-	450	450	450	-	-	-
World Aids Day	12	-	-	-	-	-	-	-	-
Children	-	168	-	27	27	27	-	-	-
Christmas Party For Children	-	-	-	76	76	76	-	-	-
Children Back 2 School Campaign	-	-	-	24	24	24	-	-	-
Mens Summit	11	-	-	45	45	45	-	-	-
16 Days Of Activism	-	-	-	200	200	200	-	-	-
Human Rights/Freedom Day	118	50	-	69	69	69	-	-	-
Religious Sector	-	74	50	50	50	50	-	-	-
Operation Sukuma Sakhe Programmes	201	213	42	200	200	200	-	-	-
Disability Sector	133	118	-	50	50	50	-	-	-
Talent Show For People With Disabilities	-	-	-	80	80	80	-	-	-
Diwali Festival	50	-	50	-	-	-	-	-	-
Public Member Injury - Refuse	-	-	-	-	-	-	-	-	-
Last Dance	1 000	1 000	-	-	-	-	-	-	-
Community Outreach - Mayor	342	356	100	376	376	376	-	-	-
Thanda Royal Zulu	-	-	-	-	-	-	-	-	-
University Registrations	336	178	179	400	400	400	-	-	-
Community Outreach - Mandlazini	-	-	-	-	-	-	-	-	-
MayDay Event	-	-	-	-	-	-	-	-	-
Bursaries	-	-	-	-	-	-	-	-	-
Bursaries Employees Children	632	519	-	746	746	746	517	539	562
Zululand Trade Fair	-	-	-	-	-	-	-	-	-
DownStream Aluminium Centre For Technology (DACT)	150	188	297	473	473	473	487	507	529

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

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

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

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

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Cash Transfers to other Organs of State</b>									
Christmas Party For Senior Citizens	–	–	340	–	–	–	–	–	–
Parenting Workshop For Children In Child Headed Families	–	–	30	–	–	–	–	–	–
Christmas Party for Children from Child Headed Families	–	–	76	–	–	–	–	–	–
Children-Back 2 School Campaign	–	–	24	–	–	–	–	–	–
First Lego League Robotics Championships	–	–	26	–	–	–	–	–	–
Community Outreach - Speaker	–	–	50	–	–	–	–	–	–
Community Outreach - Deputy Mayor	–	–	50	–	–	–	–	–	–
Poverty Relief Programmes for Covid-19 Pandemic	–	–	2 028	–	–	–	–	–	–
Sizzle City Food-Sizzle City Media Tour	–	–	100	–	–	–	–	–	–
Sport Events	–	–	111	–	–	–	–	–	–
Sandile Gumede Annual Youth Football Tournament	–	–	115	–	–	–	–	–	–
Tono Boxing Promotion - Boxing South Africa	–	–	350	–	–	–	–	–	–
Group Training Studio	–	–	100	–	–	–	–	–	–
Special Events and Programmes	–	–	–	–	–	–	3 096	3 226	3 367
Temporary accommodation for occupants of J2506	–	–	29	–	–	–	–	–	–
Albinism Awareness Campaign	–	–	–	20	20	20	–	–	–
Mjwara Family	–	–	–	–	600	600	587	612	638
Funerals	–	–	–	–	200	200	200	208	218
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	<b>10 989</b>	<b>15 485</b>	<b>12 506</b>	<b>13 263</b>	<b>14 063</b>	<b>14 063</b>	<b>14 270</b>	<b>14 869</b>	<b>15 521</b>
<b>Groups of Individuals</b>									
Rates Rebates and Exemptions	–	–	–	–	–	–	–	–	–
Disaster Management	528	297	446	515	315	315	328	341	356
	–	–	–	–	–	–	–	–	–
<b>Total Non-Cash Grants To Groups Of Individuals:</b>	<b>528</b>	<b>297</b>	<b>446</b>	<b>515</b>	<b>315</b>	<b>315</b>	<b>328</b>	<b>341</b>	<b>356</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>	<b>528</b>	<b>297</b>	<b>446</b>	<b>515</b>	<b>315</b>	<b>315</b>	<b>328</b>	<b>341</b>	<b>356</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	<b>11 517</b>	<b>15 782</b>	<b>12 953</b>	<b>13 778</b>	<b>14 378</b>	<b>14 378</b>	<b>14 597</b>	<b>15 211</b>	<b>15 878</b>

## 1.16 Councillor and employee benefits

**Table 41 MBRR SA22 - Summary of councillor and staff benefits**

Summary of Employee and Councillor remuneration	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages	18 280	18 834	19 668	21 050	21 120	21 120	21 796	22 669	23 689
Pension and UIF Contributions	2 741	2 950	2 889	3 089	3 089	3 089	3 189	3 317	3 466
Medical Aid Contributions	1 786	1 831	1 941	1 925	2 033	2 033	2 098	2 182	2 281
Motor Vehicle Allowance	3 570	4 004	4 028	4 390	4 503	4 503	4 648	4 834	5 051
Cellphone Allowance	2 966	2 776	2 953	3 280	3 280	3 280	3 385	3 521	3 680
Housing Allowances	–	–	–	291	291	291	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>	<b>29 342</b>	<b>30 395</b>	<b>31 478</b>	<b>34 026</b>	<b>34 317</b>	<b>34 317</b>	<b>35 116</b>	<b>36 522</b>	<b>38 167</b>
<b>% increase</b>	<b>–</b>	<b>3.6%</b>	<b>3.6%</b>	<b>8.1%</b>	<b>0.9%</b>	<b>–</b>	<b>2.3%</b>	<b>4.0%</b>	<b>4.5%</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	8 864	10 917	10 405	12 076	12 644	12 644	12 048	12 530	13 094
Pension and UIF Contributions	442	670	594	1 013	1 012	1 012	1 036	1 078	1 127
Medical Aid Contributions	175	248	251	296	226	226	255	266	278
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	982	1 305	1 464	2 259	2 259	2 259	2 250	2 341	2 447
Motor Vehicle Allowance	1 331	1 563	1 333	1 684	1 486	1 486	1 749	1 819	1 901
Cellphone Allowance	209	252	237	283	303	303	330	344	360
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	480	846	3 699	1 084	1 194	1 194	1 001	1 041	1 088
Payments in lieu of leave	56	260	332	803	803	803	694	723	756
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>	<b>12 540</b>	<b>16 061</b>	<b>18 316</b>	<b>19 498</b>	<b>19 927</b>	<b>19 927</b>	<b>19 364</b>	<b>20 141</b>	<b>21 050</b>
<b>% increase</b>	<b>–</b>	<b>28.1%</b>	<b>14.0%</b>	<b>6.5%</b>	<b>2.2%</b>	<b>–</b>	<b>(2.8%)</b>	<b>4.0%</b>	<b>4.5%</b>

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

Summary of Employee and Councillor remuneration	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	412 132	438 462	467 673	524 002	547 949	547 949	557 478	576 337	602 122
Pension and UIF Contributions	70 700	76 273	84 277	108 089	102 257	102 257	116 690	121 315	126 781
Medical Aid Contributions	36 148	38 212	41 888	47 897	46 104	46 104	58 023	60 346	63 065
Overtime	44 523	50 992	59 988	70 917	71 008	71 008	71 377	74 322	77 529
Motor Vehicle Allowance	42 733	45 975	48 687	55 150	53 818	53 818	62 970	65 486	68 420
Cellphone Allowance	3 391	3 613	3 893	5 548	6 071	6 071	7 534	7 838	8 194
Housing Allowances	4 316	4 239	4 067	5 065	4 508	4 508	5 349	5 569	5 820
Other benefits and allowances	52 519	60 245	74 583	77 510	80 294	80 294	84 702	88 134	92 039
Payments in lieu of leave	16 176	17 907	20 054	38 766	41 743	41 743	55 215	57 427	60 014
Long service awards	156	430	(655)	950	950	950	950	1 045	1 150
Post-retirement benefit obligations	5 721	29 548	26 530	33 388	7 152	7 152	44 386	50 409	52 678
<b>Sub Total - Other Municipal Staff</b>	<b>688 514</b>	<b>765 897</b>	<b>830 984</b>	<b>967 283</b>	<b>961 854</b>	<b>961 854</b>	<b>1 064 674</b>	<b>1 108 228</b>	<b>1 157 812</b>
<b>% increase</b>		<b>11.2%</b>	<b>8.5%</b>	<b>16.4%</b>	<b>(0.6%)</b>	<b>-</b>	<b>10.7%</b>	<b>4.1%</b>	<b>4.5%</b>
<b>Total Parent Municipality</b>	<b>730 396</b>	<b>812 353</b>	<b>880 778</b>	<b>1 020 807</b>	<b>1 016 097</b>	<b>1 016 097</b>	<b>1 119 154</b>	<b>1 164 891</b>	<b>1 217 029</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>730 396</b>	<b>812 353</b>	<b>880 778</b>	<b>1 020 807</b>	<b>1 016 097</b>	<b>1 016 097</b>	<b>1 119 154</b>	<b>1 164 891</b>	<b>1 217 029</b>
<b>% increase</b>		<b>11.2%</b>	<b>8.4%</b>	<b>15.9%</b>	<b>(0.5%)</b>	<b>-</b>	<b>10.1%</b>	<b>4.1%</b>	<b>4.5%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>701 054</b>	<b>781 958</b>	<b>849 300</b>	<b>986 781</b>	<b>981 781</b>	<b>981 781</b>	<b>1 084 038</b>	<b>1 128 369</b>	<b>1 178 862</b>

**Table 42 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)**

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



**Table 43 MBRR SA24 – Summary of personnel numbers**

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

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

**Table 44 MBRR SA25 - Budgeted monthly revenue and expenditure**

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue By Source</b>															
Property rates	96 900	48 614	46 654	45 232	46 271	46 357	46 494	46 937	47 273	47 376	47 276	51 994	617 378	648 246	674 000
Service charges - electricity revenue	186 942	186 550	171 123	105 437	137 972	128 118	116 420	74 944	138 442	113 931	89 880	340 365	1 790 123	1 949 444	2 123 000
Service charges - water revenue	15 441	11 127	15 381	15 499	7 797	9 668	8 515	6 281	6 545	8 897	4 103	360 732	469 986	493 485	508 290
Service charges - sanitation revenue	8 356	9 322	8 921	9 358	9 213	7 365	7 608	8 835	10 250	10 275	10 429	7 679	107 610	110 834	114 159
Service charges - refuse revenue	6 433	1 661	4 094	4 086	1 816	4 718	3 970	4 640	4 592	3 680	4 593	63 324	107 607	112 987	116 377
Rental of facilities and equipment	1 193	1 036	725	781	1 390	767	703	33	1 192	1 190	7 172	6 923	23 105	25 456	27 762
Interest earned - external investments	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 413	65 000	67 000	69 000
Interest earned - outstanding debtors	8	7	7	8	8	10	11	11	12	13	12	12	118	122	125
Fines, penalties and forfeits	710	982	778	825	2 396	676	630	1 207	676	684	26 897	20 621	57 082	58 795	60 559
Licences and permits	–	598	287	329	236	264	362	350	241	173	377	310	3 526	3 632	3 741
Agency services	408	564	446	474	1 375	388	362	693	388	393	334	357	6 179	6 365	6 556
Transfers and subsidies	163 905	3 304	–	–	1 538	179 058	–	–	94 108	–	–	–	441 914	469 277	473 324
Other revenue	2 471	3 274	2 671	2 811	7 450	2 370	2 235	3 938	2 371	2 394	2 093	2 207	36 284	37 508	38 777
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>488 183</b>	<b>272 456</b>	<b>256 505</b>	<b>190 256</b>	<b>222 877</b>	<b>385 175</b>	<b>192 727</b>	<b>153 285</b>	<b>311 506</b>	<b>194 423</b>	<b>198 582</b>	<b>896 812</b>	<b>3 762 787</b>	<b>4 025 749</b>	<b>4 260 185</b>
<b>Expenditure By Type</b>															
Employee related costs	87 342	87 128	86 469	86 829	86 186	94 056	87 945	88 412	86 865	85 360	86 240	121 207	1 084 038	1 128 369	1 178 862
Remuneration of councillors	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	35 116	36 522	38 167
Debt impairment	7 768	7 768	7 768	7 768	7 768	7 768	7 768	7 768	7 768	7 768	30 925	30 924	139 527	144 179	148 504
Depreciation & asset impairment	36 251	36 251	36 251	36 251	36 250	36 251	36 250	36 250	36 250	36 250	36 249	36 249	435 000	458 000	482 000
Finance charges	5 753	5 753	5 753	5 753	5 753	5 753	5 753	5 753	5 752	5 752	5 753	5 750	69 028	65 963	58 303
Bulk purchases	154 265	149 771	84 289	88 320	88 715	91 899	104 580	91 054	84 967	73 431	84 091	146 711	1 242 092	1 352 639	1 473 023
Other materials	3 862	5 731	7 224	5 110	2 470	6 253	4 711	2 682	5 458	(411)	(555)	(1 573)	40 962	45 862	43 850
Contracted services	22 343	26 595	32 372	28 979	28 143	32 591	25 828	28 676	25 312	21 508	21 490	22 660	316 498	303 078	312 220
Transfers and subsidies	586	668	306	1 196	652	1 346	1 671	648	352	976	283	5 914	14 597	15 211	15 878
Other expenditure	44 310	36 478	31 471	31 587	31 554	31 418	32 278	28 716	29 654	31 918	28 240	(64 335)	293 288	306 564	320 393
Losses	20 258	20 258	20 258	20 258	20 258	20 258	20 258	20 258	20 258	20 258	20 258	20 255	243 095	250 017	264 670
<b>Total Expenditure</b>	<b>385 662</b>	<b>379 327</b>	<b>315 086</b>	<b>314 976</b>	<b>310 676</b>	<b>330 518</b>	<b>329 969</b>	<b>313 142</b>	<b>305 562</b>	<b>285 737</b>	<b>315 900</b>	<b>326 686</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>
<b>Surplus/(Deficit)</b>	<b>102 521</b>	<b>(106 871)</b>	<b>(58 581)</b>	<b>(124 720)</b>	<b>(87 798)</b>	<b>54 657</b>	<b>(137 242)</b>	<b>(159 857)</b>	<b>5 944</b>	<b>(91 314)</b>	<b>(117 318)</b>	<b>570 126</b>	<b>(150 455)</b>	<b>(80 654)</b>	<b>(75 685)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 723	–	1 300	12 000	1 700	50 462	1 000	12 000	57 771	–	–	–	172 956	174 288	174 517
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>139 244</b>	<b>(106 871)</b>	<b>(57 281)</b>	<b>(112 720)</b>	<b>(86 098)</b>	<b>105 118</b>	<b>(136 242)</b>	<b>(147 857)</b>	<b>63 715</b>	<b>(91 314)</b>	<b>(117 318)</b>	<b>570 126</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>
<b>Surplus/(Deficit)</b>	<b>139 244</b>	<b>(106 871)</b>	<b>(57 281)</b>	<b>(112 720)</b>	<b>(86 098)</b>	<b>105 118</b>	<b>(136 242)</b>	<b>(147 857)</b>	<b>63 715</b>	<b>(91 314)</b>	<b>(117 318)</b>	<b>570 126</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>

**Table 45 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)**

Description R thousand	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>															
Vote 1 - CITY DEVELOPMENT	775	1 424	452	479	2 924	937	366	699	3 228	397	338	2 738	14 755	12 035	15 702
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	40 110	1 685	4 116	4 108	1 864	39 828	3 989	4 669	24 090	3 700	4 611	66 132	198 901	218 875	223 676
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	695	1 558	1 048	1 136	2 574	925	978	1 528	903	842	27 261	25 204	64 652	67 129	69 218
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	4 895	779	562	602	1 190	21 221	528	201	15 956	831	382	7 090	54 237	60 861	47 840
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	404	360	259	277	499	270	249	51	403	403	6 875	8 512	18 562	21 058	23 277
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	41	41	41	41	41	41	41	41	41	41	41	507	954	1 056	1 111
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	2	2	2	2	2	2	2	2	2	2	2	1 394	1 411	1 629	1 702
Vote 8 - FINANCIAL SERVICES	102 799	57 138	52 597	51 205	53 273	52 238	52 341	53 164	53 156	53 266	53 094	61 869	696 141	729 903	758 093
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	192 817	186 907	172 757	105 778	140 178	135 221	117 742	75 324	144 348	114 252	90 195	343 420	1 818 938	1 977 927	2 147 931
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	172 545	22 218	25 706	38 346	21 304	170 405	17 263	29 286	110 978	20 408	15 586	374 156	1 018 199	1 068 210	1 090 125
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	8 027	95	70	74	127	11 953	68	16	13 307	107	49	3 041	36 933	29 425	43 612
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	1 620	4	3	3	6	2 429	3	4	2 698	3	3	1 524	8 300	7 924	8 272
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	177	245	194	206	596	169	157	301	169	171	146	1 227	3 758	4 005	4 144
<b>Total Revenue by Vote</b>	<b>524 906</b>	<b>272 456</b>	<b>257 805</b>	<b>202 256</b>	<b>224 577</b>	<b>435 636</b>	<b>193 727</b>	<b>165 285</b>	<b>369 277</b>	<b>194 423</b>	<b>198 582</b>	<b>896 812</b>	<b>3 935 743</b>	<b>4 200 037</b>	<b>4 434 701</b>
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - CITY DEVELOPMENT	10 777	12 604	10 644	12 303	10 586	12 136	10 618	11 552	10 608	10 796	10 490	14 796	137 910	141 750	149 792
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	23 981	26 177	23 683	24 863	24 117	23 862	26 360	23 503	25 605	23 928	22 228	24 429	292 735	303 030	316 767
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	9 770	9 751	9 743	9 558	9 727	10 077	9 593	9 860	9 468	9 496	32 567	36 731	166 340	171 210	177 953
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	24 674	25 639	26 046	24 561	24 635	27 085	24 092	24 201	24 766	23 296	23 554	35 014	307 563	324 678	337 155
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	14 282	1 204	548	2 971	670	1 210	3 060	82	(954)	275	(1 194)	1 246	23 398	28 625	25 899
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	289	622	556	559	555	2 211	586	569	68	87	68	642	6 811	10 628	7 240
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	235	431	963	447	1 084	1 071	959	1 941	676	579	504	1 982	10 871	8 255	7 907
Vote 8 - FINANCIAL SERVICES	1 434	1 519	3 076	1 742	1 988	2 116	1 037	2 024	(54)	3 040	341	9 033	27 294	28 851	29 945
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	198 180	195 096	136 003	133 193	132 992	143 733	148 566	134 337	133 556	115 751	126 119	101 283	1 698 809	1 832 991	1 973 991
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	73 237	75 145	73 562	73 530	74 087	74 314	74 380	72 176	71 757	69 305	69 803	68 422	869 718	866 372	911 301
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	23 500	24 764	23 685	24 228	23 107	24 744	23 676	23 938	23 806	22 674	23 038	24 250	285 409	301 915	307 264
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	2 131	2 866	2 692	3 171	2 716	3 858	2 722	3 548	2 602	3 427	2 607	4 374	36 713	37 908	39 563
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	3 173	3 510	3 885	3 851	4 413	4 103	4 321	5 414	3 659	3 083	5 774	4 485	49 671	50 191	51 092
<b>Total Expenditure by Vote</b>	<b>385 662</b>	<b>379 327</b>	<b>315 086</b>	<b>314 976</b>	<b>310 676</b>	<b>330 518</b>	<b>329 969</b>	<b>313 142</b>	<b>305 562</b>	<b>285 737</b>	<b>315 900</b>	<b>326 686</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>
<b>Surplus/(Deficit)</b>	<b>139 244</b>	<b>(106 871)</b>	<b>(57 281)</b>	<b>(112 720)</b>	<b>(86 098)</b>	<b>105 118</b>	<b>(136 242)</b>	<b>(147 857)</b>	<b>63 715</b>	<b>(91 314)</b>	<b>(117 318)</b>	<b>570 126</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>

**Table 46 MBRR SA27 - Budgeted monthly revenue and expenditure (functional classification)**

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue - Functional</b>															
<b>Governance and administration</b>	103 338	57 787	53 163	51 791	54 494	52 763	52 848	53 904	53 681	53 795	53 581	68 287	709 432	744 424	773 248
Executive and council	14	20	16	17	47	14	13	24	14	14	12	1 114	1 317	1 494	1 559
Finance and administration	103 323	57 768	53 147	51 774	54 447	52 749	52 835	53 880	53 668	53 781	53 569	66 643	707 585	742 317	771 049
Internal audit	–	–	–	–	–	–	–	–	–	–	–	531	531	613	641
<b>Community and public safety</b>	5 605	1 609	1 201	1 281	2 916	21 811	1 077	925	17 852	1 525	27 164	30 880	113 846	122 629	111 488
Community and social services	367	349	257	274	540	10 443	241	118	2 160	365	180	2 653	17 946	19 024	19 281
Sport and recreation	4 823	689	491	527	992	10 974	468	107	14 091	761	329	5 167	39 417	45 125	31 960
Public safety	302	416	331	350	1 006	288	269	510	288	291	26 563	22 876	53 489	55 423	57 133
Housing	112	155	123	130	379	107	100	191	1 313	108	92	185	2 993	3 058	3 115
<b>Economic and environmental services</b>	11 821	2 396	1 030	1 117	3 963	17 571	975	1 406	20 458	872	931	6 676	69 215	66 634	85 482
Planning and development	2 184	1 136	224	237	2 222	3 164	182	346	4 519	197	168	2 575	17 153	13 726	17 565
Road transport	9 636	1 259	805	879	1 740	14 406	792	1 059	15 938	674	762	3 963	51 913	52 737	67 738
Environmental protection	1	1	1	1	1	1	1	1	1	1	1	138	149	171	179
<b>Trading services</b>	404 049	210 582	202 353	148 005	163 094	343 430	138 772	109 047	277 192	138 137	110 170	784 805	3 029 635	3 250 655	3 446 774
Energy sources	192 610	186 700	172 550	105 571	139 971	135 014	117 535	75 117	144 141	114 045	89 988	343 212	1 816 453	1 975 292	2 145 138
Water management	87 780	12 699	16 627	28 821	11 620	81 609	9 526	20 210	52 214	9 993	5 037	364 153	700 289	728 446	747 231
Waste water management	84 765	9 519	9 079	9 525	9 685	88 796	7 737	9 076	58 764	10 414	10 549	11 666	319 573	341 686	344 901
Waste management	38 894	1 664	4 098	4 089	1 820	38 011	3 974	4 644	22 073	3 684	4 596	65 774	193 320	205 232	209 504
<b>Other</b>	94	82	58	62	110	61	56	4	94	94	6 736	6 165	13 616	15 695	17 710
<b>Total Revenue - Functional</b>	524 906	272 456	257 805	202 256	224 577	435 636	193 727	165 285	369 277	194 423	198 582	896 812	3 935 743	4 200 037	4 434 701

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

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Expenditure - Functional</b>															
<b>Governance and administration</b>	27 973	16 931	18 040	19 223	17 948	20 514	19 262	18 257	10 922	15 063	13 461	(69 431)	128 162	139 092	141 119
Executive and council	14 033	1 166	636	3 238	677	1 202	3 327	2 004	(637)	856	(130)	1 103	27 474	28 197	29 296
Finance and administration	14 432	16 209	17 378	15 991	17 067	19 290	15 699	16 098	11 958	14 475	12 079	(70 889)	99 785	109 884	110 769
Internal audit	(492)	(444)	26	(6)	204	22	237	156	(399)	(269)	1 513	355	903	1 011	1 055
<b>Community and public safety</b>	43 941	45 371	45 046	44 158	44 017	46 447	43 449	43 437	43 777	42 480	65 172	79 463	586 756	615 879	633 171
Community and social services	10 404	10 788	10 821	10 417	10 313	11 928	10 291	10 465	10 771	10 205	9 763	17 573	133 740	140 298	139 820
Sport and recreation	16 937	17 840	17 841	16 957	17 053	18 187	16 637	16 668	16 653	15 831	16 152	20 197	206 952	221 335	230 766
Public safety	13 754	13 949	13 601	13 882	13 866	13 569	13 762	13 484	13 474	13 677	36 480	38 813	212 310	218 350	226 917
Housing	2 674	2 622	2 612	2 659	2 613	2 591	2 567	2 648	2 708	2 596	2 606	2 709	31 605	33 661	33 330
<b>Economic and environmental services</b>	30 695	32 420	30 153	31 960	29 404	33 587	29 982	32 100	30 008	30 243	29 245	35 681	375 478	389 014	404 071
Planning and development	6 866	7 982	6 937	8 138	6 664	9 040	6 744	8 503	6 731	7 936	6 558	11 214	93 312	94 776	102 587
Road transport	22 961	23 404	22 284	22 810	21 806	23 543	22 293	22 620	22 371	21 446	21 784	23 415	270 736	281 749	287 478
Environmental protection	869	1 034	932	1 012	934	1 005	945	977	906	862	903	1 052	11 430	12 489	14 005
<b>Trading services</b>	281 630	282 878	220 262	217 975	217 699	228 441	235 846	217 833	219 310	196 514	206 582	279 395	2 804 363	2 941 807	3 134 652
Energy sources	189 852	186 338	127 400	124 495	124 298	135 012	139 856	126 839	126 482	108 506	119 111	189 661	1 697 851	1 825 803	1 964 317
Water management	50 895	51 845	51 134	51 304	51 626	51 710	51 786	50 091	50 510	49 282	49 806	48 352	608 340	625 651	661 475
Waste water management	25 425	27 268	26 402	26 192	26 367	26 545	26 548	25 984	25 189	23 709	23 761	25 308	308 697	294 165	304 171
Waste management	15 459	17 427	15 326	15 985	15 407	15 174	17 656	14 919	17 129	15 016	13 903	16 075	189 476	196 188	204 689
<b>Other</b>	1 423	1 728	1 585	1 661	1 608	1 529	1 430	1 515	1 546	1 437	1 441	1 579	18 482	20 611	22 857
<b>Total Expenditure - Functional</b>	<b>385 662</b>	<b>379 327</b>	<b>315 086</b>	<b>314 976</b>	<b>310 676</b>	<b>330 518</b>	<b>329 969</b>	<b>313 142</b>	<b>305 562</b>	<b>285 737</b>	<b>315 900</b>	<b>326 686</b>	<b>3 913 242</b>	<b>4 106 403</b>	<b>4 335 870</b>
<b>Surplus/(Deficit)</b>	<b>139 244</b>	<b>(106 871)</b>	<b>(57 281)</b>	<b>(112 720)</b>	<b>(86 098)</b>	<b>105 118</b>	<b>(136 242)</b>	<b>(147 857)</b>	<b>63 715</b>	<b>(91 314)</b>	<b>(117 318)</b>	<b>570 126</b>	<b>22 501</b>	<b>93 634</b>	<b>98 832</b>

**Table 47 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)**

Description R thousand	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - CITY DEVELOPMENT	2 324	3 793	6 041	7 076	8 541	5 110	5 032	4 522	4 522	1 917	–	–	48 879	20 165	56 606
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	500	500	589	–	–	–	–	–	500	1 000	1 500	2 000	6 589	17 538	20 001
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	1 500	5 807	4 111	3 925	5 872	7 597	4 468	3 799	2 995	6 000	5 000	3 510	54 584	47 611	36 576
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	8 850	8 360	9 600	9 949	5 450	4 680	5 000	6 000	2 500	2 500	2 501	–	65 390	54 130	5 356
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 596	1 596	1 890	6 719	7 219	8 719	10 219	6 831	7 692	7 836	5 866	9 075	75 257	72 130	71 065
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	3 000	3 000	45 028	4 000	34 645	13 000	56 895	26 638	42 395	29 067	46 395	13 129	317 193	234 922	273 397
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	18 429	16 120	12 972	12 506	8 691	9 258	4 444	13 402	12 920	17 950	13 200	18 705	158 596	117 386	139 860
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Capital multi-year expenditure sub-total</b>	<b>36 200</b>	<b>39 176</b>	<b>80 231</b>	<b>44 175</b>	<b>70 419</b>	<b>48 364</b>	<b>86 058</b>	<b>61 191</b>	<b>73 523</b>	<b>66 270</b>	<b>74 461</b>	<b>46 419</b>	<b>726 487</b>	<b>563 881</b>	<b>602 861</b>
<b>Single-year expenditure to be appropriated</b>															
Vote 1 - CITY DEVELOPMENT	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	–	100	–	934	–	50	–	15	–	–	–	–	1 099	1 205	1 277
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	–	20	10	75	9	10	20	8	92	30	13	10	297	326	346
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	417	1 017	1 617	462	442	1 217	1 517	717	697	517	1 317	1 360	11 293	11 487	17 617
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	3 066	3 070	3 000	3 924	1 254	550	37	–	–	–	33	–	14 934	10 252	22 610
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	–	–	20	200	3 712	2 394	–	–	–	25	25	–	6 376	6 938	7 326
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	–	–	112	112	33	–	–	–	–	–	–	–	256	280	296
Vote 8 - FINANCIAL SERVICES	–	50	–	–	59	–	–	50	–	89	–	–	248	272	288
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	643	720	720	2 597	10 954	2 556	5 380	9 980	9 280	2 480	2 480	2 481	50 273	54 010	55 337
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	–	–	3 250	–	1 250	–	3 250	–	3 250	–	3 250	–	14 250	28 446	22 000
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	600	1 627	1 500	1 524	–	150	–	–	–	–	–	–	5 401	15 000	13 000
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	–	54	–	–	–	–	–	–	–	54	59	62
<b>Capital single-year expenditure sub-total</b>	<b>4 726</b>	<b>6 604</b>	<b>10 228</b>	<b>9 827</b>	<b>17 766</b>	<b>6 926</b>	<b>10 204</b>	<b>10 770</b>	<b>13 319</b>	<b>3 141</b>	<b>7 118</b>	<b>3 852</b>	<b>104 480</b>	<b>128 275</b>	<b>140 159</b>
<b>Total Capital Expenditure</b>	<b>40 925</b>	<b>45 779</b>	<b>90 460</b>	<b>54 002</b>	<b>88 185</b>	<b>55 290</b>	<b>96 262</b>	<b>71 961</b>	<b>86 842</b>	<b>69 411</b>	<b>81 579</b>	<b>50 270</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

**Table 48 MBRR SA29 - Budgeted monthly capital expenditure (functional classification)**

Description R thousand	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital Expenditure - Functional</b>															
<i><b>Governance and administration</b></i>	424	478	540	1 990	13 935	4 073	4 616	9 229	8 519	1 793	1 742	1 679	49 017	49 505	49 833
Executive and council	–	20	–	–	54	–	20	–	–	–	33	–	127	135	140
Finance and administration	424	458	540	1 990	13 881	4 073	4 596	9 229	8 519	1 793	1 709	1 679	48 890	49 370	49 693
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>	9 317	14 353	13 337	14 269	13 027	14 104	11 005	9 539	6 237	9 047	8 817	4 870	127 921	107 869	71 588
Community and social services	7 817	7 927	8 017	9 340	7 121	5 697	5 417	5 432	2 917	2 917	2 917	417	65 933	55 751	23 435
Sport and recreation	1 500	6 407	5 311	3 970	5 897	8 397	5 568	4 099	3 275	6 100	5 900	4 453	60 877	50 900	46 863
Public safety	–	20	10	959	9	10	20	8	45	30	–	–	1 111	1 218	1 291
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>	18 454	18 230	17 210	17 809	14 551	13 330	8 442	16 501	12 949	15 867	9 708	18 022	181 073	166 119	224 841
Planning and development	2 324	3 793	6 041	7 076	8 541	5 110	5 032	4 522	4 522	1 917	–	–	48 879	20 165	56 606
Road transport	15 630	13 160	9 669	9 609	6 010	8 220	3 410	11 979	8 427	13 950	9 708	18 022	127 794	130 954	155 235
Environmental protection	500	1 277	1 500	1 124	–	–	–	–	–	–	–	–	4 401	15 000	13 000
<i><b>Trading services</b></i>	8 230	8 718	54 372	14 935	46 672	23 784	72 199	35 694	59 138	42 705	61 312	25 699	453 457	351 708	384 758
Energy sources	1 831	1 908	2 202	7 638	8 096	9 596	11 021	7 632	8 493	8 638	6 667	9 877	83 598	84 343	84 706
Water management	–	–	45 278	2 000	33 895	8 000	54 145	26 638	44 645	27 067	45 645	13 129	300 443	225 368	249 410
Waste water management	6 400	6 810	6 892	5 297	4 681	6 188	7 034	1 423	6 000	7 000	9 000	2 692	69 416	39 200	45 987
Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	2 797	4 655
<b>Total Capital Expenditure - Functional</b>	<b>40 925</b>	<b>45 779</b>	<b>90 460</b>	<b>54 002</b>	<b>88 185</b>	<b>55 290</b>	<b>96 262</b>	<b>71 961</b>	<b>86 842</b>	<b>69 411</b>	<b>81 579</b>	<b>50 270</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>
<b>Funded by:</b>															
National Government	16 000	8 500	7 145	7 500	16 145	14 500	22 656	17 400	6 645	13 645	18 145	13 732	162 013	163 351	164 420
Provincial Government	1 500	1 500	1 500	230	2 500	2 500	1 213	–	–	–	–	–	10 943	10 937	10 097
<b>Transfers recognised - capital</b>	<b>17 500</b>	<b>10 000</b>	<b>8 645</b>	<b>7 730</b>	<b>18 645</b>	<b>17 000</b>	<b>23 869</b>	<b>17 400</b>	<b>6 645</b>	<b>13 645</b>	<b>18 145</b>	<b>13 732</b>	<b>172 956</b>	<b>174 288</b>	<b>174 517</b>
<b>Borrowing</b>	1 602	1 602	24 102	3 476	26 476	3 976	37 867	20 614	38 726	27 476	34 223	5 999	226 138	154 000	170 000
<b>Internally generated funds</b>	21 823	34 177	57 712	42 796	43 064	34 314	34 527	33 947	41 471	28 291	29 211	30 539	431 874	363 868	398 504
<b>Total Capital Funding</b>	<b>40 925</b>	<b>45 779</b>	<b>90 460</b>	<b>54 002</b>	<b>88 185</b>	<b>55 290</b>	<b>96 262</b>	<b>71 961</b>	<b>86 842</b>	<b>69 411</b>	<b>81 579</b>	<b>50 270</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

**Table 49 MBRR SA30 - Budgeted monthly cash flow**

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Cash Receipts By Source</b>															
Property rates	90 117	45 211	43 389	42 065	43 032	43 112	43 240	43 651	43 964	44 060	43 967	48 354	574 161	602 869	626 820
Service charges - electricity revenue	171 640	171 425	157 003	125 916	127 117	117 604	107 071	128 408	127 214	112 737	100 498	202 906	1 649 540	1 798 467	1 958 781
Service charges - water revenue	48 570	42 062	48 339	38 793	29 316	36 478	32 067	35 516	34 527	33 526	15 181	36 482	430 857	452 449	465 932
Service charges - sanitation revenue	7 606	8 448	8 112	8 531	8 236	9 743	8 436	8 305	7 321	7 371	7 649	6 639	96 396	99 240	102 163
Service charges - refuse revenue	4 971	11 050	8 121	8 118	1 019	10 331	7 959	9 817	9 666	6 793	9 782	7 507	95 135	99 932	102 857
												-			
Rental of facilities and equipment	1 193	1 036	725	781	1 390	767	703	33	1 192	1 190	7 172	6 923	23 105	10 719	11 041
Interest earned - external investments	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 413	65 000	67 000	69 000
Interest earned - outstanding debtors	8	7	7	8	8	10	11	11	12	13	12	12	118	122	125
Fines, penalties and forfeits	2 710	2 982	2 778	2 825	2 396	8 676	10 030	4 207	2 676	7 684	7 821	2 297	57 082	11 091	11 424
Licences and permits	-	598	287	329	236	264	362	350	241	173	377	310	3 526	3 632	3 741
Agency services	408	564	446	474	1 375	388	362	693	388	393	334	357	6 179	6 365	6 556
Transfers and Subsidies - Operational	163 905	3 304	-	-	1 538	179 058	-	-	94 108	-	-	-	441 914	469 277	473 324
Other revenue	2 471	3 274	2 671	2 811	7 450	2 370	2 235	3 938	2 371	2 394	2 093	2 207	36 284	37 508	38 777
<b>Cash Receipts by Source</b>	<b>499 017</b>	<b>295 378</b>	<b>277 296</b>	<b>236 068</b>	<b>228 529</b>	<b>414 219</b>	<b>217 891</b>	<b>240 344</b>	<b>329 096</b>	<b>221 751</b>	<b>200 302</b>	<b>319 405</b>	<b>3 479 297</b>	<b>3 658 669</b>	<b>3 870 541</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 723	-	1 300	12 000	1 700	50 462	1 000	12 000	57 771	-	-	-	172 956	174 288	174 517
Proceeds on Disposal of Fixed and Intangible Assets	-	-	4 000	-	-	3 500			6 000	-	-	6 500	20 000	30 000	50 000
Borrowing long term/refinancing	-	-	-	-	-	143 000	-	-	-	-	-	83 138	226 138	154 000	170 000
<b>Total Cash Receipts by Source</b>	<b>535 740</b>	<b>295 378</b>	<b>282 596</b>	<b>248 068</b>	<b>230 229</b>	<b>611 181</b>	<b>218 891</b>	<b>252 344</b>	<b>392 867</b>	<b>221 751</b>	<b>200 302</b>	<b>409 043</b>	<b>3 898 391</b>	<b>4 016 958</b>	<b>4 265 057</b>



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

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Payments by Type															
Employee related costs	85 595	85 386	84 740	85 093	84 462	92 174	86 186	86 644	85 127	83 653	84 515	82 644	1 026 219	1 064 055	1 111 659
Remuneration of councillors	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	2 926	35 116	36 522	38 167
Finance charges	–	–	–	–	–	33 504	–	–	–	–	–	35 523	69 028	65 963	58 303
Bulk purchases - Electricity	154 265	149 771	84 289	88 320	88 715	91 899	104 580	91 054	84 967	73 431	84 091	146 711	1 242 092	1 352 639	1 473 023
Bulk purchases - Water & Sewer	11 506	12 067	11 814	12 057	11 292	10 795	10 246	11 153	11 262	12 980	13 580	15 143	143 896	149 939	156 537
Other materials	12 128	13 998	15 490	13 377	10 737	14 520	12 978	10 949	13 724	7 856	7 712	6 693	140 161	160 754	167 240
Contracted services	22 343	26 595	32 372	28 979	28 143	32 591	25 828	28 676	25 312	21 508	21 490	22 660	316 498	303 078	312 220
Transfers and grants - other	586	668	306	1 196	652	1 346	1 671	648	352	976	283	5 914	14 597	15 211	15 878
Other expenditure	29 538	23 235	18 493	18 667	18 378	18 243	19 042	15 525	16 466	18 745	15 060	17 458	228 850	264 846	276 982
Cash Payments by Type	318 887	314 646	250 429	250 614	245 306	297 999	263 459	247 575	240 137	222 075	229 657	335 672	3 216 457	3 413 007	3 610 009
Other Cash Flows/Payments by Type															
Capital assets	59 925	54 779	49 460	53 002	54 185	51 290	51 262	36 961	44 342	39 516	42 601	44 354	581 677	553 725	631 567
Repayment of borrowing	–	–	–	–	–	40 368	–	–	–	–	–	42 375	82 743	86 307	102 787
Total Cash Payments by Type	378 812	369 425	299 889	303 616	299 492	389 657	314 721	284 536	284 479	261 591	272 258	422 401	3 880 877	4 053 039	4 344 363
NET INCREASE/(DECREASE) IN CASH HELD	156 928	(74 047)	(17 293)	(55 548)	(69 262)	221 523	(95 829)	(32 192)	108 388	(39 840)	(71 956)	(13 358)	17 513	(36 082)	(79 306)
Cash/cash equivalents at the month/year begin:	731 521	888 448	814 402	797 108	741 560	672 298	893 821	797 992	765 800	874 188	834 348	762 392	731 521	749 034	712 952
Cash/cash equivalents at the month/year end:	888 448	814 402	797 108	741 560	672 298	893 821	797 992	765 800	874 188	834 348	762 392	749 034	749 034	712 952	633 647

## 1.18 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 50 MBRR SA33 - Contracts having future budgetary implications**

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

**Table MBRR SA33 - Contracts having future budgetary implications**

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

## 1.19 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 51 MBRR SA34a - Capital expenditure on new assets by asset class**

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>216 324</b>	<b>171 510</b>	<b>224 268</b>	<b>475 438</b>	<b>414 728</b>	<b>414 728</b>	<b>455 283</b>	<b>308 919</b>	<b>332 443</b>
Roads Infrastructure	14 504	6 260	56 087	131 746	100 915	100 915	87 680	81 500	80 860
<i>Roads</i>	12 552	1 823	52 558	125 746	96 592	96 592	62 718	68 000	67 000
<i>Road Structures</i>	1 952	1 141	3 529	6 000	4 324	4 324	24 962	13 500	13 860
<i>Road Furniture</i>	–	3 295	–	–	–	–	–	–	–
Storm water Infrastructure	–	8 137	–	–	–	–	38 416	1 200	–
<i>Drainage Collection</i>	–	314	–	–	–	–	–	–	–
<i>Storm water Conveyance</i>	–	7 822	–	–	–	–	38 416	1 200	–
Electrical Infrastructure	19 188	44 196	19 603	66 937	35 764	35 764	47 277	50 763	43 480
<i>HV Transmission Conductors</i>	11 005	–	257	–	–	–	–	–	–
<i>MV Networks</i>	–	–	2 644	54 751	23 578	23 578	33 681	30 681	22 291
<i>LV Networks</i>	8 183	44 196	16 702	12 186	12 186	12 186	13 596	20 082	21 189
Water Supply Infrastructure	69 794	45 725	106 412	235 093	186 279	186 279	270 060	141 368	164 922
<i>Boreholes</i>	–	178	1 478	–	–	–	–	–	–
<i>Reservoirs</i>	619	356	3 849	2 500	2 500	2 500	46 891	79 000	93 000
<i>Pump Stations</i>	–	58	–	–	–	–	–	–	–
<i>Bulk Mains</i>	–	–	6 906	–	6 642	6 642	15 000	–	15 000
<i>Distribution</i>	61 926	41 258	88 735	229 593	173 589	173 589	208 169	62 368	56 922
<i>Distribution Points</i>	7 249	3 874	5 445	3 000	3 548	3 548	–	–	–

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
Sanitation Infrastructure	80 259	61 649	41 089	34 605	84 676	84 676	7 000	29 000	30 000
<i>Pump Station</i>	–	54	–	–	–	–	–	–	–
<i>Reticulation</i>	27 525	61 595	5 741	21 955	62 043	62 043	5 000	15 000	20 000
<i>Waste Water Treatment Works</i>	52 734	–	–	–	5 000	5 000	–	–	–
<i>Outfall Sewers</i>	–	–	35 348	12 650	17 633	17 633	2 000	14 000	10 000
Solid Waste Infrastructure	267	149	–	–	–	–	–	–	4 655
<i>Waste Transfer Stations</i>	267	149	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	7 000	4 634	4 634	4 511	4 650	8 000
<i>Sand Pumps</i>	–	–	–	4 000	2 200	2 200	3 000	3 000	3 000
<i>Piers</i>	–	–	–	3 000	1 434	1 434	1 511	1 650	5 000
<i>Promenades</i>	–	–	–	–	1 000	1 000	–	–	–
Information and Communication Infrastructure	32 312	5 395	1 075	58	2 461	2 461	340	438	526
<i>Data Centres</i>	32 312	5 395	1 075	58	2 461	2 461	340	438	526
<b>Community Assets</b>	<b>40 192</b>	<b>18 578</b>	<b>16 404</b>	<b>30 895</b>	<b>24 141</b>	<b>24 141</b>	<b>70 997</b>	<b>63 950</b>	<b>22 307</b>
Community Facilities	32 778	10 830	12 780	3 048	5 839	5 839	32 000	32 000	3 000
<i>Halls</i>	206	4 174	–	–	971	971	–	–	–
<i>Centres</i>	–	–	738	–	–	–	–	–	–
<i>Crèches</i>	–	4 609	–	–	–	–	–	–	–
<i>Fire/Ambulance Stations</i>	6 688	–	–	–	–	–	–	–	–
<i>Libraries</i>	84	–	189	–	–	–	–	–	–
<i>Parks</i>	–	1 697	–	–	–	–	–	–	3 000
<i>Stalls</i>	7 227	350	1 272	3 048	4 868	4 868	32 000	32 000	–
<i>Taxi Ranks/Bus Terminals</i>	18 573	–	10 581	–	–	–	–	–	–
Sport and Recreation Facilities	7 413	7 749	3 624	27 847	18 302	18 302	38 997	31 950	19 307
<i>Outdoor Facilities</i>	7 413	7 749	3 624	27 847	18 302	18 302	38 997	31 950	19 307

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Capital expenditure on new assets by Asset Class/Sub-class</u></b>									
<b><u>Investment properties</u></b>	–	239	–	–	–	–	–	–	–
Revenue Generating	–	239	–	–	–	–	–	–	–
Improved Property	–	239	–	–	–	–	–	–	–
<b><u>Other assets</u></b>	<b>14 622</b>	<b>7 396</b>	<b>2 032</b>	<b>7 633</b>	<b>8 987</b>	<b>8 987</b>	<b>7 793</b>	<b>500</b>	<b>–</b>
Operational Buildings	14 622	2 956	2 032	7 633	8 987	8 987	793	500	–
Municipal Offices	14 622	2 956	2 032	7 633	8 987	8 987	793	500	–
Housing	–	4 440	–	–	–	–	7 000	–	–
Staff Housing	–	4 440	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	7 000	–	–
<b><u>Intangible Assets</u></b>	35 509	54 746	23 738	–	2 341	2 341	–	–	–
Servitudes	3 552	–	–	–	–	–	–	–	–
Licences and Rights	31 956	54 746	23 738	–	2 341	2 341	–	–	–
Computer Software and Applications	31 956	54 746	23 738	–	2 341	2 341	–	–	–
<b><u>Computer Equipment</u></b>	1 242	142	214	465	5 410	5 410	2 886	3 100	3 300
Computer Equipment	1 242	142	214	465	5 410	5 410	2 886	3 100	3 300
<b><u>Furniture and Office Equipment</u></b>	2 058	2 308	1 527	1 286	2 069	2 069	1 485	1 595	1 664
Furniture and Office Equipment	2 058	2 308	1 527	1 286	2 069	2 069	1 485	1 595	1 664
<b><u>Machinery and Equipment</u></b>	34 986	23 587	27 706	15 521	27 596	27 596	38 141	34 990	46 848
Machinery and Equipment	34 986	23 587	27 706	15 521	27 596	27 596	38 141	34 990	46 848
<b><u>Transport Assets</u></b>	22 638	12 251	5 115	13 793	16 617	16 617	16 334	17 897	18 976
Transport Assets	22 638	12 251	5 115	13 793	16 617	16 617	16 334	17 897	18 976
<b><u>Land</u></b>	–	–	237	–	–	–	–	–	–
Land	–	–	237	–	–	–	–	–	–
<b>Total Capital Expenditure on new assets</b>	<b>367 571</b>	<b>290 756</b>	<b>301 242</b>	<b>545 031</b>	<b>501 890</b>	<b>501 890</b>	<b>592 919</b>	<b>430 951</b>	<b>425 536</b>

**Table 52 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>94 686</b>	<b>41 711</b>	<b>32 085</b>	<b>61 354</b>	<b>104 641</b>	<b>104 641</b>	<b>80 931</b>	<b>137 673</b>	<b>169 597</b>
Roads Infrastructure	39 734	–	9 075	28 780	36 566	36 566	26 000	22 686	41 000
Roads	39 305	–	8 476	19 280	24 167	24 167	20 000	14 686	15 000
Road Structures	415	–	599	9 500	12 398	12 398	6 000	8 000	26 000
Road Furniture	14	–	–	–	–	–	–	–	–
Electrical Infrastructure	36 406	18 665	17 111	16 050	52 745	52 745	35 780	32 987	40 597
HV Substations	–	467	784	3 000	5 257	5 257	11 000	14 487	17 405
HV Switching Station	–	–	–	1 500	1 500	1 500	13 016	–	–
HV Transmission Conductors	9 713	938	9 422	1 500	31 526	31 526	3 000	2 500	12 000
MV Networks	8 108	310	2 279	4 477	5 777	5 777	1 964	8 000	8 191
LV Networks	18 585	16 950	4 626	5 573	8 686	8 686	6 800	8 000	3 000
Water Supply Infrastructure	12 383	22 347	3 228	14 000	13 971	13 971	14 750	67 000	75 000
Boreholes	–	192	–	–	–	–	–	–	–
Reservoirs	–	948	–	–	–	–	–	–	–
Bulk Mains	–	–	180	–	–	–	–	–	–
Distribution	12 129	7 797	3 048	10 000	10 000	10 000	10 750	63 000	71 000
Distribution Points	254	13 410	–	4 000	3 971	3 971	4 000	4 000	4 000
Sanitation Infrastructure	6 163	–	965	–	–	–	–	–	–
Pump Station	2 687	–	741	–	–	–	–	–	–
Reticulation	3 476	–	225	–	–	–	–	–	–
Coastal Infrastructure	–	–	440	1 600	434	434	4 401	15 000	13 000
Piers	–	–	440	1 600	434	434	4 401	15 000	13 000
Information and Communication Infrastructure	–	700	1 265	925	925	925	–	–	–
Data Centres	–	700	1 265	925	925	925	–	–	–

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Community Assets</b>	<b>1 820</b>	<b>2 895</b>	<b>4 445</b>	<b>–</b>	<b>6 791</b>	<b>6 791</b>	<b>1 723</b>	<b>1 322</b>	<b>2 000</b>
Community Facilities	1 432	2 690	4 445	–	1 641	1 641	1 223	1 322	2 000
Halls	1 140	2 282	4 445	–	1 641	1 641	–	–	–
Libraries	–	408	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	1 322	2 000
Public Ablution Facilities	–	–	–	–	–	–	1 223	–	–
Taxi Ranks/Bus Terminals	293	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	387	204	–	–	5 149	5 149	500	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	387	204	–	–	5 149	5 149	500	–	–
<b>Other assets</b>	<b>5 976</b>	<b>1 361</b>	<b>11 532</b>	<b>11 127</b>	<b>2 381</b>	<b>2 381</b>	<b>9 580</b>	<b>4 451</b>	<b>4 606</b>
Operational Buildings	5 976	1 361	11 532	11 127	2 381	2 381	9 580	4 451	4 606
Municipal Offices	5 976	1 361	11 532	11 127	2 381	2 381	9 580	4 451	4 606
<b>Intangible Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>828</b>	<b>1 128</b>	<b>1 128</b>	<b>397</b>	<b>435</b>	<b>462</b>
Licences and Rights	–	–	–	828	1 128	1 128	397	435	462
Computer Software and Applications	–	–	–	828	1 128	1 128	397	435	462



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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Computer Equipment</b>	–	6 022	–	–	25	25	–	–	–
Computer Equipment	–	6 022	–	–	25	25	–	–	–
<b>Furniture and Office Equipment</b>	–	–	–	90	–	–	–	–	–
Furniture and Office Equipment	–	–	–	90	–	–	–	–	–
<b>Machinery and Equipment</b>	13 549	22 109	–	2 500	3 412	3 412	–	–	–
Machinery and Equipment	13 549	22 109	–	2 500	3 412	3 412	–	–	–
<b>Transport Assets</b>	–	–	–	–	625	625	–	–	–
Transport Assets	–	–	–	–	625	625	–	–	–
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>116 031</b>	<b>74 098</b>	<b>48 063</b>	<b>75 899</b>	<b>119 002</b>	<b>119 002</b>	<b>92 631</b>	<b>143 880</b>	<b>176 665</b>
<b>Renewal of Existing Assets as % of total capex</b>	686%	14%	13%	11%	16%	16%	11%	21%	24%
<b>Renewal of Existing Assets as % of deprecn"</b>	33%	16%	14%	16%	28%	28%	21%	31%	37%

**Table 53 MBRR SA34e – Capital expenditure on the upgrading of existing assets by asset class**

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

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Community Assets</b>	<b>2 117</b>	<b>12 928</b>	<b>2 668</b>	<b>200</b>	<b>19 857</b>	<b>19 857</b>	<b>30 099</b>	<b>38 960</b>	<b>39 704</b>
Community Facilities	301	10 796	2 668	200	8 895	8 895	15 143	22 651	21 748
<i>Halls</i>	(4)	–	–	–	3 584	3 584	6 000	5 175	5 330
<i>Fire/Ambulance Stations</i>	–	–	–	200	200	200	554	1 035	1 071
<i>Libraries</i>	–	–	–	–	441	441	–	1 700	–
<i>Cemeteries/Crematoria</i>	305	–	2 668	–	–	–	–	–	–
<i>Taxi Ranks/Bus Terminals</i>	–	10 796	–	–	4 671	4 671	8 589	14 741	15 346
Sport and Recreation Facilities	1 817	2 132	–	–	10 961	10 961	14 956	16 309	17 956
<i>Outdoor Facilities</i>	1 817	2 132	–	–	10 961	10 961	14 956	16 309	17 956
<b>Investment properties</b>	<b>114</b>	<b>155</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>19 500</b>	<b>16 955</b>	<b>–</b>
Revenue Generating	–	155	–	–	–	–	19 500	16 955	–
<i>Improved Property</i>	–	155	–	–	–	–	19 500	16 955	–
Non-revenue Generating	114	–	–	–	–	–	–	–	–
<i>Improved Property</i>	114	–	–	–	–	–	–	–	–
<b>Other assets</b>	<b>7 000</b>	<b>27 348</b>	<b>–</b>	<b>10 300</b>	<b>26 902</b>	<b>26 902</b>	<b>57 169</b>	<b>28 213</b>	<b>61 641</b>
Operational Buildings	7 000	27 348	–	10 300	20 637	20 637	57 169	28 213	61 641
<i>Municipal Offices</i>	7 000	27 348	–	10 300	20 637	20 637	57 169	25 625	58 963
<i>Workshops</i>	–	–	–	–	–	–	–	2 588	2 678
Housing	–	–	–	–	6 265	6 265	–	–	–
<i>Social Housing</i>	–	–	–	–	6 265	6 265	–	–	–

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

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Intangible Assets</b>	–	–	–	–	53 992	53 992	–	–	–
Licences and Rights	–	–	–	–	53 992	53 992	–	–	–
Computer Software and Applications	–	–	–	–	53 992	53 992	–	–	–
<b>Machinery and Equipment</b>	721	–	–	–	–	–	–	–	–
Machinery and Equipment	721	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>16 919</b>	<b>151 826</b>	<b>18 218</b>	<b>50 904</b>	<b>141 817</b>	<b>141 817</b>	<b>145 418</b>	<b>117 325</b>	<b>140 819</b>
<i>Upgrading of Existing Assets as % of total capex</i>	0%	29%	5%	8%	19%	19%	17%	17%	19%
<i>Upgrading of Existing Assets as % of deprecn"</i>	5%	32%	5%	11%	34%	34%	33%	26%	29%

**Table 54 MBRR SA34c - Repairs and maintenance expenditure by asset class**

Description  R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>302 041</b>	<b>318 005</b>	<b>442 703</b>	<b>521 179</b>	<b>520 349</b>	<b>520 349</b>	<b>520 629</b>	<b>542 698</b>	<b>566 261</b>
Roads Infrastructure	69 391	87 406	102 677	117 534	117 652	117 652	118 791	123 779	129 164
Roads	68 537	87 406	58 221	80 066	80 879	80 879	80 564	83 948	87 594
Road Structures	–	–	25 300	11 999	11 999	11 999	12 410	12 932	13 498
Road Furniture	854	–	19 155	25 469	24 773	24 773	25 816	26 900	28 072
Storm water Infrastructure	40 209	–	47 654	36 795	36 424	36 424	31 785	33 120	34 553
Drainage Collection	4 489	–	12 286	16 837	13 462	13 462	10 976	11 437	11 929
Storm water Conveyance	35 720	–	35 368	19 959	22 962	22 962	20 809	21 683	22 624
Electrical Infrastructure	65 780	70 774	127 841	165 828	165 164	165 164	165 820	172 717	180 192
HV Switching Station	–	44 191	–	–	–	–	–	–	–
HV Transmission Conductors	9 357	–	4 702	7 144	7 254	7 254	5 960	6 198	6 452
MV Substations	–	–	5 485	5 202	4 702	4 702	3 892	4 054	4 225
MV Networks	32 882	26 583	95 505	124 484	124 209	124 209	128 582	133 942	139 771
LV Networks	23 541	–	22 149	28 999	28 999	28 999	27 387	28 523	29 744
Water Supply Infrastructure	92 452	–	101 463	123 010	123 110	123 110	124 335	129 557	135 207
Boreholes	–	–	352	512	512	512	334	348	362
Water Treatment Works	–	–	1 280	1 856	1 856	1 856	1 380	1 438	1 499
Distribution	92 452	–	91 275	116 467	116 467	116 467	118 553	123 532	128 929
Distribution Points	–	–	8 557	4 175	4 275	4 275	4 068	4 239	4 417
Sanitation Infrastructure	29 989	159 825	60 310	75 660	75 660	75 660	77 613	81 143	84 662
Pump Station	16 756	–	29 521	34 320	34 320	34 320	35 247	36 728	38 330
Reticulation	13 233	159 825	27 184	31 032	31 032	31 032	31 808	33 144	34 588
Waste Water Treatment Works	–	–	3 605	10 308	10 308	10 308	10 558	11 272	11 745
Rail Infrastructure	853	–	2 016	1 270	1 270	1 270	1 229	1 281	1 335
Rail Lines	853	–	2 016	1 270	1 270	1 270	1 229	1 281	1 335

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>									
Coastal Infrastructure	–	–	743	1 082	1 070	1 070	1 058	1 102	1 148
<i>Revetments</i>	–	–	743	1 082	1 070	1 070	1 058	1 102	1 148
Information and Communication Infrastructure	3 369	–	–	–	–	–	–	–	–
<i>Data Centres</i>	3 369	–	–	–	–	–	–	–	–
<b><u>Community Assets</u></b>	<b>73 421</b>	<b>68 308</b>	<b>75 754</b>	<b>100 095</b>	<b>99 502</b>	<b>99 502</b>	<b>100 488</b>	<b>104 696</b>	<b>109 284</b>
Community Facilities	68 532	4 227	66 904	89 228	90 978	90 978	92 307	96 173	100 388
<i>Halls</i>	13 634	1 632	2 815	3 876	3 876	3 876	3 888	4 051	4 228
<i>Fire/Ambulance Stations</i>	146	105	392	416	566	566	504	525	548
<i>Museums</i>	–	6	–	–	–	–	–	–	–
<i>Libraries</i>	949	466	691	1 002	1 002	1 002	1 035	1 078	1 126
<i>Cemeteries/Crematoria</i>	2 451	2 018	3 710	4 066	4 416	4 416	4 223	4 399	4 590
<i>Parks</i>	51 295	–	58 710	79 023	80 273	80 273	81 789	85 216	88 952
<i>Public Ablution Facilities</i>	58	–	554	799	799	799	822	856	894
<i>Taxi Ranks/Bus Terminals</i>	–	–	33	47	47	47	47	49	51
Sport and Recreation Facilities	4 888	64 081	8 850	10 867	8 524	8 524	8 181	8 524	8 896
<i>Outdoor Facilities</i>	4 888	64 081	8 850	10 867	8 524	8 524	8 181	8 524	8 896

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>									
<b><u>Heritage assets</u></b>	103	–	83	120	120	120	124	130	135
Historic Buildings	103	–	83	120	120	120	124	130	135
<b><u>Other assets</u></b>	<b>250</b>	<b>9 387</b>	<b>26 600</b>	<b>24 314</b>	<b>27 478</b>	<b>27 478</b>	<b>28 413</b>	<b>29 592</b>	<b>30 874</b>
Operational Buildings	188	9 298	26 139	23 651	26 815	26 815	27 723	28 873	30 124
Municipal Offices	188	9 298	26 139	23 651	26 815	26 815	27 723	28 873	30 124
Housing	62	89	460	663	663	663	690	718	750
Social Housing	62	89	460	663	663	663	690	718	750
<b><u>Computer Equipment</u></b>	–	–	11 958	10 374	10 374	10 374	7 259	7 563	7 880
Computer Equipment	–	–	11 958	10 374	10 374	10 374	7 259	7 563	7 880
<b><u>Furniture and Office Equipment</u></b>	527	–	58	28	84	84	75	78	81
Furniture and Office Equipment	527	–	58	28	84	84	75	78	81
<b><u>Machinery and Equipment</u></b>	1 308	4 664	36 065	25 589	26 422	26 422	24 409	25 434	26 497
Machinery and Equipment	1 308	4 664	36 065	25 589	26 422	26 422	24 409	25 434	26 497
<b><u>Transport Assets</u></b>	39 474	42 525	50 147	58 967	58 967	58 967	61 113	63 644	66 377
Transport Assets	39 474	42 525	50 147	58 967	58 967	58 967	61 113	63 644	66 377
<b>Total Repairs and Maintenance Expenditure</b>	<b>417 124</b>	<b>442 889</b>	<b>643 369</b>	<b>740 665</b>	<b>743 296</b>	<b>743 296</b>	<b>742 510</b>	<b>773 834</b>	<b>807 387</b>
<b>R&amp;M as a % of PPE</b>	6.7%	7.1%	10.4%	11.2%	11.5%	11.5%	11.5%	11.3%	11.4%
<b>R&amp;M as % Operating Expenditure</b>	15.1%	14.1%	19.9%	21.3%	20.6%	20.6%	27.8%	20.0%	19.9%

**Table 55 MBRR SA34d – Depreciation by asset class**

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



Table MBRR SA34d – Depreciation by asset class (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b><u>Depreciation by Asset Class/Sub-class</u></b>									
Water Supply Infrastructure	111 558	114 750	85 989	118 006	105 397	105 397	113 340	109 052	122 724
Boreholes	–	99	111	879	111	111	109	131	129
Reservoirs	2 779	13 924	13 058	14 016	12 937	12 937	13 148	8 670	9 855
Pump Stations	9 552	127	127	130	987	987	1 099	1 509	1 561
Water Treatment Works	–	7 813	7 424	7 995	8 024	8 024	7 936	8 313	6 413
Bulk Mains	60 606	12 427	51 372	12 716	50 842	50 842	49 874	29 223	28 752
Distribution	281	80 360	13 897	82 271	32 496	32 496	41 173	61 206	76 016
Distribution Points	38 340	–	–	–	–	–	–	–	–
Sanitation Infrastructure	44 561	111 743	57 411	113 652	62 417	62 417	62 243	34 593	35 968
Pump Station	22 613	3 858	3 586	3 907	3 776	3 776	3 704	3 752	3 243
Reticulation	21 948	100 729	49 425	102 467	52 689	52 689	51 915	22 681	23 490
Waste Water Treatment Works	–	4 004	2 679	4 073	2 687	2 687	2 635	2 590	1 948
Outfall Sewers	–	3 151	1 722	3 205	3 266	3 266	3 988	5 570	7 287
Solid Waste Infrastructure	528	513	548	587	715	715	702	938	1 172
Waste Transfer Stations	528	11	40	587	207	207	203	352	633
Waste Separation Facilities	–	503	508	–	508	508	499	586	539
Rail Infrastructure	162	109	92	111	559	559	843	1 932	3 131
Rail Lines	162	109	92	111	92	92	90	95	93
Rail Structures	–	–	–	–	467	467	752	1 837	3 038

Table MBRR SA34d – Depreciation by asset class (continued)

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

Table MBRR SA34d – Depreciation by asset class (continued)

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

Table MBRR SA34d – Depreciation by asset class (continued)

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

**Table 56 MBRR SA35 - Future financial implications of the capital budget**

Vote Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
<b>Capital expenditure</b>							
Vote 1 - CITY DEVELOPMENT	48 879	20 165	56 606	6 726	6 869	6 869	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	7 688	18 743	21 278	18 659	23 230	23 230	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	297	326	346	371	401	401	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	65 877	59 097	54 193	32 604	37 136	37 136	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	80 324	64 382	27 967	28 695	16 938	16 938	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	6 376	6 938	7 326	7 835	8 437	8 437	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	256	280	296	317	343	343	–
Vote 8 - FINANCIAL SERVICES	248	272	288	309	336	336	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	125 530	126 140	126 402	131 810	145 903	145 903	–
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	331 443	263 368	295 397	341 417	321 335	321 335	–
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	163 997	132 386	152 860	122 344	132 390	132 390	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	54	59	62	66	71	71	–
						–	
<b>Total Capital Expenditure</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>	<b>691 152</b>	<b>693 390</b>	<b>693 390</b>	<b>–</b>

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

Vote Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
<b>Future operational costs by vote</b>							
Vote 1 - CITY DEVELOPMENT	135 534	139 005	146 924	149 994	152 344	152 344	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	289 945	299 807	313 398	326 059	340 182	340 182	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	162 053	166 259	172 779	179 068	186 362	186 362	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	301 132	317 249	329 392	339 498	351 206	351 206	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	21 205	26 091	23 251	23 704	21 878	21 878	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	6 345	10 090	6 678	7 692	6 861	6 861	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	9 478	6 646	6 226	6 457	6 673	6 673	–
Vote 8 - FINANCIAL SERVICES	23 347	24 291	25 180	26 060	27 068	27 068	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 695 985	1 829 729	1 970 582	2 112 018	2 267 849	2 267 849	–
Vote 10 - INFRASTRUCTURE SERVICES - WATER AND SANITATION	865 099	861 036	905 725	934 067	971 586	971 586	–
Vote 11 - INFRASTRUCTURE SERVICES - TRANSPORT, ROADS AND STORMWATER	282 454	298 501	303 697	310 436	319 644	319 644	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SUPPORT SERVICES	35 191	36 149	37 726	39 217	40 966	40 966	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	48 599	48 952	49 797	51 787	54 120	54 120	–
<b>Total future operational costs</b>	<b>3 876 366</b>	<b>4 063 804</b>	<b>4 291 353</b>	<b>4 506 055</b>	<b>4 746 738</b>	<b>4 746 738</b>	<b>–</b>

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

Vote Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
<b>Future revenue by source</b>							
Property rates	617 378	648 246	674 000	700 000	721 000	721 000	–
Service charges - electricity revenue	1 790 123	1 949 444	2 123 000	2 250 000	2 317 500	2 317 500	–
Service charges - water revenue	469 986	493 485	508 290	523 538	539 245	539 245	–
Service charges - sanitation revenue	107 610	110 834	114 159	117 583	121 111	121 111	–
Service charges - refuse revenue	107 607	112 987	116 377	119 868	123 464	123 464	–
Rental of facilities and equipment	23 105	25 456	27 762	30 005	31 455	31 455	–
Interest earned - external investments	65 000	67 000	69 000	71 000	73 000	73 000	–
Interest earned - outstanding debtors	118	122	125	129	133	133	–
Fines, penalties and forfeits	57 082	58 795	60 559	62 375	64 246	64 246	–
Licences and permits	3 526	3 632	3 741	3 853	3 968	3 968	–
Agency services	6 179	6 365	6 556	6 752	6 955	6 955	–
Transfers and subsidies	441 914	469 277	473 324	473 324	473 324	473 324	–
Other revenue	36 284	37 508	38 777	40 091	41 633	41 633	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	172 956	174 288	174 517	164 420	164 420	164 420	–
<b>Total future revenue</b>	<b>3 898 867</b>	<b>4 157 438</b>	<b>4 390 185</b>	<b>4 562 939</b>	<b>4 681 453</b>	<b>4 681 453</b>	<b>–</b>
<b>Net Financial Implications</b>	<b>808 467</b>	<b>598 522</b>	<b>644 189</b>	<b>634 268</b>	<b>758 675</b>	<b>758 675</b>	<b>–</b>

Table 57 MBRR SA36 - Detailed capital budget per municipal vote

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



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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Energy Sources		132/11KV SCORPIO SUBSTATION REFURB	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	HV Substations	Whole of the Municipality	–	1 000	–	5 987	4 405
Energy Sources		132kV Overhead Line Refurb	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	HV Transmission Conductors	Whole of the Municipality	458	3 182	3 000	2 500	12 000
Energy Sources		Aquadene Development	Upgrading	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Umhlatuze:Ward:Ward 26	–	–	–	–	–
Energy Sources		Aquadene Development	Upgrading	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Umhlatuze:Ward:Ward 26	3 743	123	–	–	–
Energy Sources		AQUADENE DEVELOPMENT	New	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	6 429	9 592	–	–
Energy Sources		Aquadene Development (IUDG)	Upgrading	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Umhlatuze:Ward:Ward 26	4 948	–	–	–	–
Energy Sources		Contract UMH386-18/19	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	HV Transmission Conductors	Whole of the Municipality	7 422	28 343	–	–	–
Energy Sources		CONTRACT UMH390-17/18	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	4 626	2 113	–	–	–
Energy Sources		Elect of Empangeni Mega House Proj (CRR)	New	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	2 133	–	–	–	–
Energy Sources		ELECTR OF EMPANGENI MEGA HOUSE PROJ PH1	New	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	6 742	3 980	–	–
Energy Sources		Electrf of Empangeni Mega House Project	New	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	–	–	–	–
Energy Sources		Electrf of Empangeni Mega Housing - Ph 1	New	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	10 407	20 109	23 681	14 291
Energy Sources		Electrf of Empangeni Mega Housing - Ph 1	New	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	511	–	–	–	–
Energy Sources		Electrical Test Equipment (O&M)	New	An efficient and responsible electricity network	Inclusion and access			Whole of the Municipality	(2 169)	–	–	–	–
Energy Sources		Energy Saving Initiative	New	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	4 808	5 000	5 000	8 620	10 011
Energy Sources		John Ross/Empang Main Road Str Light Ins	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	–	–	–	–	–
Energy Sources		LV ELECTRICAL NETWORK REFURBISHMENT	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	(212)	–	–	–	–
Energy Sources		Mv Electr Network Refurbishment	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	(3 680)	–	–	–	–
Energy Sources		MV ELECTRICAL NETWORK REFURBISHMENT	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	5 777	1 964	8 000	8 191
Energy Sources		NEW HOUSING DEVELOPMENTS ELECTR (INEP)	New	An efficient and responsible electricity network	Inclusion and access	Electricity	MV Networks	Whole of the Municipality	–	–	–	7 000	8 000
Energy Sources		NGWELEZANE POLE REPLACEMENT	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	(76)	–	–	–	–
Energy Sources		Purchasing of 19 Chairs for Civic Centre	New	An efficient and responsible electricity network	Inclusion and access			Whole of the Municipality	–	500	–	–	–
Energy Sources		Replace of Non-Energy Efficient Electr E	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	–	4 500	4 000	5 000	–
Energy Sources		Tools for Electricity Dept	New	An efficient and responsible electricity network	Inclusion and access			Whole of the Municipality	–	–	144	158	168
Energy Sources		Contract UMH153-17/18	New	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	9 717	6 000	5 000	7 522	8 000
Energy Sources		Install of Str Light in Various Areas	New	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	(922)	1 186	3 596	3 940	3 178
Energy Sources		INSTALLATION OF HIGH MAST STRUCTURES	New	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	(10 028)	–	–	–	–
Energy Sources		JOHN ROSS/EMP MAIN ROAD STLIGHTING INST	Renewal	An efficient and responsible electricity network	Inclusion and access	Electricity	LV Networks	Whole of the Municipality	–	2 073	2 800	3 000	3 000
Energy Sources		INST OF TELECOMMS NETWORK FOR ENTIRE COU	Renewal	An efficient and responsible electricity network	Inclusion and access	Information and Communication	Data Centres	Whole of the Municipality	–	925	–	–	–
Energy Sources		Install of Telecom Netw for Entire COU	New	An efficient and responsible electricity network	Inclusion and access	Information and Communication	Core Layers	Whole of the Municipality	188	–	–	–	–

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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Energy Sources		INSTALLATION OF APN CONNECTIVITY SYSTEM	Renewal	An efficient and responsible economic network	Inclusion and access	S,L&R	Computer Software and Applications	Whole of the Municipality	-	1 128	397	435	462
Environmental Protection		INDIGENT OFFICE REFURBISHMENT	New	A diverse, socially cohesive society with a common	Growth	Operational Buildings	Municipal Offices	Whole of the Municipality	(26)	-	-	-	-
Executive and Council		Cost Furniture and Equipment	New	Respons, account, effective and efficient local govern	Governance			Whole of the Municipality	-	-	73	76	78
Executive and Council		FURNITURE - OFFICE OF MUNICIPAL MANAGER	New	Respons, account, effective and efficient local govern	Governance			Whole of the Municipality	-	51	54	59	62
Finance and Administration		Cost Furniture and Equipment	New	Respons, account, effective and efficient local govern	Governance			Whole of the Municipality	-	-	20	21	22
Finance and Administration		REPLACEMENT OF OFFICE EQUIPMENT	New	Respons, account, effective and efficient local govern	Governance			Whole of the Municipality	-	-	7	7	8
Finance and Administration		1 X DOUBLE CAB 4X4 WITH CANOPY & EXTRA'S	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	250	-	-	-
Finance and Administration		13 X DOUBLE CAB 4X4 WITH CANOPIES AND EX	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	6 500	-	-	-
Finance and Administration		3 X 10 Ton Tipper Truck	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	1 781	-	-	-
Finance and Administration		4 X TLB 4X4 (URBAN WATER & SANITATION)	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	4 288	-	-	-
Finance and Administration		5 X 16000L WATER TANKERS	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	1 500	1 500	1 500
Finance and Administration		Asset Take-On Acquisition: MOVABLE	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	(308)	-	-	-	-
Finance and Administration		HORSE AND LOW BED TRAILER X 1	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	2 500	2 500	2 500
Finance and Administration		Insurance replacement fleet	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	-	-	-
Finance and Administration		RECYCLING TRUCK	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	1 200	1 200	1 200
Finance and Administration		Refuse Trucks	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	8 000	6 000	6 000	3 000
Finance and Administration		Replace Vehicles	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	9 867	16 334	17 897	18 976
Finance and Administration		Replacement of BMW	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	-	-	-
Finance and Administration		Replacement of Fleet (Insurance Claims)	Renewal	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	625	-	-	-
Finance and Administration		Replacement of Yellow Plant (CRR funded)	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	4 538	-	-	-
Finance and Administration		SKIP LOADER	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	2 398	2 400	2 420
Finance and Administration		SUPERSUCKER X 1	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	3 000	3 000	3 000
Finance and Administration		TIPPER TRUCK WITH GRABLINE	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	1 700	-	1 800
Finance and Administration		Tools for Fleet Management	Renewal	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	462	-	-	-
Finance and Administration		TRACTOR 4X4 WITH A SLASHER	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	800	800	800
Finance and Administration		TRAILER MOUNTED 6 INCH WATER PUMP	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	500	500	500
Finance and Administration		TRUCK MOUNTED JETTING MACHINE WITH 5000L	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	6 000	6 000	6 000

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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Finance and Administration	OCCUPATIONAL CLINIC	UPGRADING	A skilled and capable wforce to support an igrowth	Governance	Operational Buildings	Municipal Offices	Whole of the Municipality	1 475	25	–	–	–	
Finance and Administration	OCCUPATIONAL clinic	UPGRADING	A skilled and capable wforce to support an igrowth	Governance	Operational Buildings	Municipal Offices	Whole of the Municipality	–	505	–	–	–	
Finance and Administration	Occupational Health Clinic Equip	New	A skilled and capable wforce to support an igrowth	Governance			Whole of the Municipality	–	79	112	122	130	
Finance and Administration	Office Furniture for Occupational Clinic	New	A skilled and capable wforce to support an igrowth	Governance			Whole of the Municipality	–	–	112	122	130	
Finance and Administration	Evacuation Chair (Ohs)	New	Quality basic education	Governance			Whole of the Municipality	–	40	–	–	–	
Finance and Administration	OFFICE FURNITURE: HUMAN RESOURCES	New	Quality basic education	Governance			Whole of the Municipality	–	–	33	36	37	
Finance and Administration	Asset Management Software	New	Respons, account, effective and effci local govern	Governance	S,L&R	Computer Software and Applications	Whole of the Municipality	–	–	–	–	–	
Finance and Administration	Asset Take-On Acquisition: Non-Infrastr	New	Respons, account, effective and effci local govern	Governance			Whole of the Municipality	(28)	–	–	–	–	
Finance and Administration	CCTV Fleet Workshop	New	Respons, account, effective and effci local govern	Governance			Whole of the Municipality	–	230	–	–	–	
Finance and Administration	Computer Equipm for Water and Sanitation	New	Respons, account, effective and effci local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality	–	–	500	500	500	
Finance and Administration	Data Points New / Additional	New	Respons, account, effective and effci local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality	–	269	90	95	99	
Finance and Administration	Disaster Management Building Comm System	New	Respons, account, effective and effci local govern	Governance	S,L&R	Computer Software and Applications	Whole of the Municipality	–	626	–	–	–	
Finance and Administration	DISASTER MANAGEMENT BUILDING COMMUNIC	New	Respons, account, effective and effci local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality	648	–	–	–	–	
Finance and Administration	Donations: In Kind: Computer Equipment	New	Respons, account, effective and effci local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality	64	–	–	–	–	
Finance and Administration	ELECTR METER DATA UNIFICATION SYSTEM	New	Respons, account, effective and effci local govern	Governance	S,L&R	Computer Software and Applications	Whole of the Municipality	–	–	–	–	–	
Finance and Administration	ERP SAP Implementation	New	Respons, account, effective and effci local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality	–	–	–	–	–	
Finance and Administration	Firewall	New	Respons, account, effective and effci local govern	Governance	S,L&R	Computer Software and Applications	Whole of the Municipality	–	1 715	–	–	–	
Finance and Administration	FRAUD AND SECURITY MANAGEMENT SYSTEM	New	Respons, account, effective and effci local govern	Governance	S,L&R	Computer Software and Applications	Whole of the Municipality	–	–	–	–	–	
Finance and Administration	INTERNAL CCTV CAMERAS 8/21/UMH368-17/18	New	Respons, account, effective and effci local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality	522	398	–	–	–	
Finance and Administration	It Equip : Backup Battery	New	Respons, account, effective and effci local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality	–	20	–	–	–	
Finance and Administration	Laptops and 2 Screens (Eap)	Renewal	Respons, account, effective and effci local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality	–	25	–	–	–	
Finance and Administration	Mobile GIS Database Enhavem and Capturin	Renewal	Respons, account, effective and effci local govern	Governance			Whole of the Municipality	0	–	–	–	–	
Finance and Administration	Network Infrastructure Upgrd	UPGRADING	Respons, account, effective and effci local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality	1 265	3 470	3 150	3 400	3 500	
Finance and Administration	New & Replace of It Related Equip	New	Respons, account, effective and effci local govern	Governance	Computer Equipment	Computer Equipment	Whole of the Municipality	–	5 390	2 386	2 600	2 800	
Finance and Administration	Office Equip (Blow Breathalyzer)	New	Respons, account, effective and effci local govern	Governance			Whole of the Municipality	–	–	–	–	–	
Finance and Administration	Permit Card Printer	Renewal	Respons, account, effective and effci local govern	Governance			Whole of the Municipality	–	–	–	–	–	
Finance and Administration	Public Wifi	New	Respons, account, effective and effci local govern	Governance	Information and Communication	Data Centres	Whole of the Municipality	239	1 794	250	344	427	
Finance and Administration	SAP FINANCIAL ERP SYSTEM (AM)	UPGRADING	Respons, account, effective and effci local govern	Governance	S,L&R	Computer Software and Applications	Whole of the Municipality	(60 721)	–	–	–	–	
Finance and Administration	SAP FINANCIAL ERP SYSTEM (BD)	UPGRADING	Respons, account, effective and effci local govern	Governance	S,L&R	Computer Software and Applications	Whole of the Municipality	8 284	53 992	–	–	–	
Finance and Administration	Equip for Legal Serv	New	Respons, account, effective and effci local govern	Governance			Whole of the Municipality	–	–	6	5	5	
Finance and Administration	9MM PISTOLS	New	Crite a better South Africa and contribute to a bet	Growth			Whole of the Municipality	–	45	45	50	53	
Finance and Administration	Furniture for SCM Stores Second Floor	New	An effci effci and developm-orien public service	Governance			Whole of the Municipality	–	–	–	–	–	

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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Housing		Roof Replacement Esikhaleni Flats	Upgrading	An efficient and responsible economic network	Inclusion and access	Housing	Social Housing	Umhlathuze:Ward:Ward 17	-	6 265	-	-	-
Other		R/BAY Airport Air Side Pavements	Upgrading	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	11 000	11 385	-
Other		R/BAY Airport Backup System	Upgrading	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	1 500	1 500	-
Other		R/BAY Airport Fencing	Upgrading	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	4 000	-	-
Other		R/BAY Airport Fire Equipment	New	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	-	-	12 000
Other		R/BAY Airport Land Side Pavements	Upgrading	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	1 000	2 000	-
Other		R/BAY Airport Refurb/Structural Repairs	Upgrading	An efficient and responsible economic network	Inclusion and access			Whole of the Municipality	-	-	2 000	2 070	-
Planning and Development		INFR TO ASSIST SMME PROJ WITH OUTD ADV	New	Decent employment through inclusive growth	Growth	Roads	Road Furniture	Whole of the Municipality	(327)	-	-	-	-
Planning and Development		Alkanstrand Detailed Planning & Design	New	Decent employment through inclusive growth	Growth	Coastal	Promenades	Whole of the Municipality	-	1 000	-	-	-
Planning and Development		Asset Take-On Acquisition: Non-Infrastr	New	Decent employment through inclusive growth	Growth			Whole of the Municipality	-	-	-	-	-
Planning and Development		Construction of Market Stalls (Nseleni)	New	Decent employment through inclusive growth	Growth	Community Facilities	Stalls	Whole of the Municipality	1 272	-	-	-	-
Planning and Development		DESIGNS AND PLANS FOR WATERFRONT AREA	New	Decent employment through inclusive growth	Growth	Coastal	Piers	Whole of the Municipality	-	1 434	1 511	1 650	5 000
Planning and Development		Donations: In Kind: Land: Dept Human Set	New	Decent employment through inclusive growth	Growth			Whole of the Municipality	237	-	-	-	-
Planning and Development		Empangeni Business Hub	New	Decent employment through inclusive growth	Growth	Operational Buildings	Municipal Offices	Whole of the Municipality	557	-	-	-	-
Planning and Development		EMPANGENI REVITALIZATION PROJECT	Renewal	Decent employment through inclusive growth	Growth	Operational Buildings	Municipal Offices	Umhlathuze:Ward:Ward 23	-	328	-	-	-
Planning and Development		EMPANGENI REVITALIZATION PROJECT	Upgrading	Decent employment through inclusive growth	Growth	Operational Buildings	Municipal Offices	Umhlathuze:Ward:Ward 23	-	3 539	47 245	18 380	51 464
Planning and Development		Furniture City Development	New	A skilled and capable workforce to support an igrowth	Growth			Whole of the Municipality	-	-	123	135	142
Public Safety		Fire Fighting Equip	New	Create a better South Africa and contribute to a bet	Growth			Whole of the Municipality	-	618	884	969	1 027
Public Safety		Fire Station :Upgr and Tiling of Contr R	Upgrading	Create a better South Africa and contribute to a bet	Growth	Community Facilities	Fire/Ambulance Stations	Whole of the Municipality	-	200	-	-	-
Road Transport		Annual Kerb Replace Contr (Replace 161)	Renewal	An efficient and responsible economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	-	1 749	1 500	1 500	1 500
Road Transport		Annual kerb replacement	Renewal	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	13	-	-	-	-
Road Transport		Annual Walkway Rehab (Repl I/CNBD1.162)	Renewal	An efficient and responsible economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	-	1 838	1 500	1 500	1 500
Road Transport		Annual Walkway Rehabilitation	Renewal	An efficient and responsible economic network	Inclusion and access	Roads	Road Furniture	Whole of the Municipality	586	-	-	-	-
Road Transport		Aquadene Bulk Serv (Roads & Stormwater)	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	(7 418)	-	-	-	-
Road Transport		AQUADENE BULK SERVICES (ROADS & STORMW)	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	-	4 757	-	-	-
Road Transport		Arterial Framework Plan Renewal	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	-	288	1 000	-	-
Road Transport		CIA Project Roads and Related Services -	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Umhlathuze:Ward:Ward 2	3 657	-	-	-	-
Road Transport		Coastal Erosion Protection	New	An efficient and responsible economic network	Inclusion and access	Coastal	Sand Pumps	Whole of the Municipality	-	2 200	3 000	3 000	3 000
Road Transport		Construction of Steel bridge	Renewal	An efficient and responsible economic network	Inclusion and access	Roads	Road Structures	Umhlathuze:Ward:Ward 2	-	3 000	-	5 000	23 000
Road Transport		DESIGN&CONSTR: CENTR INDUST AREA LINK RD	New	An efficient and responsible economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	-	29 361	18 000	20 000	22 000
Road Transport		Empangeni A Taxi Rank	Upgrading	An efficient and responsible economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathuze:Ward:Ward 5	-	4 546	2 000	-	-

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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Road Transport		Esikhaleni Intersection	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	23 193	15 000	23 209	20 000	–
Road Transport		Esikhaleni Mall Intersection Upgrade	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	–	15 000	–	–
Road Transport		Intersection Upgrade - Knorhaan Baai & A	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Umhlatuze:Ward:Ward 1	549	–	–	–	–
Road Transport		Mzingazi/Tuzi Gazi Steel Bridge	Renewal	An efficient and responsive economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	–	5 812	3 000	–	–
Road Transport		Pedestrian Bridges	New	An efficient and responsive economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	23	907	20 962	10 000	10 360
Road Transport		RFQ Construction of Bus Shelters ward 22	New	An efficient and responsive economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	(381)	1 297	2 000	1 500	1 500
Road Transport		Road Resealing	Renewal	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Umhlatuze:Ward:Ward 2	30	3	–	14 686	15 000
Road Transport		Roads Resealing	Renewal	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	5 036	24 164	20 000	–	–
Road Transport		Sustainable Rural Roads	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	735	251	–	–	–
Road Transport		Traffic Calming	New	An efficient and responsive economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	171	1 065	1 000	1 000	1 000
Road Transport		Upgrade Roads - Empangeni & Aquadene	Upgrading	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	1 232	1 500	9 000	15 000
Road Transport		UPGR & NEW BULK SERV FOR AQUADENE HOUSING	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	9 000	–	–	–
Road Transport		UPGR & NEW BULK SERV FOR DMV HOUSING	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	17 040	–	–	–
Road Transport		UPGR & NEW BULK SERVICES FOR MEGA HOUSING	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	3 536	800	18 000	20 000
Road Transport		Upgr and Sign of Intersect. Tasselberry	Upgrading	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	1 520	–	–	–
Road Transport		Upgrd & New Bulk Serv Mega Housing	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	1 964	–	–	–	–
Road Transport		Upgrd & Signalise of 1 Intersection With	Upgrading	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Umhlatuze:Ward:Ward 1	–	2 519	1 000	–	–
Road Transport		URBAN ROADS FURNITURE	New	An efficient and responsive economic network	Inclusion and access			Whole of the Municipality	–	–	–	–	–
Road Transport		Walkways	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	289	–	–	–	–
Road Transport		Walkways (Replace project ICNBD1.184)	New	An efficient and responsive economic network	Inclusion and access	Roads	Road Structures	Whole of the Municipality	(72)	1 055	1 000	1 000	1 000
Road Transport		ENSELENI KWAKHOZA - PHASE 1	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	2 550	–	–	–
Road Transport		MANDLAZINI - PHASE 1B	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	5 000	–	5 000	17 000
Road Transport		Roads Projects - Phase 3 Kwakhoza	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	11 722	–	–	–	–
Road Transport		RURAL ROADS: COUNTER FUNDING	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	(411)	–	–	–	–
Road Transport		Sustainable Rural Roads	New	An efficient and responsive economic network	Inclusion and access	Roads	Roads	Whole of the Municipality	–	9 809	4 709	5 000	8 000
Road Transport		EMPANGENI B TAXI RANK	Upgrading	An efficient and responsive economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	–	–	–	3 000	–
Road Transport		Enseleni Taxi Rank Upgrade	Upgrading	An efficient and responsive economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	10 541	–	1 589	1 741	1 846
Road Transport		Nseleni Taxi Rank	Upgrading	An efficient and responsive economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	41	124	–	–	–
Road Transport		RICHARDS BAY TAXI RANK - PHASE 2	Upgrading	An efficient and responsive economic network	Inclusion and access	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	–	–	5 000	10 000	13 500

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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
	Public Safety	Cameras for Evidence Collection	New	Cite a better South Africa and contribute to a bet	Growth			Whole of the Municipality	–	9	9	–	–
	Public Safety	DIGITAL RADIOS: TRAFFIC ADMIN	New	Cite a better South Africa and contribute to a bet	Growth			Whole of the Municipality	–	91	28	–	–
	Public Safety	Equip for Traffic	New	Cite a better South Africa and contribute to a bet	Growth			Whole of the Municipality	–	110	90	125	132
	Public Safety	FURNITURE FOR TRAFFIC SECTION	New	Cite a better South Africa and contribute to a bet	Growth			Whole of the Municipality	–	146	100	125	132
	Public Safety	Industrial Printer for Traffic Admin	Renewal	Cite a better South Africa and contribute to a bet	Growth			Whole of the Municipality	–	71	–	–	–
	Road Transport	Equipment For Traffic Licensing	New	An efficompnet and responsi econ inf network	Inclusion and access			Whole of the Municipality	–	65	25	20	13
	Road Transport	FURNITURE FOR TRAFFIC LICENCING	New	An efficompnet and responsi econ inf network	Inclusion and access			Whole of the Municipality	–	168	–	7	16
	Sport and Recreation	Portable Tower X 2	New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	500	592	648	687
	Sport and Recreation	Kids Park - Recreational Facilities	New	A diverse, socially cohesive society with a common	Growth	Community Facilities	Parks	Whole of the Municipality	–	–	–	–	3 000
	Sport and Recreation	PAVING OF ESIKHALENI & NGWELEZANE PARK	New	A diverse, socially cohesive society with a common	Growth	Community Facilities	Parks	Whole of the Municipality	(263)	–	–	–	–
	Sport and Recreation	Replace of Slashers	New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	–	200	200	200
	Sport and Recreation	Replacement : Slashers	New	A diverse, socially cohesive society with a common	Growth			Umhlathuze:Ward:Ward 26	–	–	200	200	200
	Sport and Recreation	RIDE ON MOWERS	New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	–	3 751	–	2 500
	Sport and Recreation	Improv / Renovs to Empangeni Pool	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	400	500	1 000
	Sport and Recreation	Improv / Renovs to Brackenhams Pool	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	400	500	1 000
	Sport and Recreation	Improv / Renovs to Esikhaleni Pool	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	300	1 000	2 000
	Sport and Recreation	Improv / Renovs to Meerensee Pool	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	300	428	1 000	481
	Sport and Recreation	KWADLANGEZA SWIMMING POOL	New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	95	17 203	11 659	–	–
	Sport and Recreation	Lane Reels	New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	100	50	1 112	2 000
	Sport and Recreation	VULINDELA/KWADLANGEZA SWIMMING POOL	New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	16 910	21 702	8 920
	Sport and Recreation	Construction Of Esikhaleni Fitness Centr	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	2 281	4 150	10 943	10 937	10 097
	Sport and Recreation	Construction Of Kick-Abouts X 2	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(32)	250	–	–	–
	Sport and Recreation	DESIGN NEW ASTROTURF SOCCER FIELDS	New	A diverse, socially cohesive society with a common	Inclusion and access	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	2 338	2 000	2 000
	Sport and Recreation	ENSELENI OUTDOOR GYM 8/21/UMH488-18/19	Renewal	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	3 400	500	–	–
	Sport and Recreation	INSTALL IRRIG SYST AT CENT SPORT COMPLEX	New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(304)	–	–	–	–
	Sport and Recreation	INSTALLATION OF IRRIGATION SYSTEM	New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	146	–	–	–
	Sport and Recreation	INSTALLATION OF OUTDOOR GYM	New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(126)	–	–	–	–
	Sport and Recreation	Machinery For Sport Facilities Maintenanc	New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	932	1 000	1 130	1 700
	Sport and Recreation	Madlebe Sport Field Upgrade	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	1 652	–	–	–

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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Sport and Recreation	REFURB KHAYALETHU ABLUTION FACILITY	Renewal	A diverse, socially cohesive society with a common	Growth	Community Facilities	Public Ablution Facilities	Umhlathuze:Ward:Ward 20	–	–	–	1 223	–	–
Sport and Recreation	Resurf: 4 X Volleyball Court - Cent Cmpl	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	2 000	–	–	–	–
Sport and Recreation	RESURFACE & FENCE: JABULANI COMBO COURT	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 28	–	–	–	620	–	–
Sport and Recreation	SPORT AND RECREATION : FURNITURE	New	A diverse, socially cohesive society with a common	Growth			Whole of the Municipality	–	500	–	–	–	–
Sport and Recreation	UPGRADE : BHUCANANA SPORT CENTRE	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	600	–	–	–	–
Sport and Recreation	UPGRADE OF ATHLETIC TRACK	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 2	(6 656)	744	–	–	–	–
Sport and Recreation	UPGRADE OF BRACKENHAM SPORTS FIELD	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 26	–	–	–	1 500	2 000	3 000
Sport and Recreation	FENCING : UMHATHUZE STADIUM	Renewal	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	738	1 749	–	–	–	–
Sport and Recreation	STRUCTURAL ASSESSMENT : UMHATHUZE	Upgrading	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	365	365	372	378	378
Sport and Recreation	Umhlathuze Stadium Master Plan	New	A diverse, socially cohesive society with a common	Growth	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 2	1 248	599	7 498	7 600	7 700	7 700
Waste Management	ESTABLISHMENT OF KWADLANGEZWA/ESIKHALENI	New	An efficient and responsible network	Inclusion and access	Solid Waste	Waste Processing Facilities	Whole of the Municipality	–	–	–	–	–	4 655
Waste Management	REPL PORTION OF FENCE AT ALTON TRANS STN	New	An efficient and responsible network	Inclusion and access	Solid Waste	Waste Transfer Stations	Whole of the Municipality	(149)	–	–	–	–	–
Waste Management	Skips	Renewal	An efficient and responsible network	Inclusion and access			Umhlathuze:Ward:Ward 2	–	2 879	–	–	–	–
Waste Management	UPGRADE : ALTON TRANSFER STATION	Upgrading	An efficient and responsible network	Inclusion and access	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	1 104	–	2 797	–	–
Waste Management	Upgrade Enseleni Mzingazi Material Rec	Upgrading	An efficient and responsible network	Inclusion and access	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	1 399	–	–	–	–
Waste Water Management	Replacement Of Pumps	Renewal	An efficient and responsible network	Inclusion and access	Water	Pump Stations	Umhlathuze:Ward:Ward 2	741	–	–	–	–	–
Waste Water Management	Security Fence for Pumpstations	Renewal	An efficient and responsible network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	2 000	–	–	–	–
Waste Water Management	8/21/UMH87-16/17 Invoice number 18	New	An efficient and responsible network	Inclusion and access	Sanitation	Outfall Sewers	Whole of the Municipality	21 327	17 483	2 000	–	–	–
Waste Water Management	Aquadene Bulk Services (Sanitation)	New	An efficient and responsible network	Inclusion and access	Sanitation	Reticulation	Umhlathuze:Ward:Ward 4	–	2 500	–	–	–	–
Waste Water Management	Arboretum Upgr of W Water Works Elect In	Upgrading	An efficient and responsible network	Inclusion and access	Sanitation	Waste Water Treatment Works	Whole of the Municipality	2 458	–	–	–	–	–
Waste Water Management	Dumisani Makahye Village Bulk Services (	New	An efficient and responsible network	Inclusion and access	Water	Bulk Mains	Whole of the Municipality	150	4 174	–	–	–	–
Waste Water Management	EMPANG UPGR OF WASTE WATER TREATM PLANT	Upgrading	An efficient and responsible network	Inclusion and access	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	–	1 000	5 987	5 987
Waste Water Management	eNseleni Sewer Upgrdae	Upgrading	An efficient and responsible network	Inclusion and access	Sanitation	Outfall Sewers	Umhlathuze:Ward:Ward 6	–	–	2 000	3 000	10 000	10 000
Waste Water Management	Furniture for Water and Sanitation Sect	New	An efficient and responsible network	Inclusion and access			Whole of the Municipality	–	70	–	–	–	–
Waste Water Management	HILLVIEW SEWER PUMPLINE UPGRADE	Renewal	An efficient and responsible network	Inclusion and access	Water	Distribution	Whole of the Municipality	(713)	–	–	–	–	–
Waste Water Management	MANDLANZINI AGRI VILL SEWER NETW INSTALL	New	An efficient and responsible network	Inclusion and access	Sanitation	Reticulation	Whole of the Municipality	(15 875)	–	–	–	–	–
Waste Water Management	Mandlanzini Agri Village Sewer	New	An efficient and responsible network	Inclusion and access	Sanitation	Outfall Sewers	Whole of the Municipality	711	150	–	14 000	10 000	10 000
Waste Water Management	Mzingazi Sewer Reticulation	Upgrading	An efficient and responsible network	Inclusion and access	Sanitation	Outfall Sewers	Whole of the Municipality	3 484	11 500	20 000	5 000	–	–
Waste Water Management	Nseleni Upgr of W Water Works Elec Infra	Upgrading	An efficient and responsible network	Inclusion and access	Sanitation	Waste Water Treatment Works	Whole of the Municipality	669	–	–	–	–	–
Waste Water Management	Refurbishment Waste Water Treatment Work	New	An efficient and responsible network	Inclusion and access	Sanitation	Waste Water Treatment Works	Umhlathuze:Ward:Ward 2	–	5 000	–	–	–	–
Waste Water Management	Rural Sanitation	New	An efficient and responsible network	Inclusion and access	Sanitation	Reticulation	Whole of the Municipality	(71 052)	59 543	5 000	15 000	20 000	20 000
Waste Water Management	Security Fence for Waste Water Treatment	Upgrading	An efficient and responsible network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	2 000	–	–	–	–

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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Waste Water Management	SEWERAGE NETWORK: COUNTER FUNDING	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Reticulation	Whole of the Municipality	(5 712)	–	–	–	–	–
Waste Water Management	SEWERAGE NETWORK: COUNTER FUNDING	New	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Reticulation	Whole of the Municipality	868	–	–	–	–	–
Waste Water Management	Upgrade - Vulindlela Sewer Pipeline	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Sanitation	Reticulation	Umhlatuze:Ward:Ward 30	225	1 500	2 000	–	–	–
Waste Water Management	BULK STORMWATER INFRASTRUCTURE	New	An effiicompel and responsi econ inf network	Inclusion and access	Stormwater	Conveyance	Whole of the Municipality	–	–	38 416	1 200	–	–
Water Management	Laboratory Equipment	New	An effiicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	–	5 063	3 000	3 000	1 000	1 000
Water Management	Water Quality Equipment	New	An effiicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	–	1 000	2 000	2 000	1 000	1 000
Water Management	Constr Bulk Pipeline from Vul Reserv to	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 10	10 220	–	–	–	–	–
Water Management	CONSTR OF 3ML RESERVOIR NTAMBANANA	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Whole of the Municipality	–	–	10 000	10 000	–	–
Water Management	Constr of Rd Crossing Water Bulk Pipelin	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 13	2 349	–	–	–	–	–
Water Management	EMPANGENI PIPE REPLACEMENT (NYALA PARK )	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 9	–	–	–	5 000	5 000	–
Water Management	Lake Cubu Water Bulk Pipeline	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Bulk Mains	Whole of the Municipality	6 834	–	–	–	–	–
Water Management	MKHWANAZI NORTH - ZONE B	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	500	–	–	–	–
Water Management	MKHWANAZI NORTH - ZONE C	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	500	–	–	–	–
Water Management	MKHWANAZI NORTH - ZONE G	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	–	–	–	10 000
Water Management	MKHWANAZI NORTH - ZONE R	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	5 500	10 000	11 000	–	–
Water Management	MKHWANAZI NORTH - ZONE U	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	11 045	–	–	–	–
Water Management	MKHWANAZI NORTH RETICULATION ZONE U	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	1 470	–	–	–	–	–
Water Management	New Water Meters (Rural) - Kwa-Dube Trid	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution Points	Whole of the Municipality	989	–	–	–	–	–
Water Management	NGWELEZANE A PIPE REPLACEMENT	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 27	–	–	–	5 000	4 000	–
Water Management	Ntambana Boreholes	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Boreholes	Whole of the Municipality	1 478	–	–	–	–	–
Water Management	NTAMBANANA BULK WATER SUPPLY	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Bulk Mains	Whole of the Municipality	–	–	15 000	–	–	15 000
Water Management	Rural/Semi-Urban Areas	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	24 275	–	–	–	–	–
Water Management	WATER DISTRIBUTION: COUNTER FUNDING	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	(4 464)	–	–	–	–	–
Water Management	WATER RETICULATION SYSTEM WARD 18 & 22	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	3 422	3 422	3 422	3 422
Water Management	200 Static Tanks	New	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 2	–	1 000	500	1 000	500	500
Water Management	9 WATER PUMPS 4INCH	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Water	Boreholes	Whole of the Municipality	(192)	–	–	–	–	–
Water Management	ALTON NORTH AND SOUTH WATER PIPE REPLACE	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 2	–	–	8 000	12 000	8 000	8 000
Water Management	Alton Pipe Replacement	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 2	–	–	2 750	8 000	10 000	10 000
Water Management	BIRDWOOD PIPE REPLACEMENT	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 4	–	–	–	–	–	7 000
Water Management	Disaster Management	New	An effiicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	–	–	–	–	–	–



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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Water Management	Water Management	Empangeni Mega Housing Bulk Services (Wa	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Bulk Mains	Whole of the Municipality	72	2 468	–	–	–
Water Management	Water Management	eMpangeni Pipe Replacement	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	5 519	–	–	–	–
Water Management	Water Management	EMPANGENI PIPE REPLACEMENT	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 9	–	–	–	4 000	7 000
Water Management	Water Management	EMPANGENI WATER NETW IMPROVEMENTS (WSIG)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	(4 937)	–	–	–	–
Water Management	Water Management	EMPANGENI WATER NETWORK IMPROVEM (MWIG)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	(3 614)	–	–	–	–
Water Management	Water Management	Furniture for Water and Sanitation Secti	New	An efficicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	–	–	500	500	500
Water Management	Water Management	LINE REPL-MANDLAZINI RES TO NSELENI P/S/T	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	–	5 000	18 000
Water Management	Water Management	Mandanzini Upgr of Water Works Elect In	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	1 257	–	–	–	–
Water Management	Water Management	Meerenseepipe Replacement (Wsig) (Ph I)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 2	5 689	5 000	–	–	–
Water Management	Water Management	Mzingazi Upgr of W Works In Elect Infrs	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	530	–	–	–	–
Water Management	Water Management	Mzingazi Upgrd of Water Works In Electr	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Water Treatment Works	Whole of the Municipality	–	4 000	2 000	500	–
Water Management	Water Management	New Reservoir: kwaDube Area (Mpembeni)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Whole of the Municipality	2 851	–	–	–	–
Water Management	Water Management	NGW MADLEBE RESERV: UPGR W/WRKS ELE INFR	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Water Treatment Works	Umhlatuze:Ward:Ward 2	–	4 800	2 000	500	–
Water Management	Water Management	NSELENI PIPE REPLACEMENT (PHASE II)	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	(5 619)	–	–	–	–
Water Management	Water Management	Nseleni Pipe Replacement (Wsig) (Phase I)	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	2 751	–	–	–	–
Water Management	Water Management	NSELENI UPGR OF WATER PUMPSTN ELEC INFR	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Pump Stations	Whole of the Municipality	–	4 000	2 000	500	–
Water Management	Water Management	Ntambanana Water Reticulation	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	16 011	38 389	–	–	–
Water Management	Water Management	NTAMBANANA WATER RETICULATION	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	63 455	156 638	28 000	32 000
Water Management	Water Management	Ntambanana Water Reticulation (IUDG)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	3 730	–	–	–	–
Water Management	Water Management	P/CRESCENT: UPGR WATER PUMPSTN ELEC INFR	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Pump Stations	Whole of the Municipality	–	3 900	2 000	500	988
Water Management	Water Management	Package Plant	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	5 000	–	3 500	8 946	5 000
Water Management	Water Management	Reduction Of Non-Revenue (CRR)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	1 450	–	–	–	–
Water Management	Water Management	Reduction Of Non-Revenue (Wsig)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	7 998	10 000	22 000	10 000	6 000
Water Management	Water Management	Repl of Water Pipe Reticulation Meerense	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlatuze:Ward:Ward 2	297	–	–	–	–
Water Management	Water Management	REPLACEMENT OF KHOZA PUMPING LINE	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	–	5 000	5 000
Water Management	Water Management	REPLACEMENT OF KHOZA PUMPING LINE	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	–	–	–	10 000	–
Water Management	Water Management	Security Fence for Water Treatment Works	New	An efficicompel and responsi econ inf network	Inclusion and access	Operational Buildings	Municipal Offices	Whole of the Municipality	–	2 000	133	500	–

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

R thousand	Function	Project Description	Type	MTSF Service Outcome	IUDF	Asset Class	Asset Sub-Class	Ward Location	2021/22 Medium Term Revenue & Expenditure Framework				
									Audited Outcome 2018/19	Current Year 2020/21 Full Year	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Water Management		Tools for Water and Sanitation	New	An efficicompel and responsi econ inf network	Inclusion and access			Whole of the Municipality	–	–	1 000	2 000	2 000
Water Management		UPGR OF EMPANGENI WATER DISTRIBUTION	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	(1 909)	–	–	–	–
Water Management		Upgrading Of Valves In Birdwood	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	1	–	–	–	–
Water Management		Upgrading of Valves In Esikhaleni	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	945	–	1 000	1 500	500
Water Management		Upgrading Of Valves In Richards Bay	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	1 000	–	–	–	–
Water Management		Veldenvlei Pipe Replacement (Wsig) (Ph I	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	5 302	10 000	–	9 000	7 000
Water Management		Water Loss And Drought Relief Project	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	857	–	–	–	–
Water Management		WATER LOSS AND DROUGHT RELIEF PROJECT	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Whole of the Municipality	(2)	–	–	–	–
Water Management		Bulk Master Plan - Sewer	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	180	–	–	–	–
Water Management		CONSTRUCTION OF A FOURTH ESIKHALENI RESE	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Whole of the Municipality	–	–	5 000	11 000	13 000
Water Management		CONSTRUCTION OF A SECOND MEERENSEE RESER	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 2	–	–	2 000	8 000	10 000
Water Management		eMpembeni Bulk and Reticulation	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 13	–	38 200	12 109	–	–
Water Management		eMpembeni Reservoir	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 13	998	–	–	–	–
Water Management		Empembeni Reservoir	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 13	–	–	29 891	50 000	70 000
Water Management		Empembeni Reservoir	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 13	–	2 500	–	–	–
Water Management		MADLEBE (BOMVINI) RESERVOIR 6 UPGRADE	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 28	–	–	–	1 500	1 500
Water Management		MADLEBE (NIWE) RESERVOIR UPGRADE	Upgrading	An efficicompel and responsi econ inf network	Inclusion and access	Water	Reservoirs	Umhlathuze:Ward:Ward 29	–	–	–	4 000	2 000
Water Management		New Water Meters	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution	Umhlathuze:Ward:Ward 2	4 456	–	–	–	–
Water Management		New Water Meters (Replace VDOB02.253)	New	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution Points	Umhlathuze:Ward:Ward 2	–	3 548	–	–	–
Water Management		REPLACEMENT BULK WATER METERS	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Water	Distribution Points	Whole of the Municipality	–	3 971	4 000	4 000	4 000
Finance and Administration		3 SMART TVS FOR BOARDROOMS	New	An effici effeci and developm-orien public service	Inclusion and access			Whole of the Municipality	–	–	–	–	–
Finance and Administration		Replace Equip all Fs Sections	New	Respons, account, effective and effic local govern	Governance			Whole of the Municipality	1	–	248	272	288
Environmental Protection		Alkandstrand Staircase,Viewing Deck,Ramp	Renewal	An efficicompel and responsi econ inf network	Inclusion and access	Coastal	Piers	Whole of the Municipality	440	434	4 401	15 000	13 000
<b>Total Capital expenditure</b>									<b>37 372</b>	<b>762 709</b>	<b>830 967</b>	<b>692 156</b>	<b>743 020</b>

Table 58 MBRR SA37 - Projects delayed from previous financial year

R thousand											Previous target year to complete	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
												Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location							
Parent municipality: None																

## 1.20 Legislation compliance status

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

**1. In year reporting**

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

**2. Internship programme**

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

**3. Budget and Treasury Office**

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

**4. Audit Committee**

An Audit Committee has been established and is fully functional.

**5. Enterprise Risk Management Committee**

A ERM committee has been established and is fully functional

**6. Service Delivery and Implementation Plan**

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2021/22 MTREF in May 2021 directly aligned and informed by the 2021/22 MTREF.

**7. Annual Report**

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

**8. MFMA Training**

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

## 1.21 Other supporting documents

**Table 59 MBRR SA1 - Supporting detail to budgeted financial performance**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>REVENUE ITEMS:</b>									
<b><u>Property rates</u></b>									
Total Property Rates	494 790	549 790	553 085	592 100	615 718	615 718	623 847	655 039	680 863
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	(52 129)	(72 652)	(44 926)	(51 260)	(56 310)	(56 310)	(6 469)	(6 793)	(6 863)
<b>Net Property Rates</b>	<b>442 661</b>	<b>477 138</b>	<b>508 159</b>	<b>540 840</b>	<b>559 408</b>	<b>559 408</b>	<b>617 378</b>	<b>648 246</b>	<b>674 000</b>
<b><u>Service charges - electricity revenue</u></b>									
Total Service charges - electricity revenue	1 294 708	1 452 215	1 369 616	1 675 538	1 673 544	1 673 544	1 803 934	1 964 484	2 134 004
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>	(4 776)	(144 736)	(7 555)	(8 084)	(8 084)	(8 084)	(12 428)	(13 534)	(9 453)
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>	(921)	(921)	(1 173)	(1 278)	(1 278)	(1 278)	(1 383)	(1 506)	(1 551)
<b>Net Service charges - electricity revenue</b>	<b>1 289 012</b>	<b>1 306 558</b>	<b>1 360 888</b>	<b>1 666 176</b>	<b>1 664 181</b>	<b>1 664 181</b>	<b>1 790 123</b>	<b>1 949 444</b>	<b>2 123 000</b>
<b><u>Service charges - water revenue</u></b>									
Total Service charges - water revenue	569 214	638 764	599 897	685 627	683 099	683 099	823 618	864 799	890 743
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>	(121 226)	(131 997)	(3 442)	(141 237)	(141 237)	(141 237)	(175 824)	(184 615)	(190 154)
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>	(69 858)	(89 055)	(128 948)	(132 816)	(132 816)	(132 816)	(177 808)	(186 698)	(192 299)
<b>Net Service charges - water revenue</b>	<b>378 129</b>	<b>417 712</b>	<b>467 507</b>	<b>411 574</b>	<b>409 045</b>	<b>409 045</b>	<b>469 986</b>	<b>493 485</b>	<b>508 290</b>

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>REVENUE ITEMS:</b>									
<b><u>Service charges - sanitation revenue</u></b>									
Total Service charges - sanitation revenue	94 845	121 080	118 459	139 742	140 748	140 748	140 337	145 197	149 553
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>	(700)	(5 633)	(1 631)	(4 741)	(9 438)	(9 438)	(7 300)	(7 665)	(7 895)
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>	(18 698)	(21 537)	(20 039)	(23 115)	(23 115)	(23 115)	(25 427)	(26 698)	(27 499)
<b>Net Service charges - sanitation revenue</b>	<b>75 447</b>	<b>93 910</b>	<b>96 789</b>	<b>111 886</b>	<b>108 195</b>	<b>108 195</b>	<b>107 610</b>	<b>110 834</b>	<b>114 159</b>
<b><u>Service charges - refuse revenue</u></b>									
Total refuse removal revenue	115 542	106 819	115 631	172 466	157 529	157 529	165 624	173 905	179 122
Total landfill revenue	16	17	-	-	-	-	-	-	-
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>	(1 192)	(1 612)	(2 243)	(28 776)	(28 776)	(28 776)	(30 427)	(31 949)	(32 907)
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>	(16 271)	(20 182)	(23 192)	(26 276)	(26 276)	(26 276)	(27 590)	(28 969)	(29 838)
<b>Net Service charges - refuse revenue</b>	<b>98 095</b>	<b>85 042</b>	<b>90 197</b>	<b>117 414</b>	<b>102 477</b>	<b>102 477</b>	<b>107 607</b>	<b>112 987</b>	<b>116 377</b>
<b><u>Other Revenue by source</u></b>									
Insurance Refunds	102	3 074	559	4 240	4 240	4 240	4 494	4 765	5 051
Building Plan Approval/Clause Levy/Encroachment Fees	699	1 299	741	858	458	458	474	488	503
Cemetery and Burial	433	462	480	507	507	507	524	540	556
Clearance Certificates	364	408	365	479	479	479	496	511	526
Development Charges	12 370	19 528	12 311	13 820	13 820	13 820	-	-	-
Entrance Fees	590	820	785	519	519	519	538	554	570
Escort Fees	287	435	74	344	300	300	311	320	329
Fire Services	443	532	475	381	-	-	-	-	-
Housing Staff/Private	1 470	1 294	1 208	1 418	1 618	1 618	1 475	1 519	1 564
Photocopies and Faxes	216	253	181	268	268	268	277	285	294
Other Revenue	182 370	34 245	51 604	41 173	12 967	12 967	27 696	28 527	29 383
<b>Total 'Other' Revenue</b>	<b>199 346</b>	<b>62 351</b>	<b>68 783</b>	<b>64 008</b>	<b>35 176</b>	<b>35 176</b>	<b>36 284</b>	<b>37 508</b>	<b>38 777</b>

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
<b>EXPENDITURE ITEMS:</b>									
<b><u>Employee related costs</u></b>									
Basic Salaries and Wages	420 996	449 379	478 078	536 078	560 593	560 593	569 526	588 867	615 216
Pension and UIF Contributions	83 174	76 943	84 915	109 102	103 269	103 269	117 726	122 393	127 908
Medical Aid Contributions	36 322	38 461	42 138	48 193	46 330	46 330	58 278	60 612	63 343
Overtime	45 654	50 992	59 988	70 917	71 008	71 008	71 377	74 322	77 529
Performance Bonus	1 301	1 944	1 464	2 259	2 259	2 259	2 250	2 341	2 447
Motor Vehicle Allowance	44 064	47 538	50 020	56 834	55 304	55 304	64 719	67 305	70 321
Cellphone Allowance	3 600	3 865	4 131	5 831	6 374	6 374	7 864	8 182	8 554
Housing Allowances	4 316	4 239	4 067	5 065	4 508	4 508	5 349	5 569	5 820
Other benefits and allowances	39 517	60 452	74 698	78 594	81 488	81 488	85 703	89 175	93 127
Payments in lieu of leave	16 232	18 167	20 385	39 569	42 546	42 546	55 909	58 150	60 770
Long service awards	156	430	372	950	950	950	950	1 045	1 150
Post-retirement benefit obligations	50 826	30 026	30 737	33 388	7 152	7 152	44 386	50 409	52 678
<b>sub-total</b>	<b>746 160</b>	<b>782 436</b>	<b>850 995</b>	<b>986 781</b>	<b>981 781</b>	<b>981 781</b>	<b>1 084 038</b>	<b>1 128 369</b>	<b>1 178 862</b>
<b><u>Less: Employees costs capitalised to PPE</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Employee related costs</b>	<b>746 160</b>	<b>782 436</b>	<b>850 995</b>	<b>986 781</b>	<b>981 781</b>	<b>981 781</b>	<b>1 084 038</b>	<b>1 128 369</b>	<b>1 178 862</b>
<b><u>Contributions recognised - capital</u></b>									
List contributions by contract	1 814	1 566	-	-	-	-	-	-	-
National Lotto - Sport Development	2 434	-	-	-	-	-	-	-	-
<b>Total Contributions recognised - capital</b>	<b>4 248</b>	<b>1 566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Depreciation &amp; asset impairment</u></b>									
Depreciation of Property, Plant & Equipment	348 561	472 658	356 365	474 573	418 999	418 999	435 000	458 000	482 000
<b>Total Depreciation &amp; asset impairment</b>	<b>348 561</b>	<b>472 658</b>	<b>356 365</b>	<b>474 573</b>	<b>418 999</b>	<b>418 999</b>	<b>435 000</b>	<b>458 000</b>	<b>482 000</b>

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b><u>Bulk purchases - electricity</u></b>									
Electricity Bulk Purchases	828 444	855 160	937 915	1 028 596	1 027 696	1 027 696	1 242 092	1 352 639	1 473 023
<b>Total bulk purchases</b>	<b>828 444</b>	<b>855 160</b>	<b>937 915</b>	<b>1 028 596</b>	<b>1 027 696</b>	<b>1 027 696</b>	<b>1 242 092</b>	<b>1 352 639</b>	<b>1 473 023</b>
<b><u>Transfers and grants</u></b>									
Cash transfers and grants	10 989	15 485	12 506	13 263	14 063	14 063	14 270	14 869	15 521
Non-cash transfers and grants	528	297	446	515	115	115	328	341	356
<b>Total transfers and grants</b>	<b>11 517</b>	<b>15 782</b>	<b>12 953</b>	<b>13 778</b>	<b>14 178</b>	<b>14 178</b>	<b>14 597</b>	<b>15 211</b>	<b>15 878</b>
<b><u>Contracted services</u></b>									
Artists and Performers	–	61	310	414	164	164	–	–	–
Catering Services	5 194	5 760	3 291	6 603	5 440	5 440	276	282	288
Fire Protection	–	314	133	343	394	394	175	182	190
Safeguard And Security	59 946	60 558	63 872	52 038	52 450	52 450	60 991	63 550	66 342
Stage And Sound Crew	255	426	395	510	460	460	–	–	–
Alien Vegetation Control	2 052	1 901	1 855	1 974	374	374	389	404	421
Burial Services	866	750	775	735	735	735	758	788	821
Occupational Health And Safety	–	563	425	577	577	577	400	416	434
Quality Control	–	488	290	322	77	77	76	79	83
Cleaning Services	3 582	3 701	5 810	5 903	7 871	7 871	7 092	7 390	7 713
Connections/Disconnections Electricity	173	326	425	473	1 773	1 773	442	460	479
Connections/Disconnections Water	6 976	6 144	6 494	10 055	12 655	12 655	6 752	7 022	7 317



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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b><u>Contracted services</u></b>									
Internal Auditors	10 352	8 320	3 749	3 762	5 502	5 502	6 000	6 252	6 515
Meter Management	6 325	7 323	6 347	9 775	15 275	15 275	9 526	9 907	8 585
Sewerage Services	57 975	74 560	107 389	1 048	19 260	19 260	20 913	22 894	23 855
Traffic Fine Management	51	1 344	1 622	436	1 126	1 126	1 165	1 212	1 262
Business And Advisory Project Management	18 395	22 568	28 604	21 885	42 057	42 057	50 928	29 281	30 471
Consultants And Professional Services Town Planner	3 002	1 827	1 104	3 159	3 825	3 825	3 322	3 461	3 607
Consultants And Professional Services Laboratory Services Water	7 476	4 001	6 255	9 397	8 040	8 040	3 495	3 642	3 795
Consultants and Professional Services Research and Advisory	3 065	2 426	1 197	9 649	9 876	9 876	8 206	7 704	6 719
Consultants and Professional Services Valuer and Assessors	2 077	2 394	5 096	644	944	944	982	1 023	1 068
Consultants and Professional Services Legal Advice and Litigation	8 384	13 501	13 435	6 614	7 211	7 211	7 493	7 807	7 506
Contractors: Maintenance of Buildings and Facilities	134 906	12 920	9 717	14 730	14 785	14 785	13 671	14 231	14 829
Contractors:Maintenance of Equipment	–	20 626	16 918	25 991	26 880	26 880	23 780	24 779	25 820
Contractors:Maintenance of Unspecified Assets	–	102 899	45 713	82 455	79 104	79 104	64 429	67 092	69 910
Business and Advisory Human Resources	2 787	3 362	1 158	4 122	4 619	4 619	2 800	2 913	3 035
Consultants and Professional Services Legal Cost Collection	2 143	1 998	1 185	4 646	5 346	5 346	2 200	2 288	2 384
Outsourced Services:Professional Staff	–	593	3 510	3 762	3 882	3 882	1 315	1 370	1 427
Contracted Services:Air Traffic and Navigation	–	–	–	–	4 300	4 300	4 429	4 606	4 800
Other Contracted Services	3 573	7 561	5 577	7 808	10 933	10 933	14 495	12 045	12 547
	–	–							
<b>Total contracted services</b>	<b>339 556</b>	<b>369 218</b>	<b>342 651</b>	<b>289 827</b>	<b>345 933</b>	<b>345 933</b>	<b>316 498</b>	<b>303 078</b>	<b>312 220</b>
<b><u>Other Expenditure By Type</u></b>									
General expenses	18 500	20 810	18 138	39 114	42 321	42 321	32 978	34 667	36 019
Transport Assets	32 250	–	–	–	–	–	–	–	–
Commission Prepaid Electricity	6 182	6 549	9 336	7 334	7 334	7 334	8 334	8 668	9 032
Postage/Stamps	2 178	2 211	2 355	8 417	8 417	8 417	9 421	9 817	10 210

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b>Other Expenditure By Type</b>									
Dumping Fees (District Council)	9 214	9 130	10 127	9 256	9 256	9 256	9 438	9 816	10 228
External Computer Services: Internet Charge	1 881	707	202	4 526	4 711	4 711	4 394	4 578	4 771
External Computer Services: Software License	8 649	10 551	20 631	17 496	17 166	17 166	21 675	22 586	23 534
Insurance	4 199	6 790	10 448	12 000	18 100	18 100	15 570	16 224	16 938
Professional Bodies: Membership And Subscription	7 545	8 343	8 823	10 139	10 162	10 162	10 543	10 985	11 468
Remuneration to Ward Committees	4 960	5 239	5 990	6 022	5 925	5 925	6 581	6 858	7 132
Skills Development Fund Levy	5 892	6 387	5 816	7 685	7 701	7 701	8 117	8 407	8 777
Bank Charges	7 008	9 512	9 126	13 794	16 397	16 397	16 702	17 404	18 135
Workmen's Compensation Fund	4 175	3 325	3 767	5 300	5 339	5 339	5 652	5 889	6 148
Uniform And Protective Clothing	5 552	5 793	9 285	10 942	11 233	11 233	7 592	7 910	8 242
Telephone	1 469	3 089	5 632	3 878	3 798	3 798	3 053	3 181	3 311
Advertising, Publicity and Marketing: Corporate and Municipal Activities	2 536	2 719	1 360	2 351	2 491	2 491	1 154	1 203	1 253
External Audit Fees	5 079	5 292	5 224	5 996	5 996	5 996	6 116	6 361	6 628
Water Resource Management Charges	22 566	27 225	23 081	20 442	25 899	25 899	32 593	33 962	35 456
Motor Vehicle Licence and Registrations	2 487	2 841	2 916	3 739	3 739	3 739	3 814	3 974	4 133
Hire Charges	–	19 662	27 461	13 005	16 292	16 292	9 121	9 504	9 903
Municipal Services	12 548	10 448	24	87 054	116 490	116 490	80 441	84 572	89 078
<b>Total 'Other' Expenditure</b>	<b>164 869</b>	<b>166 623</b>	<b>179 742</b>	<b>288 491</b>	<b>338 767</b>	<b>338 767</b>	<b>293 288</b>	<b>306 564</b>	<b>320 393</b>

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Repairs and Maintenance by Expenditure Item</b>									
Employee related costs	209 087	231 581	512 292	525 167	525 167	525 167	546 174	569 113	594 154
Inventory Consumed (Project Maintenance)	73 130	74 844	58 729	92 378	93 254	93 254	87 972	91 593	95 353
Contracted Services	134 906	136 464	72 348	123 119	124 070	124 070	106 997	111 704	116 396
Other Expenditure	–	–	–	–	804	804	1 366	1 424	1 484
<b>Total Repairs and Maintenance Expenditure</b>	<b>417 124</b>	<b>442 889</b>	<b>643 369</b>	<b>740 665</b>	<b>743 296</b>	<b>743 296</b>	<b>742 510</b>	<b>773 834</b>	<b>807 387</b>
<b>Inventory Consumed</b>									
Inventory Consumed - Water	98 829	118 022	115 371	110 420	120 664	120 664	360 400	370 576	391 707
Inventory Consumed - Other	105 046	109 730	94 734	143 840	151 203	151 203	(319 439)	(324 714)	(347 858)
<b>Total Inventory Consumed &amp; Other Material</b>	<b>203 875</b>	<b>227 752</b>	<b>210 104</b>	<b>254 259</b>	<b>271 867</b>	<b>271 867</b>	<b>40 962</b>	<b>45 862</b>	<b>43 850</b>

**Table 60 MBRR SA2 – Matrix financial performance budget (revenue source/expenditure type and department)**

Description	Vote 1 - CITY DEVELOPM ENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTA L SERVICES	Vote 5 - CORPORA TE SERVICES - ADMINIST RATION	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATI ON TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCT URE SERVICES - WATER AND SANITATION	Vote 11 - INFRASTRUCT URE SERVICES - TRANSPORT, ROADS AND STORMWATER	Vote 12 - INFRASTRUCT URE SERVICES - ENGINEERING SUPPORT SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Total
<b>R thousand</b>														
<b>Revenue By Source</b>														
Property rates	-	-	-	-	-	-	-	617 378	-	-	-	-	-	617 378
Service charges - electricity revenue	-	-	-	-	-	-	-	129	1 789 994	-	-	-	-	1 790 123
Service charges - water revenue	-	-	-	-	-	-	-	-	-	469 986	-	-	-	469 986
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	107 610	-	-	-	107 610
Service charges - refuse revenue	-	107 607	-	-	-	-	-	-	-	-	-	-	-	107 607
Rental of facilities and equipment	3	-	-	6 314	15 956	-	-	-	-	-	833	-	-	23 105
Interest earned - external investments	-	-	-	-	-	-	-	65 000	-	-	-	-	-	65 000
Interest earned - outstanding debtors	-	-	-	-	-	-	-	118	-	-	-	-	-	118
Fines, penalties and forfeits	0	0	50 318	22	-	-	-	5 014	1 100	597	-	-	30	57 082
Licences and permits	-	-	3 526	-	-	-	-	-	-	-	-	-	-	3 526
Agency services	-	-	6 179	-	-	-	-	-	-	-	-	-	-	6 179
Other revenue	6 243	279	342	1 639	412	489	19	2 105	3 106	18 811	146	40	2 656	36 284
Transfers and subsidies	4 623	83 225	-	11 979	-	-	-	2 450	8 322	324 577	-	6 738	-	441 914
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>13 245</b>	<b>193 901</b>	<b>64 652</b>	<b>26 385</b>	<b>18 562</b>	<b>954</b>	<b>1 411</b>	<b>696 141</b>	<b>1 805 346</b>	<b>926 199</b>	<b>3 933</b>	<b>8 300</b>	<b>3 758</b>	<b>3 762 787</b>
<b>Expenditure By Type</b>														
Employee related costs	72 083	160 479	69 989	142 921	58 405	14 527	29 044	115 967	105 207	162 327	76 757	36 884	39 450	1 084 038
Remuneration of councillors	-	-	-	-	35 116	-	-	-	-	-	-	-	-	35 116
Debt impairment	-	4 342	46 315	-	-	-	-	18 963	46 438	23 469	-	-	-	139 527
Depreciation & asset impairment	13 544	7 133	391	32 482	20 188	21 736	434	457	65 440	180 043	92 932	140	82	435 000
Finance charges	98	463	148	1 624	1 066	807	49	1	22 798	34 459	7 513	0	1	69 028
Bulk purchases	-	-	-	-	-	-	-	-	1 242 092	-	-	-	-	1 242 092
Other materials	462	11 275	1 511	7 322	2 010	2 748	677	1 255	43 378	(60 617)	28 837	1 965	140	40 962
Contracted services	10 783	3 489	8 205	31 347	28 711	50 254	7 789	29 491	42 867	64 887	21 123	7 014	10 538	316 498
Transfers and subsidies	973	528	466	8 431	3 613	-	-	-	-	587	-	-	-	14 597
Other expenditure	39 967	105 026	39 316	83 437	(125 710)	(83 261)	(27 122)	(138 839)	130 588	221 468	58 247	(9 290)	(540)	293 288
Losses	-	-	-	-	-	-	-	-	-	243 095	-	-	-	243 095
<b>Total Expenditure</b>	<b>137 910</b>	<b>292 735</b>	<b>166 340</b>	<b>307 563</b>	<b>23 398</b>	<b>6 811</b>	<b>10 871</b>	<b>27 294</b>	<b>1 698 809</b>	<b>869 718</b>	<b>285 409</b>	<b>36 713</b>	<b>49 671</b>	<b>3 913 242</b>
<b>Surplus/(Deficit)</b>	<b>(124 665)</b>	<b>(98 834)</b>	<b>(101 688)</b>	<b>(281 179)</b>	<b>(4 836)</b>	<b>(5 857)</b>	<b>(9 460)</b>	<b>668 847</b>	<b>106 538</b>	<b>56 481</b>	<b>(281 476)</b>	<b>(28 413)</b>	<b>(45 914)</b>	<b>(150 455)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 511	5 000	-	27 853	-	-	-	-	13 592	92 000	33 000	-	-	172 956
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(123 154)</b>	<b>(93 834)</b>	<b>(101 688)</b>	<b>(253 326)</b>	<b>(4 836)</b>	<b>(5 857)</b>	<b>(9 460)</b>	<b>668 847</b>	<b>120 130</b>	<b>148 481</b>	<b>(248 476)</b>	<b>(28 413)</b>	<b>(45 914)</b>	<b>22 501</b>

Table 61 MBRR SA3 – Supporting detail to Statement of Financial Position

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>ASSETS</b>									
<b><u>Call investment deposits</u></b>									
Call deposits	415 000	390 000	490 000	270 000	350 000	650 000	530 000	480 000	400 000
Other current investments	–	–	–	–	–	–	–	–	–
<b>Total Call investment deposits</b>	<b>415 000</b>	<b>390 000</b>	<b>490 000</b>	<b>270 000</b>	<b>350 000</b>	<b>650 000</b>	<b>530 000</b>	<b>480 000</b>	<b>400 000</b>
<b><u>Consumer debtors</u></b>									
Consumer debtors	471 771	466 600	664 239	487 601	546 730	546 730	855 654	880 525	891 776
<u>Less: Provision for debt impairment</u>	(59 600)	(104 872)	(249 715)	(73 443)	(128 504)	(128 504)	(339 173)	(423 922)	(511 050)
<b>Total Consumer debtors</b>	<b>412 171</b>	<b>361 728</b>	<b>414 524</b>	<b>414 158</b>	<b>418 227</b>	<b>418 227</b>	<b>516 481</b>	<b>456 603</b>	<b>380 726</b>
<b><u>Debt impairment provision</u></b>									
Balance at the beginning of the year	51 800	59 600	116 872	68 173	68 173	68 173	257 213	339 173	423 922
Contributions to the provision	18 596	78 939	138 606	35 000	90 061	90 061	93 213	96 475	99 369
Bad debts written off	(10 796)	(33 667)	(5 762)	(29 730)	(29 730)	(29 730)	(11 253)	(11 726)	(12 242)
<b>Balance at end of year</b>	<b>59 600</b>	<b>104 872</b>	<b>249 715</b>	<b>73 443</b>	<b>128 504</b>	<b>128 504</b>	<b>339 173</b>	<b>423 922</b>	<b>511 050</b>
<b><u>Inventory</u></b>									
<b><u>Water</u></b>									
<b>Opening Balance</b>	<b>1 621</b>	<b>1 621</b>	<b>1 745</b>	<b>1 611</b>	<b>1 552</b>	<b>1 611</b>	<b>2 422</b>	<b>2 480</b>	<b>2 480</b>
<b>System Input Volume</b>	<b>–</b>	<b>123</b>	<b>(134)</b>	<b>(59)</b>	<b>870</b>	<b>870</b>	<b>603 495</b>	<b>620 593</b>	<b>656 377</b>
Water Treatment Works							324 936	333 973	353 420
Bulk Purchases		123	(134)	(59)	870	870	278 559	286 619	302 957
Natural Sources									
<b>Authorised Consumption</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(360 400)</b>	<b>(370 576)</b>	<b>(391 707)</b>
<b>Billed Authorised Consumption</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(354 341)</b>	<b>(364 347)</b>	<b>(385 122)</b>
<b>Billed Metered Consumption</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(354 341)</b>	<b>(364 347)</b>	<b>(385 122)</b>
Free Basic Water									
Subsidised Water									
Revenue Water							(354 341)	(364 347)	(385 122)
<b>Billed Unmetered Consumption</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Free Basic Water									
Subsidised Water									
Revenue Water									

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>ASSETS</b>									
<b><u>Inventory</u></b>									
<b><u>Water</u></b>									
<b>UnBilled Authorised Consumption</b>	-	-	-	-	-	-	(6 059)	(6 229)	(6 586)
Unbilled Metered Consumption									
Unbilled Unmetered Consumption							(6 059)	(6 229)	(6 586)
<b>Water Losses</b>	-	-	-	-	-	-	(243 095)	(250 017)	(264 670)
<b>Apparent losses</b>	-	-	-	-	-	-	(33 925)	(34 889)	(36 936)
Unauthorised Consumption							(12 046)	(12 388)	(13 116)
Customer Meter Inaccuracies							(21 879)	(22 502)	(23 820)
<b>Real losses</b>	-	-	-	-	-	-	(209 170)	(215 127)	(227 734)
Leakage on Transmission and Distribution Mains							(131 015)	(134 747)	(142 643)
Leakage and Overflows at Storage Tanks/Reservoirs							(9 851)	(10 131)	(10 725)
Leakage on Service Connections up to the point of Customer Meter							(56 149)	(57 749)	(61 133)
Data Transfer and Management Errors							(12 155)	(12 501)	(13 233)
Unavoidable Annual Real Losses									
<b>Non-revenue Water</b>	-	-	-	-	-	-	(249 154)	(256 245)	(271 255)
<b>Closing Balance Water</b>	1 621	1 745	1 611	1 552	2 422	2 480	2 422	2 480	2 480
<b>Consumables</b>									
<b>Standard Rated</b>									
<b>Opening Balance</b>	6 727	6 727	8 326	6 547	6 547	6 547	6 831	6 644	6 651
Acquisitions		6 844	786	1 484	1 103	1 103	1 611	2 560	2 593
Issues		(5 245)	(2 564)	(860)	(820)	(820)	(1 797)	(2 552)	(2 588)
Adjustments									
Write-offs									
<b>Closing balance - Consumables Standard Rated</b>	6 727	8 326	6 547	7 170	6 831	6 831	6 644	6 651	6 656

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>ASSETS</b>									
<u>Inventory</u>									
<u>Water</u>									
<b>Materials and Supplies</b>									
Opening Balance	8 389	8 389	11 255	14 166	14 166	14 166	16 246	14 877	14 932
Acquisitions		10 295	12 260	13 683	12 803	12 803	8 449	9 910	9 915
Issues		(7 429)	(9 350)	(11 072)	(10 723)	(10 723)	(9 819)	(9 855)	(9 879)
Adjustments									
Write-offs									
<b>Closing balance - Materials and Supplies</b>	<b>8 389</b>	<b>11 255</b>	<b>14 166</b>	<b>16 776</b>	<b>16 246</b>	<b>16 246</b>	<b>14 877</b>	<b>14 932</b>	<b>14 968</b>
<b>Land</b>									
Opening Balance	56 055	56 055	48 055	31 471	31 471	31 471	50 121	32 698	32 793
Acquisitions									
Sales									
Adjustments		(8 000)	(16 584)	18 650	18 650	18 650	(17 423)	94	63
Correction of Prior period errors									
<b>Closing Balance - Land</b>	<b>56 055</b>	<b>48 055</b>	<b>31 471</b>	<b>50 121</b>	<b>50 121</b>	<b>50 121</b>	<b>32 698</b>	<b>32 793</b>	<b>32 856</b>
<b>Closing Balance - Inventory &amp; Consumables</b>	<b>72 792</b>	<b>69 381</b>	<b>53 795</b>	<b>75 620</b>	<b>75 620</b>	<b>75 679</b>	<b>56 641</b>	<b>56 856</b>	<b>56 961</b>
<u>Property, plant and equipment (PPE)</u>									
PPE at cost/valuation (excl. finance leases)	13 930 015	14 774 811	14 569 869	15 578 614	15 275 118	15 275 118	16 086 188	16 760 954	17 503 512
Leases recognised as PPE	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation	7 704 369	8 569 336	8 404 211	8 993 686	8 807 486	8 807 486	9 227 130	9 665 734	10 128 185
<b>Total Property, plant and equipment (PPE)</b>	<b>6 225 646</b>	<b>6 205 475</b>	<b>6 165 658</b>	<b>6 584 928</b>	<b>6 467 631</b>	<b>6 467 631</b>	<b>6 859 058</b>	<b>7 095 220</b>	<b>7 375 327</b>

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>LIABILITIES</b>									
<b>Current liabilities - Borrowing</b>									
Short term loans (other than bank overdraft)	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities	145 259	87 793	76 067	100 080	100 080	100 080	86 307	102 787	112 177
<b>Total Current liabilities - Borrowing</b>	<b>145 259</b>	<b>87 793</b>	<b>76 067</b>	<b>100 080</b>	<b>100 080</b>	<b>100 080</b>	<b>86 307</b>	<b>102 787</b>	<b>112 177</b>
<b>Trade and other payables</b>									
Trade Payables	331 360	256 164	345 257	215 516	215 516	215 516	178 679	193 168	208 414
Other creditors	112 190	148 964	165 031	137 664	137 664	137 664	143 033	149 040	155 598
Unspent conditional transfers	15 676	10 801	23 344	12 699	13 794	13 794	25 528	25 528	25 528
VAT	10 602	14 328	22 488	1 020	1 020	1 020	23 365	24 346	25 418
<b>Total Trade and other payables</b>	<b>469 828</b>	<b>430 256</b>	<b>556 120</b>	<b>366 899</b>	<b>367 993</b>	<b>367 993</b>	<b>370 605</b>	<b>392 082</b>	<b>414 958</b>
<b>Non current liabilities - Borrowing</b>									
Borrowing	394 166	614 841	540 788	657 641	657 641	657 641	751 738	802 951	860 773
Finance leases (including PPP asset element)	–	–	–	–	–	–	–	–	–
<b>Total Non current liabilities - Borrowing</b>	<b>394 166</b>	<b>614 841</b>	<b>540 788</b>	<b>657 641</b>	<b>657 641</b>	<b>657 641</b>	<b>751 738</b>	<b>802 951</b>	<b>860 773</b>
<b>Provisions - non-current</b>									
Retirement benefits	220 079	224 236	243 928	247 429	243 928	243 928	274 723	311 599	354 198
<b>Total Provisions - non-current</b>	<b>220 079</b>	<b>224 236</b>	<b>243 928</b>	<b>247 429</b>	<b>243 928</b>	<b>243 928</b>	<b>274 723</b>	<b>311 599</b>	<b>354 198</b>
<b>CHANGES IN NET ASSETS</b>									
<b>Accumulated Surplus/(Deficit)</b>									
Accumulated Surplus/(Deficit) - opening balance	4 958 862	5 902 354	5 595 196	5 990 265	5 990 265	5 990 265	6 305 374	6 487 502	6 448 225
GRAP adjustments	–	–	–	–	–	–	–	–	–
Restated balance	4 958 862	5 902 354	5 595 196	5 990 265	5 990 265	5 990 265	6 305 374	6 487 502	6 448 225
Other adjustments	653 238	177 962	(88 868)	(77 908)	88 817	294 860	232 875	(44 051)	(55 778)
<b>Accumulated Surplus/(Deficit)</b>	<b>5 902 354</b>	<b>5 966 930</b>	<b>5 549 124</b>	<b>6 041 734</b>	<b>6 112 992</b>	<b>6 319 034</b>	<b>6 560 750</b>	<b>6 537 085</b>	<b>6 491 278</b>
<b>Reserves</b>									
Housing Development Fund	3 062	–	3 062	–	–	–	–	–	–
Capital replacement	190 324	–	456 016	296 000	296 000	296 000	363 868	398 504	416 038
<b>Total Reserves</b>	<b>193 386</b>	<b>–</b>	<b>459 078</b>	<b>296 000</b>	<b>296 000</b>	<b>296 000</b>	<b>363 868</b>	<b>398 504</b>	<b>416 038</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>6 095 740</b>	<b>5 966 930</b>	<b>6 008 201</b>	<b>6 337 734</b>	<b>6 408 992</b>	<b>6 615 034</b>	<b>6 924 617</b>	<b>6 935 589</b>	<b>6 907 316</b>



**Table 62 MBRR SA9 – Social, economic and demographic statistics and assumptions**

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>											
Population	2011 Census	289	332	334	334	334	410	410	410	410	410
Females aged 5 - 14	2011 Census	32	37	31	31	31	47	47	47	47	47
Males aged 5 - 14	2011 Census	32	35	31	31	31	45	45	45	45	45
Females aged 15 - 34	2011 Census	61	38	74	74	74	84	84	84	84	84
Males aged 15 - 34	2011 Census	56	70	69	70	70	79	79	79	79	79
Unemployment	2011 Census	46	46	39	39	39	39	39	39	39	39
<b>Monthly household income (no. of households)</b>											
No income	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	18 231	4 806	136 821	136 821	136 821	136 821	136 821	136 821	136 821	136 821
R1 - R1 600	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	5 310	14 200	93 085	93 085	93 085	93 085	93 085	93 085	93 085	93 085
R1 601 - R3 200	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	10 370	4 597	16 998	16 998	16 998	16 998	16 998	16 998	16 998	16 998
R3 201 - R6 400	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	13 948	13 948	13 948	13 948	13 948	13 948	13 948	13 948
R6 401 - R12 800	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	15 364	15 364	15 364	15 364	15 364	15 364	15 364	15 364
R12 801 - R25 600	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	12 373	12 373	12 373	12 373	12 373	12 373	12 373	12 373
R25 601 - R51 200	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659
R52 201 - R102 400	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	864	864	864	864	864	864	864	864
R102 401 - R204 800	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	388	388	388	388	388	388	388	388
R204 801 - R409 600	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	253	253	253	253	253	253	253	253
R409 601 - R819 200	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	–	–	–	–	–	–	–	–
> R819 200	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	–	–	–	–	–	–	–	–

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

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Poverty profiles (no. of households)</b>											
< R2 060 per household per month	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Household/demographics (000)</b>											
Number of people in municipal area		289 000	332 000	334 000	334	334	410	410	410	410	410
Number of poor people in municipal area	Individual with no income and income below R800pm counted. Increase annually of 1.45% projected	250 709	267 418	267 418	202	202	211	211	211	211	211
Number of households in municipal area	Increase of 1.45% projected	67 127	81 005	81 005	87	87	91	91	91	91	91
Number of poor households in municipal area		-	-	-	52	52	54	54	54	54	54
Definition of poor household (R per month)		>R1100/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt
<b>Housing statistics</b>											
Formal	Included census figure not mentioned under informal hereunder. Annual increase of 1.45% applied	51 605	63 803	63 803	76 477	76 477	79 930	79 930	79 930	79 930	79 930
Informal	Included census figure for traditional dwellings, informal dwellings, caravan/tent and other as a possible indication of need/demand. Annual increase of 1.45% applied	5 500	3 082	3 082	10 132	10 132	10 589	10 589	10 589	10 589	10 589
<b>Total number of households</b>		57 105	66 885	66 885	86 609	86 609	90 519	90 519	90 519	90 519	90 519
<b>Economic</b>											
Inflation/inflation outlook (CPIX)					6.0%	6.0%	6.0%	3.0%	3.0%	3.0%	3.0%
Interest rate - borrowing					11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Interest rate - investment					5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Remuneration increases					6.0%	7.4%	7.0%	6.5%	6.5%	6.5%	6.5%
Consumption growth (electricity)					1.0%	1.0%	1.5%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)					1.0%	1.0%	1.5%	1.0%	1.0%	1.0%	1.0%
<b>Collection rates</b>											
Property tax/service charges					98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Rental of facilities & equipment					98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Interest - external investments					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors					8.5%	9.0%	10.5%	10.5%	10.5%	10.5%	10.5%
Revenue from agency services					98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%

**Table 63 MBRR SA32 – List of external mechanisms**

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Fidelity Security Services	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	13 466
Freeman Security PTY (LTD)	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	43 726
Select Security Services T/A CRG	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	33 627
Mafoko Security Services	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	32 211
Prosecure	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	19 028
Ocean Dawn	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	10 303
Unitrade 1047 CC T/A Isidingo Security	Yrs	3	TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm Syste	31 October 2023	17 555
Animal Pound	Yrs	3	Animal Pound services	Not yet awarded	501
TMT SERVICES	Yrs	3	Camera Operations for traffic section	31 October 2021	451
Mnatho Trading Enterprise 145 cc	Yrs	3	Hiring of Portable Toilets and Cleaning Services	31 January 2022	196
Leomat	Yrs	2	Esikhaleini Intersection	30 December 2023	30 500
Ilifa	Yrs	1	Aquadene Stormwater	30 June 2022	2 300
UWP consulting	Yrs	5	MIG Rural road upgrade Various projects	30 June 2019	2 500
Sikoli	Yrs	1	Rural road upgrade	30 June 2019	18 500
Actophambili Roads pty ltd	Yrs	3	3 year provision of surfaceseals as and when required	02 August 2022	10 504
Ethos transport and roads servicesPty ltd	Yrs	3	3 year supply of hot pre-mix asphalt as and when required	Newly appointed	14 848
HN Consulting	Yrs	3	CIA Phase 1	30 December 2025	10 263
Mariswe Engineering	Yrs	3	Mzingazi bridge	01 January 2023	79 068
Ilifa Engineering	Yrs	3	Empangeni A Rank upgrade	31 July 2025	33 148
Eltwini	Yrs	3	NCA Doubling	30 April 2023	85 000
STM JV Qajana	Yrs	3	Traffic Calming	As and when	755
Zalopath	Yrs	3	Walkways	As and when	1 130
Zalopath	Yrs	3	Anglers Rod/ knorhaanbaai Intersection project	31 March 2020	2 100
Skyv Consulting	Yrs	3	New Design Pedestrian Briges	14 January 2022	4 365
Ilifa Africa Consulting	Yrs	3	Alkanstrand Staircase	14 January 2022	4 725
Gendu Consulting Engineers	Yrs	3	Structural Assessment of Road Bridges	31 March 2022	3 684
KZN SHARKS BOARD	Yrs	3	MESHING OF SHARK NETS (PRICE WILL INFLATE ANNUALLY)	30 June 2022	2 745
Khanali Trading (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	675
Freeman Security Services	Yrs	3	Grass cutting	25 October 2023	1 686
Manyathi Group	Yrs	3	Grass cutting	25 October 2023	546
Khanali Trading (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	1 059
Khanali Trading (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	547
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	1 129
Zanobanzi (Pty)Ltd	Yrs	3	Grass cutting	25 October 2023	1 050
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	385
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	385
Manyathi Group	Yrs	3	Grass cutting	25 October 2023	1 344
Free Security Services	Yrs	3	Grass cutting	25 October 2023	692
Zanobanzi (Pty)Ltd	Yrs	3	Grass cutting	25 October 2023	378
Zanobanzi (Pty)Ltd	Yrs	3	Grass Cutting	25 October 2023	378
Lekos Towing	Yrs	3	Grass Cutting	25 October 2023	1 494
Khanali Trading (Pty)Ltd	Yrs	3	Grass Cutting	25 October 2023	2 575
Zanobanzi (Pty) Ltd	Yrs	3	Grass Cutting	25 October 2023	1 434
Ilungelo Lamatiwane	Yrs	3	Grass Cutting	31 October 2022	909
World Focus	Yrs	3	Grass Cutting	31 March 2023	674
World Focus 123 CC	Yrs	3	Grass Cutting	31 October 2022	570

### Table 64 MBRR SA38 - Consolidated detailed operational projects

[illegible]

Table MBRR SA38 - Consolidated detailed operational projects (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Energy Sources			P00000000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 196	3 713	5 061	4 781	4 996
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	951 145	1 036 078	1 249 184	1 358 728	1 477 871
Energy Sources			P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 435	3 221	4 250	4 423	4 622
Energy Sources			P00000000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	70 149	110 405	118 084	120 545	125 398
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	70 629	115 834	113 403	123 425	127 607
Energy Sources			P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	34 746	37 503	40 700	42 502	44 383
Energy Sources		Capital Infrastructure New Electrical Infrastructure MV Networks	P0001002001001000000000000000000000	Capital Infrastructure New	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	-	-	-
Energy Sources		Capital Infrastructure Existing Renewal Electrical Infrastructure MV Networks	P0001001001001000000000000000000000	Capital Infrastructure Renewal	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	-	-	-
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Transmission Conductors HV Cables	P000100100200200100400100000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 661	3 319	1 895	1 971	2 052
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure HV Transmission Conductors HV Cables	P000100100100100100400100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 683	3 935	4 065	4 227	4 401
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	P000100100100100100800100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2	2	2	3
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	P000100100200200100800100000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	5	5	5	5
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Mini-substations	P000100100100100100700100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 526	7 493	7 745	8 055	8 387
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks MV Mini-substations	P000100100200200100700100000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	5 837	10 951	11 295	11 747	12 227
Energy Sources		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P00010020010010030001001002000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	630	834	865	899	937
Energy Sources		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Electricity Meters	P000100100100100100800400000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	490	505	526	547
Energy Sources		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100200200200900000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	67	69	72	75
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Network Equipment	P000100100100100100700100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	591	799	819	861	886
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	P000100100100100100800100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	3	3	4	4
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	P000100100200200100800100000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	27	28	29	30
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Mini-substations	P000100100100100100700100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	49 661	51 647	53 816	56 184
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks MV Mini-substations	P000100100200200100700100000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	54 255	56 425	58 795	61 382
Energy Sources		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	P00010020020020030001001002000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	100	104	109	114
Energy Sources		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P00010020010010030001001002000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	9	10	10	10
Energy Sources			P00020000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	28 618	(76 471)	(75 013)	(79 815)	(83 444)
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	274	515	375	391	407
Energy Sources			P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	8 893	10 279	10 368	10 815	11 301
Energy Sources			P00000000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 666	2 743	3 978	3 651	3 620
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	11 072	15 869	4 538	5 979	7 222
Energy Sources			P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	9 524	10 779	12 677	13 234	13 626
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	P000100100100100100800100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	54	2 560	2 577	2 680	2 788
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	P000100100200200100800100000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	131	1 216	623	649	676
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Mini-substations	P000100100100100100700100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	256	203	211	219
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks MV Mini-substations	P000100100200200100700100000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	80	82	86	89
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Public Lighting	P000100100100100100800200000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 129	4 730	4 412	4 590	4 774
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks Public Lighting	P000100100200200100800200000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	584	2 910	1 491	1 554	1 619
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	P000100100100100100800100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 139	6 384	6 653	6 945
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	P000100100200200100800100000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 374	6 629	6 907	7 211
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Public Lighting	P000100100100100100800200000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 932	3 049	3 178	3 317
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks Public Lighting	P000100100200200100800200000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	1 578	1 642	1 710	1 786
Energy Sources			P00020000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 418	(11 150)	(11 028)	(11 808)	(12 333)
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 375	8 153	8 078	7 919	7 108
Energy Sources			P00020000000000000000000000000000	Human Resources	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 647	4 701	5 369	5 605	5 858
Energy Sources			P000100100100100200300200000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	208	767	587	611	637
Energy Sources			P000100100200200200300200000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	342	178	185	193
Energy Sources			P000100200200200900000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	66	34	36	37
Energy Sources			P000100200100100900000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	15 274	18 406	18 576	19 356	20 169
Energy Sources			P000100100100100200300200000000000000	Preventative Maintenance: Interval Based	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 355	6 609	6 887	7 190
Energy Sources			P000100100200200200300200000000000000	Corrective Maintenance: Emergency	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	7 303	7 595	7 914	8 262
Energy Sources			P00000000000000000000000000000000	Default Project (PD)	An efficient and responsive econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 931	(9 162)	(8 782)	(9 343)	(9 765)
Environmental Protection			P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	1 236	2 359	2 345	2 405	2 467
Environmental Protection			P00020000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	5 461	3 998	4 219	4 403	4 602
Environmental Protection		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P00010020010010030001001002000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	998	1 085	559	582	607
Environmental Protection		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100200200200900000000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	96	158	81	85	88
Environmental Protection			P00020000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	3 056	3 314	3 897	3 861	4 031
Executive and Council			P00020000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	45 246	47 305	37 115	38 629	40 258
Executive and Council			P00020000000000000000000000000000	Human Resources	Respons, account effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	54 951	57 899	59 602	62 223	65 082
Executive and Council		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Rail Infrastructure Rail Lines Rail Lines and Ballast	P000100100100100500100200000000000000	Preventative Maintenance: Interval Based	Respons, account effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	55	28	29	30
Executive and Council		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100200200200900000000000000000000	Corrective Maintenance: Emergency	Respons, account effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	4	2	2	2

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

[illegible]

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2019/20	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3 413	4 929	3 280	3 408	3 547
	Finance and Administration		PO0202000000000000000000000000000000	Human Resources	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	20 079	20 694	21 942	22 914	23 946
	Finance and Administration		Default Project (PD)			Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	(23 246)	(23 447)	(24 358)	(25 244)	(26 363)
	Executive and Council		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	40	382	203	231	219
	Executive and Council		Human Resources		Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	4 209	4 751	4 638	4 855	5 054
	Executive and Council		Default Project (PD)		Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	372	951	1 170	1 092	1 142
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	44 589	57 884	46 457	55 173	59 875
	Finance and Administration		Human Resources		An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	12 263	14 852	16 797	17 490	18 271
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Machinery and Equipment	PO0101020200202020000000000000000000	Corrective Maintenance: Emergency	An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	5	6	6	6
	Finance and Administration		Default Project (PD)		An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	(64 004)	(119 257)	(123 414)	(129 126)	(134 858)
	Finance and Administration	Operational Maintenance-Non-infrastructure Preventative Maintenance-Interval Based Transport Assets	PO0101020200101010000000000000000000	Vehicles: Preventative Maint: Int Based	An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 234	4 467	4 903	4 777	4 970
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Transport Assets	PO0101020200202020000000000000000000	Vehicles: Corrective Maint: Emergency	An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	7 124	12 899	13 254	13 784	14 341
	Finance and Administration	Operational Maintenance-Non-infrastructure Preventative Maintenance-Interval Based Transport Assets	PO0101020200101010000000000000000000	Vehicles: Preventative Maint: Int Based	An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	26 700	27 768	28 934	30 207
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Transport Assets	PO0101020200202020000000000000000000	Vehicles: Corrective Maint: Emergency	An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	14 902	15 498	16 249	16 899
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	710	1 050	3 216	225	248
	Finance and Administration		Human Resources		A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	-	338	348	361
	Finance and Administration		Default Project (PD)		A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	-	227	236	245
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	7 702	8 153	8 699	9 345	9 755
	Finance and Administration		Default Project (PD)		A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	(7 256)	(7 906)	(8 638)	(9 383)	(9 755)
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	54	169	150	111	111
	Finance and Administration		Human Resources		A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	1 800	2 316	2 452	2 582	2 692
	Finance and Administration		Default Project (PD)		A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	685	690	867	840	878
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	2 233	3 214	2 977	2 985	3 091
	Finance and Administration		Human Resources		A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	5 586	6 078	6 611	6 628	6 726
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Other Assets Operational Buildings/Municipal Offices/Buildings	PO0101020200202020000000000000000000	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	12	13	13	13
	Finance and Administration	Operational Maintenance-Non-infrastructure Preventative Maintenance-Interval Based Other Assets Operational Buildings/Municipal Offices/Buildings	PO0101020200101020000000000000000000	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	30	31	32	33
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Machinery and Equipment	PO0101020200202020000000000000000000	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	10	11	11	11
	Finance and Administration	Operational Maintenance-Non-infrastructure Preventative Maintenance-Emergency Furniture and Office Equipment	PO0101020200202020000000000000000000	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	12	12	13	13
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Other Assets Operational Buildings/Municipal Offices/Buildings	PO0101020200202020000000000000000000	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	68	71	74	77
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Other Assets Operational Buildings/Municipal Offices/Buildings	PO0101020200101020000000000000000000	Corrective Maintenance: Emergency	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	85	98	92	96
	Finance and Administration	Operational Maintenance-Non-infrastructure Preventative Maintenance-Interval Based Other Assets Operational Buildings/Municipal Offices/Buildings	Default Project (PD)		A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	(6 573)	(7 730)	(8 281)	(8 467)	(8 882)
	Finance and Administration		PO0301400200000000000000000000000000	Typical Work Streams	A skilled and capable workforce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	231	150	157	163
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	2 336	5 260	810	845	894
	Finance and Administration		PO0202000000000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	-	931	968	1 009
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	-	917	956	352
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	-	347	361	376
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	-	350	365	380
	Finance and Administration		PO0202000000000000000000000000000000	Human Resources	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	159	-	-	-	-
	Finance and Administration		PO0202000000000000000000000000000000	Human Resources	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	8 581	9 803	11 649	12 136	12 682
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Emergency Machinery and Equipment	PO0101020200202020000000000000000000	Corrective Maintenance: Emergency	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	4	4	-	-	-
	Finance and Administration		Default Project (PD)		Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	(11 159)	(12 789)	(13 879)	(14 469)	(15 123)
	Finance and Administration		PO0301400200000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	1 192	-	-	-	-
	Finance and Administration		PO0301400200000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	1 500	374	389	405
	Finance and Administration		PO0301400200000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	-	150	103	104	109
	Finance and Administration		PO0301400200000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	654	250	94	98	102
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1	-	-	-	-
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	54	27	-	-	-
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	99 871	92 136	104 869	87 470	88 200
	Finance and Administration		PO0202000000000000000000000000000000	Human Resources	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	12 422	13 715	14 327	15 162	15 845
	Finance and Administration	Operational Maintenance-Non-infrastructure Preventative Maintenance-Interval Based Computer Equipment	PO0101020200101004000000000000000000	Preventative Maintenance: Interval Based	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	598	6 119	4 269	4 448	4 635
	Finance and Administration	Operational Maintenance-Non-infrastructure Corrective Maintenance-Planned Computer Equipment	PO0101020200101004000000000000000000	Corrective Maintenance: Planned	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	4 255	2 990	3 115	3 245
	Finance and Administration		Default Project (PD)		Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	(59 114)	(76 242)	(119 844)	(99 567)	(104 745)
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	0	1	2
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	114	669	483	482	502
	Finance and Administration		Human Resources		Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3 026	5 166	7 785	8 147	8 514
	Finance and Administration		Default Project (PD)		Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1 442	1 342	1 668	1 610	1 683
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1 393	3 091	1 582	1 627	1 668
	Finance and Administration		Human Resources		Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1 904	3 536	3 877	4 046	4 229
	Finance and Administration		Default Project (PD)		Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	2 335	1 565	2 107	2 035	2 126
	Finance and Administration		PO0301400200000000000000000000000000	Typical Work Streams	Respons, account, effective and effic local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	804	-	-	-	-
	Finance and Administration		PO0202000000000000000000000000000000	Municipal Day to Day Running Cost	An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	50	78	44	46	47
	Finance and Administration		Human Resources		An effciompet and responsi econ ifn relook	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	928	1 054	1 164	1 219	1 271

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

R Rowband	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes			2020/21 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2019/19	Current Year 2019/20 Full Year Forecast		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Finance and Administration		Operational Maintenance-Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P0010102001010030010102000000000000	Preventative Maintenance: Interval Based	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	9	-	-	-	-	
Finance and Administration		Operational Maintenance-Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	P0010102002002000000101020000000000	Corrective Maintenance: Emergency	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	229	238	248	259		
Finance and Administration		Operational Maintenance-Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P0010102001010030010102000000000000	Preventative Maintenance: Interval Based	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	43	47	49	49		
Finance and Administration		Operational Maintenance-Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P0010102001010030010102000000000000	Default Project (PD)	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	688	409	484	472	493		
Finance and Administration		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	68	217	3346	2651	1457			
Finance and Administration		Human Resources	P0020000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1325	1857	1793	1866	1950			
Finance and Administration		Default Project (PD)	P0000000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	507	551	684	679	705			
Finance and Administration		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Cite a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	2151	1702	6963	7284	7543			
Finance and Administration		Human Resources	P0020000000000000000000000000000000	Cite a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	11397	12652	13212	13753	14364			
Finance and Administration		Default Project (PD)	P0000000000000000000000000000000000	Cite a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	1590	2337	2305	2325	2422			
Finance and Administration		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	3577	3175	3165	3300	3417			
Finance and Administration		Human Resources	P0020000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	16466	18606	29209	30255	31618			
Finance and Administration		Default Project (PD)	P0000000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	-	6	-	-	-	-		
Finance and Administration		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	(18320)	(19574)	(30321)	(31732)	(33170)			
Finance and Administration		Human Resources	P0020000000000000000000000000000000	Pitct & enh our environ assets & natural resource	Spatial integration	6.2 Immovable Property Management	Whole of the Municipality	5313	1519	1291	1345	1404			
Finance and Administration		Default Project (PD)	P0000000000000000000000000000000000	Pitct & enh our environ assets & natural resource	Spatial integration	6.2 Immovable Property Management	Whole of the Municipality	1079	1006	2040	2227	2327			
Finance and Administration		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Pitct & enh our environ assets & natural resource	Spatial integration	6.2 Immovable Property Management	Whole of the Municipality	1203	1287	1777	1776	1852			
Finance and Administration		Human Resources	P0020000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	22	122	46	48	50			
Finance and Administration		Default Project (PD)	P0000000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	1373	1868	2320	2328	2433			
Housing		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	367	471	673	611	641			
Housing		Human Resources	P0020000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	335	-	-	-	-	-		
Housing		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	13306	14033	13841	15517	14378			
Housing		Human Resources	P0020000000000000000000000000000000	An effci effici and developm-onien public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	11255	12010	12305	12808	13384			
Housing		Operational Maintenance-Non-infrastructure Corrective Maintenance Emergency Other Assets Housing Social Housing Buildings	P0010102002002000000101020000000000	Corrective Maintenance: Emergency	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	564	586	611	638		
Housing		Operational Maintenance-Non-infrastructure Preventative Maintenance Interval Based Other Assets Housing Social Housing Buildings	P0010102001010030010102000000000000	Preventative Maintenance: Interval Based	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	8	9	12	16		
Housing		Operational Maintenance-Non-infrastructure Corrective Maintenance Emergency Other Assets Housing Social Housing Electrical Equipment	P0010102002002000000101020000000000	Corrective Maintenance: Emergency	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	15	15	16	16		
Housing		Default Project (PD)	P0000000000000000000000000000000000	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3876	4261	4769	4618	4818			
Internal Audit		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3880	5712	6638	6916	7206			
Internal Audit		Human Resources	P0020000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	-	-	-	-		
Internal Audit		Default Project (PD)	P0000000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3199	3433	4138	4365	4562			
Internal Audit		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	(6781)	(7376)	(9873)	(10270)	(10713)			
Other		Operational Maintenance-Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P0010102001010030010102000000000000	Preventative Maintenance: Interval Based	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	828	9681	11017	12690	14902		
Other		Operational Maintenance-Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	P0010102002002000000101020000000000	Corrective Maintenance: Emergency	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	750	1187	1622	1691		
Other		Default Project (PD)	P0000000000000000000000000000000000	An efficient and responsible econ if network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	136	115	121	125	129			
Other		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	44	79	61	67	70			
Other		Human Resources	P0020000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1037	1267	1210	1265	1321			
Other		Default Project (PD)	P0000000000000000000000000000000000	Respons, account, effective and effc local governm	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	482	498	688	624	652			
Other		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1001	983	482	501	523			
Other		Human Resources	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1454	1566	1795	1871	1956			
Other		Default Project (PD)	P0000000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1373	1301	1576	1546	1614			
Planning and Development		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	312	656	321	336	349			
Planning and Development		Human Resources	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1000	979	1050	1097	1147			
Planning and Development		Default Project (PD)	P0000000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	804	820	999	1008	1052			
Planning and Development		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	6211	8005	5478	5499	5730			
Planning and Development		Human Resources	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	12582	12323	14119	14687	15349			
Planning and Development		Default Project (PD)	P0000000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	3998	3782	5274	5091	5315			
Planning and Development		Typical Work Streams	P0030342004000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	-	400	-	-	-	-		
Planning and Development		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	3039	2968	3077	3181	3291			
Planning and Development		Operational Maintenance-Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P0010102001010030010102000000000000	Preventative Maintenance: Interval Based	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	-	44	-	-	-	-	
Planning and Development		Default Project (PD)	P0000000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1009	361	461	470	489			
Planning and Development		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	22	-	-	-	-	-		
Planning and Development		Human Resources	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	1087	2688	4113	8185	11492			
Planning and Development		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	5	-	-	-	-	-		
Planning and Development		Human Resources	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	14377	13646	15131	15792	16503			
Planning and Development		Default Project (PD)	P0000000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	4978	4771	8739	7537	8559			
Planning and Development		Municipal Day to Day Running Cost	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	505	378	347	352	362			
Planning and Development		Human Resources	P0020000000000000000000000000000000	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	11016	11652	14311	14956	15623			



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

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Table MBRR SA38 - Consolidated detailed operational projects (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2018/19	Current Year Full Year Forecast 2019/20	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Public Safety			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	City a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	69 509	4 542	50 647	52 176	53 757
Public Safety			P0002000000000000000000000000000000	Human Resources	City a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	37 049	37 578	42 118	44 081	46 056
Public Safety			P0002000000000000000000000000000000	Default Project (PD)	City a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	19 185	17 707	29 507	29 401	30 671
Road Transport			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	722	1 048	941	944	931
Road Transport			P0002000000000000000000000000000000	Human Resources	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10 390	11 818	14 658	15 461	16 156
Road Transport			P0002000000000000000000000000000000	Default Project (PD)	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 193	4 353	5 612	5 423	5 667
Sport and Recreation			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	4 579	9 402	8 623	8 884	9 115
Sport and Recreation			P0002000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	7 852	9 423	10 170	10 602	11 079
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	200	33	34	36
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020010010020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	2 644	20	10	11	11
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	4	2	2	2
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020020020020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	518	539	561	586
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020010010020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	1 421	1 478	1 540	1 608
Sport and Recreation			P0002000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	5 028	1 983	2 576	2 630	2 737
Sport and Recreation			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	12 054	10 494	11 581	12 790	13 273
Sport and Recreation			P0002000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	47 420	52 665	57 795	60 349	63 065
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	1 027	1 257	1 289	1 343	1 394
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Parks Land	P000100020010010020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	4 114	6 452	5 016	5 218	5 434
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Parks Land	P000100020010010020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	73 821	76 774	79 998	83 518
Public Safety			P0002000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	11 323	(62 988)	(62 504)	(65 870)	(68 790)
Community and Social Services			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	City a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	501	347	362	377
Community and Social Services			P0002000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	4 667	4 930	5 058	5 270	5 502
Community and Social Services			P0002000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	1 026	864	945	987	1 032
Sport and Recreation			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	730	669	683	711
Sport and Recreation			P0002000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	310	379	266	275	284
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	6 205	5 890	7 566	8 063	8 416
Sport and Recreation			P0002000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	0	–	–	–
Sport and Recreation			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	2 561	2 384	3 212	3 005	3 144
Sport and Recreation			P0002000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	7 419	10 340	13 585	17 114	18 765
Sport and Recreation			P0002000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	11 544	14 061	15 856	16 519	17 259
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	172	16	17	18
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020010010020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	47	251	66	69	72
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	50	35	36	38
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020020020020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	925	962	1 002	1 046
Sport and Recreation			P0002000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	2 325	2 418	2 520	2 631
Sport and Recreation			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	7 144	3 489	4 414	4 360	4 540
Sport and Recreation			P0002000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	769	–	–	–	–
Sport and Recreation			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	12 789	13 389	14 340	17 067	18 933
Sport and Recreation			P0002000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	7 490	7 343	8 980	9 399	9 822
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	234	240	250	260
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020010010020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	413	775	698	727	757
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	50	193	132	137	143
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020020020020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	768	799	833	869
Sport and Recreation			P0002000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	804	836	871	909
Water Management			P0002000000000000000000000000000000	Human Resources	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	7 877	5 877	6 616	6 658	6 934
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020010010020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	11 824	11 987	12 158	13 930	12 456
Sport and Recreation		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	58	30	31	33
Sport and Recreation		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	P000100020010010020020020000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	48	50	52	54
Sport and Recreation			P0002000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	6	6	6	7
Waste Management			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	51	310	289	311	312
Waste Management			P0002000000000000000000000000000000	Human Resources	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	24 212	28 502	27 474	28 905	29 991
Waste Management		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	P000100020010030010010020000000000000	Preventative Maintenance: Interval Based	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	50 173	68 562	67 391	70 134	73 291
Waste Management		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000100020020020020020020000000000000	Corrective Maintenance: Emergency	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	20	10	11	11
Waste Management			P0002000000000000000000000000000000	Default Project (PD)	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	12	6	6	7
Waste Management			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	15 908	37 922	42 902	43 666	45 658
Waste Management			P0002000000000000000000000000000000	Human Resources	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	8 337	3 593	3 391	3 518	3 662
Waste Management			P0002000000000000000000000000000000	Default Project (PD)	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	26 262	26 460	31 175	32 658	34 129
Waste Management			P0002000000000000000000000000000000	Default Project (PD)	An efficient and responsive economy	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	19 874	13 609	17 126	17 291	18 042

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

R Rowspan	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2019/20	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Waste Water Management			PO0200000000000000000000000000000000	Municipal Day to Day Running Cost Human Resources	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 132	1 203	1 203	1 238	1 260
Waste Water Management			PO0200000000000000000000000000000000	Human Resources	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	728	1 034	1 201	1 252	1 309
Waste Water Management	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Public Ablution Facilities Buildings		PO001002002002020101002000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	3	3	3
Waste Water Management	Operational Maintenance Non-Infrastructure Preventive Maintenance Interval Based Community Assets Community Facilities Public Ablution Facilities Buildings		PO0010020010100200101002000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	11	6	-
Waste Water Management	Operational Maintenance Non-Infrastructure Preventive Maintenance Interval Based Community Assets Community Facilities Public Ablution Facilities Buildings		PO0010020020020201010020000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	639	664	692
Waste Water Management	Operational Maintenance Non-Infrastructure Preventive Maintenance Interval Based Community Assets Community Facilities Public Ablution Facilities Buildings		PO0010020010100200101002000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	143	146	165
Waste Water Management	Default Project (PD)		PO0200000000000000000000000000000000	Default Project (PD)	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 088	1 309	1 310	136	162
Waste Water Management	Municipal Day to Day Running Cost		PO0200000000000000000000000000000000	Municipal Day to Day Running Cost	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	503	514	372	351	351
Waste Water Management	Default Project (PD)		PO0200000000000000000000000000000000	Default Project (PD)	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	94	61	82	84	88
Waste Water Management	Municipal Day to Day Running Cost		PO0200000000000000000000000000000000	Municipal Day to Day Running Cost	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	17 301	14 784	12 265	12 366	12 078
Waste Water Management	Human Resources		PO0200000000000000000000000000000000	Human Resources	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	12 117	12 744	15 778	16 038	17 348
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Buildings		PO001001001001080010030000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	740	1 841	1 801	1 877	1 966
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Pump Station Buildings		PO001001002002080010030000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 265	2 793	2 732	2 838	2 957
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Electrical Equipment		PO001001001001008001000000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 745	2 462	2 399	2 500	2 605
Waste Water Management	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment		PO001002002002090000000000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	204	1 630	1 208	1 299	1 311
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Buildings		PO001001001001008001000000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	16 139	16 785	17 460	18 200
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Pump Station Buildings		PO001001002002080010030000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	9 839	10 233	10 652	11 131
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Electrical Equipment		PO001001001001008001006000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	477	496	517	539
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Pump Station Electrical Equipment		PO001001002002080010060000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	779	810	844	881
Waste Water Management	Default Project (PD)		PO0000000000000000000000000000000000	Default Project (PD)	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10 866	(17 225)	(16 781)	(17 842)	(18 644)
Waste Water Management	Municipal Day to Day Running Cost		PO0200000000000000000000000000000000	Municipal Day to Day Running Cost	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	73 100	71 689	71 632	44 157	46 539
Waste Water Management	Human Resources		PO0200000000000000000000000000000000	Human Resources	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	37 757	37 046	37 874	39 469	41 212
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Resolucation Pipe Work		PO001001001001080020020000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 097	1 513	1 447	1 539	1 604
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Resolucation Pipe Work		PO001001002002080020020000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 884	5 594	5 400	5 678	5 917
Waste Water Management	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment		PO001002002002090000000000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	9	6	4	5
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Resolucation Pipe Work		PO001001001001080020020000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 085	6 328	6 994	6 884
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Resolucation Pipe Work		PO001001002002080020020000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	17 839	18 553	19 332	20 183
Waste Water Management	Default Project (PD)		PO0000000000000000000000000000000000	Default Project (PD)	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	18 880	5 205	494	(557)	(724)
Waste Water Management	Municipal Day to Day Running Cost		PO0200000000000000000000000000000000	Municipal Day to Day Running Cost	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	18 882	2 198	21 567	25 979	26 311
Waste Water Management	Human Resources		PO0200000000000000000000000000000000	Human Resources	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 253	1 188	2 694	3 198	3 343
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Drainage Collection Drainage		PO001001001001030010030000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	7 821	4 328	2 963	3 038	3 166
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Drainage Collection Drainage		PO001001002002080010030000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 014	2 628	2 916	2 702	2 816
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Coastal Infrastructure Prevents Earthworks		PO001001001001050030020000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 103	1 070	1 058	1 102	1 148
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Storm water Conveyance Pipe Work		PO001001002002090002000000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 013	1 457	2 108	2 824	2 942
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work		PO001001001001030020060000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	3.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 944	4 463	4 945	3 641	3 794
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Drainage Collection Drainage		PO001001001001030010030000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	3 790	3 941	4 107	4 288
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Drainage Collection Drainage		PO001001002002090010030000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	1 467	1 526	1 590	1 660
Waste Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Storm water Conveyance Pipe Work		PO001001002002090002000000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	3.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 963	3 081	3 211	3 352
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work		PO001001001001030020060000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	11 080	11 523	12 007	12 535
Waste Water Management	Default Project (PD)		PO0000000000000000000000000000000000	Default Project (PD)	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	7 535	(15 246)	(13 919)	(14 216)	(14 800)
Waste Water Management	Municipal Day to Day Running Cost		PO0200000000000000000000000000000000	Municipal Day to Day Running Cost	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	74 187	33 484	31 731	34 864	34 591
Waste Water Management	Human Resources		PO0200000000000000000000000000000000	Human Resources	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 691	14 047	14 907	15 809	16 199
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Resolucation Pipe Work		PO001001001001080020020000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	172	-	-	-	-
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Waste Water Treatment Civil Structure		PO001001001001080030040000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 892	6 676	5 428	5 566	5 893
Waste Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Waste Water Treatment External Facilities		PO001001001001080030040000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	5 130	5 612	5 916	5 852
Waste Water Management	Default Project (PD)		PO0200000000000000000000000000000000	Default Project (PD)	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	9 547	11 918	14 421	11 165	11 965
Water Management	Municipal Day to Day Running Cost		PO0200000000000000000000000000000000	Municipal Day to Day Running Cost	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	9 357	8 787	7 130	8 272	8 238
Water Management	Human Resources		PO0200000000000000000000000000000000	Human Resources	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	9 971	11 118	11 110	11 234	12 234
Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Pipe Work		PO001001001001070040020000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	78	25	26	27
Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Water Supply Infrastructure Distribution Pipe Work		PO001001002002090040020000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	1	-	-	-
Water Management	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment		PO001002002002090000000000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	128	212	208	217	226
Water Management	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment		PO001002001010090000000000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 077	2 638	1 721	1 793	1 868
Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Boreholes Mechanical Equipment		PO001001001001070020060000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	512	334	348	362
Water Management	Default Project (PD)		PO0200000000000000000000000000000000	Default Project (PD)	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 229	5 680	7 963	7 064	7 383
Water Management	Municipal Day to Day Running Cost		PO0200000000000000000000000000000000	Municipal Day to Day Running Cost	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	44 500	13 779	9 128	11 012	12 640
Water Management	Human Resources		PO0200000000000000000000000000000000	Human Resources	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	19 448	25 069	27 200	28 379	29 537
Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Pipe Work		PO001001001001070040020000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	966	834	617	643	671
Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Water Supply Infrastructure Distribution Pipe Work		PO001001002002090040020000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	540	598	581	605	630
Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Points Pipe Work		PO001001001001070050020000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	221	215	204	233
Water Management	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment		PO001002002002090000000000000000000000	Corrective Maintenance: Emergency	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	10	-	-	-
Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Water Treatment Land		PO001001001001070090010000000000000000	Preventative Maintenance: Interval Based	An effluent and response ecom of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	520	339	353	365

Table MBRR SA38 - Consolidated detailed operational projects (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Water Management		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Pipe Work	P000101001001007040020000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6 913	7 189	7 491	7 821	
Water Management		Operational Maintenance Infrastructure Corrective Maintenance Emergency Water Supply Infrastructure Distribution Pipe Work	P000101002002007040020000000000000000	Corrective Maintenance: Emergency	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	44 197	45 965	47 895	50 003
Water Management			P000000000000000000000000000000000000	Default Project (PD)	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	14 803	(40 951)	(37 364)	(39 256)	(41 033)	
Water Management			P000301402000000000000000000000000000	Typical Work Streams	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 899	-	-	-	-	
Water Management			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	160 422	135 002	140 817	139 302	149 423	
Water Management			P000200000000000000000000000000000000	Human Resources	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	18 875	24 354	27 406	28 613	29 883	
Water Management		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Pipe Work	P000101001001007040020000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 913	5 348	4 862	5 066	5 279	
Water Management		Operational Maintenance Infrastructure Corrective Maintenance Planned Water Supply Infrastructure Distribution Pipe Work	P000101002001007040020000000000000000	Corrective Maintenance: Planned	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	259	270	281	
Water Management		Operational Maintenance Infrastructure Corrective Maintenance Emergency Water Supply Infrastructure Distribution Pipe Work	P000101002002007040020000000000000000	Corrective Maintenance: Emergency	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	5 284	5 617	5 000	5 211	5 429	
Water Management		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Ports Pipe Work	P000101001001007050020000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 865	4 054	3 853	4 015	4 184	
Water Management		Operational Maintenance Infrastructure Preventative Maintenance Condition Based Water Supply Infrastructure Distribution Ports Pipe Work	P000101001002007050020000000000000000	Preventative Maintenance: Conditional Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2	-	-	-	-	
Water Management		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000101002002009000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	9	10	11	11	
Water Management		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Water Treatment/Land	P000101001001007050010000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4	520	509	530	553	
Water Management		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Pipe Work	P000101001001007040020000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	8 914	9 270	9 659	10 084	
Water Management		Operational Maintenance Infrastructure Corrective Maintenance Emergency Water Supply Infrastructure Distribution Pipe Work	P000101002002007040020000000000000000	Corrective Maintenance: Emergency	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	36 557	38 018	39 615	41 358	
Water Management			P000000000000000000000000000000000000	Default Project (PD)	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	30 881	(12 659)	(14 468)	(15 038)	(16 573)	
Water Management			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	14 256	17 237	18 379	18 074	24 530	
Water Management			P000200000000000000000000000000000000	Human Resources	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 260	4 022	5 202	5 509	5 758	
Water Management			P000000000000000000000000000000000000	Default Project (PD)	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 626	3 519	3 733	3 700	3 849	
Water Management			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	8 803	20 597	31 717	33 032	34 479	
Water Management			P000000000000000000000000000000000000	Default Project (PD)	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	278	1 927	1 149	1 179	1 223	
Water Management			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	215 069	179 638	192 699	201 193	208 358	
Water Management			P000200000000000000000000000000000000	Human Resources	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	7 033	21 196	22 706	23 624	24 673	
Water Management		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Pipe Work	P000101001001007040020000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 785	7 414	6 767	7 061	7 347	
Water Management		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000101002002009000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	120	125	130	
Water Management		Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Machinery and Equipment	P000101002001009000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	665	488	508	530	
Water Management		Operational Maintenance Non-infrastructure Corrective Maintenance Planned Machinery and Equipment	P000101002002010090000000000000000000	Corrective Maintenance: Planned	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	90	93	97	
Water Management		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Water Treatment/Land	P000101001001007050010000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	816	532	555	578	
Water Management			P000000000000000000000000000000000000	Default Project (PD)	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	14 456	27 963	27 119	27 381	28 706	
Finance and Administration			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	-	-	-	-	
Finance and Administration			P000200000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	1 136	1 071	1 083	1 093	
Finance and Administration			P000300500000000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	2 588	1 464	1 013	1 414	1 427	
Finance and Administration			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	58 814	116 567	86 936	90 411	92 231	
Finance and Administration			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	-	1 000	1 040	1 084	
Finance and Administration			P000200000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	57 967	69 674	77 150	80 603	84 230	
Finance and Administration		Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	P000101002002009000000000000000000000	Corrective Maintenance: Emergency	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	8	-	-	-	
Finance and Administration			P000000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	-	-	-	-	
Finance and Administration			P000000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	(122 322)	(142 554)	(153 510)	(159 740)	(164 747)	
Finance and Administration			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	153	2 611	1 241	1 290	1 346	
Finance and Administration			P000200000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	6 054	5 897	6 486	6 747	7 051	
Finance and Administration			P000000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	1 111	1 622	1 284	1 184	1 241	
Environmental Protection			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	189	329	1 152	2 210	
Executive and Council			P000200000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1.1.4	Whole of the Municipality	-	21	-	-	-	
Executive and Council			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	39	52	54	57	
Executive and Council			P000200000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	3 087	3 670	3 817	3 989	
Executive and Council			P000000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	69	101	103	107	
Planning and Development			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	45	50	52	54	
Planning and Development			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	2 806	3 631	3 777	3 947	
Planning and Development			P000000000000000000000000000000000000	Default Project (PD)	An efficient and responsive eon of network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	81	82	86	
Health			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	-	26	27	28	29	
Health			P000200000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	6	12	13	13	
Health			P000200000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	153	-	-	-	
Health			P000200000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	-	1 854	2 071	2 154	2 251	
Health			P000000000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	-	34	41	41	43	
Community and Social Services			P000200000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive eon of network	Inclusion and access	5.1 Sound Financial and Supply Chain Managem	Whole of the Municipality	-	-	-	-	-	
Total Operational expenditure									3 273 792	3 603 742	3 913 242	4 106 403	4 335 870	

## 1.22 Municipal manager's quality certificate



S. Mark Shreeve Civic Centre  
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Toll free No: 0800 222 827  
[www.umhlathuze.gov.za](http://www.umhlathuze.gov.za)

Your ref: KZN 282  
Contact: Municipal Manager

Our file ref: 5/1/1 - 2021/22  
In response to DMS No: DMS 1462325  
Date: 03/05/2021

### QUALITY CERTIFICATE

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

**MR L MAPHOLOBA**

**MUNICIPAL MANAGER OF CITY OF uMHLATHUZE KZN282**

**SIGNATURE:**

**DATE:** 03/05/2021



ALL CORRESPONDENCE MUST BE ADDRESSED TO THE MUNICIPAL MANAGER