

**ANNEXURE A**

**(DMS 1594805)**

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

2023/24 TO 2025/26  
MEDIUM TERM REVENUE AND EXPENDITURE  
FORECASTS (ADOPTED - FINAL)



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## Abbreviations and Acronyms

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

## **Part 1 – Annual Budget**

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

#### **SUSTAINABILITY IN CHALLENGING TIME.**

I take pleasure in presenting to you the Tabled 2023/2024 MTREF. I will reflect on the South African economy and the impact it has on our local economy. Also this is a Tabled Budget that I am presenting which was endorsed by Council on the 30 May 2023, and we are now taking this budget to our communities.

#### **THE ECONOMY**

For some time, the South African government has been spending more than it can afford, leading to rising debt. The economy has also been growing at a slow pace as a result of low business confidence and falling private investment.

The economy has been ravished by the unprecedented Covid-19 and floods in KZN in particular. The economy is recovering but municipalities have been hit hard by the pandemic, which has resulted in high unemployment and some companies closing down.

The pace of economic growth is slow to address unemployment and poverty. This will make it difficult for government to achieve its targets for public finances. The central budget proposals involve boosting the public finances by raising taxes, reducing spending and reprioritising.

We need to acknowledge that the government need to foster a relationship with the private sector which is the key engine for job creation, and government departments must be hard at work to end policy uncertainty and align their policies to allow business to operate in a conducive environment.

This Tabled budget is in the main protects the poor and also build financial sustainability the municipality.

It is equally important to sharply raise that our Tabled budget is done from following circular 122 and 123 of National Treasury and approvals from NERSA on approvals of electricity tariffs. This Tabled Budget is in line with the IDP process which forms the back bone of the budget.

The tough economic climate that is experienced throughout the country does not in any way exempt our municipality as we exist in a country of a unitary government.

It is with this reality that we ought to critically analyse what should be the next steps moving forward in being able to come up with a sustainable budget whilst we weather the tough economic storm.

It would be important that for the future we support and strengthen the small up and coming businesses because that's the only way we will get our local economy going.

**THE DRAFT 2023/24 MTREF**

We Tabled a R5, 7 billion budget (R6 billion 2024/25 and R 6.5 billion 2025/26) for the City of uMhlathuze which has been put together against the backdrop of sluggish economy. We are however confident that this Tabled draft budget will be in a position to change the lives of the people of uMhlathuze.

**Indigent Support**

- ✓ Free first 10 kilolitres of water for consumers that only consume 10 kilolitres of water and less;
- ✓ Free Rates if property is valued R 160 000.00 or less
- ✓ Free Refuse if property is valued R 160 000.00 or less
- ✓ Free Sewer if property is valued R 160 000.00 or less
- ✓ Free 50 kilowatts to successful applicants. Indigent customers will also be granted permission to buy additional 300 units in a month at applicable tariffs

**Tariffs**

- Property Rates 9%
- Electricity 15.50%
- Water 15%
- Refuse 9%
- Sewer 15%

**Bulk Purchases**

- Eskom R 1.492 billion which account for 30.2% of Opex
- Salaries R 1.2 Billion which account for 24.2% of Opex

**Repairs and maintenance**

- Prioritised to ensure sustainability of the City infrastructure
- We budgeted 9.4%, 9.2% and 8.8%

**Capital Budget**

For the 2023/24 R 767 million

If we are also true to ourselves, we need to change how we have been doing things and be ambassadors of implementing austerity measures without negatively affecting service delivery. We all know that affordability of municipal bills is a key area of concern, and already we can see this in our collection rate. Therefore, the only area where we can reduce is in the expenditure environment. I therefore implore administration to focus on austerity measures. Austerity management is about restoring the equilibrium between income and expenditure, especially during these difficult economic times.

I therefore honourable speaker implore Council to approve this Tabled budget so that we can consult the communities and we will amend the budget should substantive matters be raised by the public. I am certain that what we have done in this draft budget covers all citizens of the City.

Thank you

**Mayor Xolani Ngwezi**

## 1.2 Council Resolutions

On 30<sup>th</sup> May 2023, the Council of the City of uMhlathuze will meet in the Council Chamber Complex to adopt the budget of the Municipality for the financial year 2023/24. The Council will approve and adopt the following resolutions:

1. the Adopted Multi-year Medium Term Revenue and Expenditure Framework (MTREF) of the City of uMhlathuze for the Financial Year 2023/24 and indicative for the projected outer years 2024/25 and 2025/26 be approved as set out in the Budget Report **(DMS 1594805)** and in the Budget tables A1 - A10 **(Annexure B1 - B13) (DMS 1600596)**;
2. the Final Integrated Development Plan (IDP) Review for 2022/23 **(DMS 1530768)** be incorporated into the Adopted 2023/24 Multi-year Medium Term Revenue and Expenditure Framework (MTREF);
3. the Adopted 2023/24 Medium Term Revenue and Expenditure Framework aligned with the IDP's Developmental Objectives and Goals and the Municipal Regulation on Standard Chart of Accounts (mSCOA) (Government Gazette 37577 dated 22 April 2014) for the City of uMhlathuze be approved as follows:

Description  R thousands	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Adopted Budget 2023/24	Adopted Budget 2024/25	Adopted Budget 2025/26
Total Operating Revenue	4 473 675	4 931 451	5 319 626	5 778 030
Total Operating Expenditure	4 629 584	4 937 024	5 296 308	5 756 287
<b>Surplus/ (Deficit) for the year</b>	<b>(155 909)</b>	<b>(5 573)</b>	<b>23 318</b>	<b>21 743</b>
<b>Total Capital Expenditure</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>
<b>TOTAL OPERATING &amp; CAPITAL BUDGET</b>	<b>5 711 192</b>	<b>5 739 965</b>	<b>6 052 298</b>	<b>6 515 845</b>

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



4. subject to the Chief Financial Officer submitting a report to Council in terms of Section 46 of the MFMA, Council approves in principle a loan for R780m in the 2023/24 financial year of which R406m will be drawn when required in the 2023/24, with the balance of R374m to be drawn down in 2024/25;
5. the following table setting out the surplus/(deficit) across the services be approved:

Description  R thousand	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Electricity and Energy Sources</b>				
Surplus/(Deficit) for the year	122 080	273 231	251 044	167 785
<b>Water Management</b>				
Surplus/(Deficit) for the year	79 537	(1 400)	18 507	42 959
<b>Waste water management</b>				
Surplus/(Deficit) for the year	(13 037)	(99 711)	(92 424)	(64 004)
<b>Waste management</b>				
Surplus/(Deficit) for the year	(5 262)	9 417	14 318	21 698
<b>Other Services</b>				
Surplus/(Deficit) for the year	(339 227)	(187 110)	(168 127)	(146 694)
<b>Total</b>				
<b>Surplus/(Deficit) for the year</b>	<b>(155 909)</b>	<b>(5 573)</b>	<b>23 318</b>	<b>21 743</b>

6. the Adopted Service Delivery and Budget Implementation Plan (SDBIP) 2023/24 (**DMS 1592247**) as submitted be approved;
7. in terms of Section 2(3) of the Local Government: Municipal Property Rates Act, the following property rates for the 2023/24 financial year be approved:

Category	Proposed tariff (from 1 July 2023)	Ratio to Residential Tariff
	<b>C</b>	
Residential Properties	0,0113	1 : 1
Business / Commercial	0,0237	1 : 2,10
Industrial	0,0249	1 : 2,20
Agricultural Properties	0,0028	1 : 0,25
Public Service Purposes (State Owned)	0,0131	1 : 1,15
Public Service Infrastructure	0,0028	1 : 0,25
Public Benefit Organisation Properties	0,0028	1 : 0,25
Mining Properties	0,0260	1 : 2,30
Vacant Land	0,0237	1 : 2,10

8. on application by the relevant ratepayers, the following rebates be applied subject to the provisions contained in the Rates Policy:
  - Agricultural properties - 5%
  - Non Profit Organisations - 20%
9. the Rates Policy as contained in **Annexure D1 (DMS 1597549)** be approved;
10. in addition to the statutory R15 000 reduction in the valuation on residential properties, a further reduction of R145 000 of the valuation on all developed residential properties valued at R480 000 and below be made;
11. in addition to the reductions in recommendation (10) above and subject to the criteria set out in the Property Rates Policy, an additional R250 000 reduction in the value of the primary residential property belonging to a pensioner or a social grantee be made;
12. in accordance with the implementation of the universal approach of the indigent policy improved residential property valued at R160 000 or less will be exempted from refuse and sewer charges. The following sliding scale will be applied for charges on improved residential properties higher than R160 000 on the following basis:
  - a) Properties valued between R160 001 and R200 000 will receive a rebate of 25% in respect of the sewer and refuse charges.
  - b) Properties valued at R200 001 and higher will pay the normal tariff.
13. the amendment of the Tariff of Charges as per **Annexure C (DMS 1598102)** be approved;
14. the Tariff policy as per **Annexure D2 (DMS 1598100)**;
15. any work function or tariff not accommodated in the Tariff of Charges be dealt with as cost plus 20%;
16. in addition to the free 50 units, the indigent customers to be granted additional 300 units that can be bought per month but be capped at 350 units each month;
17. the property rates and tariff adjustments as set out above be dealt with in terms of Section 14 of the Local Government: Property Rates Act and Section 24 of the Municipal Finance Management Act 2003;

18. Free water be capped at 10 kl per month;
19. Strategic grouping of water service tariffs, dividing them into groups as follows:
  - Tariff Structure 1 (T1) will be for indigent customers with consumption not exceeding 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 20 kl per month; and
  - Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 20 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
20. Railway siding maintenance be charged to all property owners whose properties are alongside the vicinity of the facility;
21. No person or entity may collect waste for removal from premises unless authorised by Deputy City Manager - Community Services or City Manager;

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

	Approved Tariffs - 2022/23	Proposed Tariffs - 2023/24
	R	R
Standby - Travel allowance	116	121
Standby - Subsistence allowance	76	79
<b>Subsistence allowances</b>		
Daily allowance	165	172
Overnight allowance	221	231
Own accommodation	304	317
Interview candidates	79	82
<b>Accommodation</b>		
All employees	1 382	1 443
All councillors and Section 56 employees	2 318	2 420
Municipal Manager, Mayor/ Deputy Mayor, Speaker and Municipal Chief Whip	3 867	4 037
Ward committee members	1 662	1 736
<b>Indigent Burial Assistance</b>		
Adult	3 050	3 184
Child (1 day to 15 years)	2 318	2 420
Stillborn / fetus	1 586	1 656

23. the profit on sale of all erven be allocated 100% to the Rates and General Capital Replacement Reserve account;
24. should there be any unspent conditional grants received from the National Fiscus at year end, Council hereby requests that the City Manager via letters to the respective transferring officers apply for a roll-over of funds received in **2022/23** financial year to the next financial year, namely the 2023/24 financial year;
25. although Council has an approved Virement Policy, in terms of this 2023/24 MTREF Budget appropriation, a MFMA mSCOA Circular No. 8 (**DMS 1402904**) be Adopted with the following:
- No virements (transfers) will be allowed out of:
    - All Repairs and Maintenance Projects unless approval has been sort jointly between the City Manager and the Chief Financial Officer;
    - Purchase of Bulk Electricity and Bulk Water Projects;

- A Project extending over/ incorporating more than one mSCOA function or sub function, then savings in the budgetary allocation in a function or sub-function may be applied across the functions and/ or sub-functions directly linked to the same Project and Funding Source;
  - Where the Finance and Administrative function or sub-function is directly linked to another Function or sub function, then savings in the linked function/ sub-function may be applied in the Finance and Administrative function or *vice versa*. This means that virements between Rates Services and Trading Services and across Trading Service are not allowed;
  - Virements cannot be permitted in relation to the revenue side of the budget;
  - Virements between functions should be permitted where the proposed shifts in funding facilitate sound risk and financial management (e.g. the management of central insurance funds and insurance claims from separate votes);
  - Virements from the capital budget to the operating budget should not be permitted, Operational funds to the Capital Budget may be done, but only via an Adjustments budget;
  - Virements towards employee related costs should not be permitted, except where:
    - temporary/ contracted (budget for as contracted services in terms to the mSCOA Classification) staff status has changed to permanent staff; or
    - the budget savings resulted from Outsourced Services within the same function in terms of a Council delegated authority).
26. to ensure that monies are spent efficiently and effectively in the repairs and maintenance environment for both operating and capital budgets, no Repairs and Maintenance budget can be utilised unless each project for repairs and maintenance is utilised strictly in terms of the 2023/24 asset maintenance plan and captured accordingly on the Work Break-down Structure of the uM-SAP system;
27. 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;
28. Council adopts National Treasury's MFMA Circular number 122 dated 4 December 2022 (**DMS 1573136**) and Circular number 123 dated 03 March 2023 (**DMS 1586728**) that is in line with Section 168(3)(a) of the Municipal Finance Management Act 56 of 2003;
29. Council approves the redirection of R18 579 000 earmarked for procurement of replacement and new vehicles to be used for yellow plant and refuse trucks;
30. The Benchmark report recommendations by National Treasury for the 2023/24 MTREF **Annexure O (DMS 1600975)** be supported; and

31. The amended fixed asset management policy included as **Annexure N (DMS 1600420)**, be approved.

### 1.3 Executive Summary

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

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

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

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

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

In the process of compiling the Tabled 2023/24 MTREF as well as the Adopted 2023/24 MTREF, the submissions received from the Departments which were all project based could be broken down into the following categories:

Scenario	Capital		
	2023/24	2024/25	2025/26
	R 000	R 000	R 000
Departmental Allocations as per Budget Policy	743 968	756 315	743 731
Initial Departmental Submissions	739 633	764 197	751 077
Final Departmental Submissions	767 746	764 790	758 807
<b>TABLED BUDGET</b>	767 746	764 790	758 807
<b>ADOPTED BUDGET</b>	802 941	755 990	759 557

Scenario	Operating Budget		
	Revenue	Expenditure	Deficit
	R 000	R 000	R 000
First (excl tariff increases)	4 423 170	5 055 628	(632 458)
Second (excl tariff increases)	4 431 697	5 016 149	(584 452)
Third (incl tariff increases)	4 930 272	4 935 845	(5 573)
<b>TABLED BUDGET</b>	<b>4 930 272</b>	<b>4 935 845</b>	<b>(5 573)</b>
<b>ADOPTED BUDGET</b>	<b>4 931 451</b>	<b>4 937 024</b>	<b>(5 573)</b>

**For the Adopted 2023/24 MTREF, the Municipal Budget Policy Guide (DMS 1542203 – Detail) DMS 1542204 – Summary) read together with the Budget Process Plan (DMS 1542201) to guide the Administration in through the whole budget.**

**MFMA Circulars No 122 (DMS 1573136) Annexure L1 issued on 9 December 2022 and 123 (DMS 1586728) issued on 3 March 2023 Annexure L2 are included as part of this report.** These circulars need to be read thoroughly by both the Council and the Administration. **These were also used in compiling the Adopted 2023/24 MTREF.**

A critical review was undertaken of expenditure on non-core and non-priority spending items in line with NT's Cost containment measures outlined in NT's MFMA circular number 82 and as endorsed in the Cost Containment Regulations (**DMS 1348572**). The latter read together with the requirements of MFMA Budget circulars 122 and 123 issued in December 2022 and March 2023 respectively were used to compile the Budget.

The following main challenges in compiling this 2023/24 MTREF. They can be summarised as follows:

- Between all the services by far the greatest concern here lies with all the services financed by Property Tax (Rates). This Adopted budget has the Rates Services sitting with a R187 million deficit for 2023/24 and R168 m and R147m deficit for the outer years;
- The majority of residential households in uMhlathuze are not levied Property Rates. This because the individual properties are within the Ingonyama Trust land are not separately valued and not subject to the Municipal Property Rates Act. This despite the same communities enjoying most of the municipal services that are funded by Property Rates Revenue. This flaw in the current legislation is also applicable to those commercial and business activities taking place within the Ingonyama Trust area.

There is a rapid increase in demand for services in these areas – roads, water, refuse, electricity, sanitation but no commensurate revenue;

- The Constitutional mandate for uMhlathuze is to provide basic municipal services in the Ingonyama Trust area, however the deployment of those services without formal town planning and engineering protocol is not only ineffective and inefficient, but the extent thereof and demand for services on such a large scale without order is simply unsustainable from a service delivery perspective;
- There is no Equitable Share allocation for properties that do not pay Property Rates. The significance here is that the delivery of basic services is very dependent on Property Rates in yet there is zero allocation from the National Equitable Share allocation for Property Rates itself. This weakness in the financial structure of the Municipal MTREF needs to be addressed at a National level as it cannot be resolved at a local level. This is a National Policy matter. As an interim measure National Treasury has been requested over the years to increase Equitable Share to the equal extent that the Municipal Property Rates Act cannot be applied to the residents of the Ingonyama Trust land as the residents there hold no legal title to the land. Indirectly, the National Treasury has assisted by increasing it's the ES marginally above inflation over the last few years which has certainly helped;
- Due to a community's perceived poor quality of water quality and supply from the municipality, many residents who can afford alternative sources such as boreholes, are doing so without permission which is putting resident's health at risk and reducing the municipality's revenue streams which are required to cater for the water infrastructure;
- As from the 2021/22 year to the annualized 2022/23 financial year Water sales volumes for commercial business and outside boarder water service (water sold to KCDM) have decreased by 18 percent. This is a cause for concern and is exacerbated by the current economic conditions;
- It appears that the Water Loss's in uMhlathuze are deteriorating. From 2021/22 the gross loss was 40%, as at the end of February 2023 the Gross water loss is sitting at 54%. The projected water loss in financial terms for the 2023/24 MTREF is R340 million.
- Although Council has received Level II Accreditation, the subsidisation of Housing services which is not a Constitutional mandate can be construed as an "unfunded" mandate due to the fact the Property Rates must now fund the deficit of R24.7m – refer to **Table 25** for details;
- Waste Water Management Service shows a deficit of R 99.7 million (R13m deficit for Adjusted 2022/23), this is a concern and efforts will need to be made to reduce this deficit in the coming MTREF by reducing costs therefore the introduction of more efficient and effective operations;
- Although Employee related costs as a percentage of total Expenditure amounts to 24,6% 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 24.6% 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 (8,3%) together with Employee related Costs. This figure amounts to 32.9% (24.6% + 8,3%). As can be seen this cost is over the 30% norm;

- Although extensive effort was made during the budgeting process to retain Repairs and Maintenance of Infrastructure at 8% of Property Plant and Equipment, this internationally accepted norm was not achieved in this budget and now sits at 6.2% of PPE. It appears that the primary reason is due to the reduction of internal labour resources towards this activity.
- The great dependency of the Refuse Service (Solid Waste Management) of Equitable Share to the tune of almost 50% of the revenue is a risk for the Municipality. It does however appear promising that the Senior Management are working on a Revenue Enhancement Strategy which will be applied in the coming financial year.

The main positives that come out of compilation of the 2023/24 MTREF can be summarised as follows:

- The 2023/24 MTREF has a marginal deficit of R5,5m from an Adjusted 2022/23 deficit of R155,9m;
- The Finance has continued with the strategy of ensuring that tariffs are **unit cost reflective** and that the **corresponding Revenue Tariffs** are **more equitable and affordable** across the various consumer and ratepayer categories;
- It is noted with appreciation that for the 2023/24 MTREF Equitable Share was increased by 10 % over the 2022/23 MTREF – R472m to R520m;
- Although all services funded by Rates are running at a deficit, Rates revenue is now greater than the gross contribution made by electricity to the municipality's income base, which trend points in the right direction of lowering dependency on the electricity services which is a significant risk to the financial stability of this municipality.

The following budget principles, guidelines and assumptions directly informed the compilation of the 2023/24 MTREF:

- Revenue does include a projected 2% local economic growth with effect from each of the 2023/24 and outer years;
- Revenue cash flow assumes a 95.5% recovery;

- All Revenue Tariffs are based on a cost reflective unit cost per all trading services;
- Capital from own funding (Capital Replacement Reserve and Borrowing) allocated on a prioritised model between Functions using asset values and Income generating ability;
- The internal capital funding mix for the 2023/24 MTREF is based on a 70% to 30% weighting towards borrowing and capital replacement reserve respectively;
- The above weighting is going to require Council to consider approving a Section 46 loan of R780 million in the 2023/24 year which will have two drawdowns of R406m and R374m in the 2024/25 financial year accordingly;
- The basket of municipal services tariffs collectively has been kept below 14% despite the 18.65% increase in electricity purchases;
- 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

## NATIONAL TREASURY BENCHMARK ENGAGEMENT

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

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

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

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

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

The engagement was well-attended by the City, National Treasury, Department of Cooperative Governance and Traditional Affairs (CoGTA). The City was well-prepared for the engagement and all relevant documents were received prior to the engagement.

**The summarised National Treasury assessment can be found on DMS 1600975.**

The following are recommendation/resolution extracted from National Treasury assessment:

- National Treasury must arrange a technical session with the City to discuss the outcome of the funding assessment.
- The City and National Treasury must arrange a separate session for the live demonstration of the System at the municipal offices to understand how the system operates in its entirety.
- National Treasury and CoGTA must consider reviewing the components of tariffs to include water losses in determining cost reflective tariffs.
- National Treasury, the City and COGTA must engage on the non-recovery of property rates in the traditional authority areas as this affects the financial viability.
- National Treasury must facilitate an engagement with TRANSNET on the impact of failure of rail on municipal roads infrastructure.
- The City must consider applying for the Budget Facility for Infrastructure (BFI) funding.

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

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

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

## 1.5 Operating Revenue Framework

### Revenue Strategy

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an above 95.5 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by calculating the revenue requirement of each service this had to be adjusted to cater for affordable tariffs;
- The Universal approach to tariff setting provides for the cross subsidization between the different consumer affordability levels;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- Increased ability to extend new services and recover costs where economically possible;
- The municipality's Indigent Policy and rendering of free basic services and subsidized services to both the destitute and poor consumers.

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

### Primary Challenges in Producing the Revenue Budget

- At the top of the list by far is the **lack of growth** in local economic activity and now exacerbated by the current economic conditions;
- To keep up with an expanding need for services, together with a 20.7% in Eskom tariffs but without corresponding escalation in revenue has forced Council to escalate rates and tariff charges above inflationary parameters;
- 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 the majority of National and Provincial Departments are up to date with their debt, there are a few Other Organs of State that have accrued material amounts of debt in the last few years amounting to R250m;
- Credit control actions taken in the Traditional areas are a difficult for many reasons, therefore ineffective and inefficient in outcomes;

### Primary Positive Aspects of Producing the Revenue Budget

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

The following table is a summary of the 2023/24 MTREF (classified by main revenue source):

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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	1 415 619	1 580 664	1 660 357	1 857 292	1 861 758	1 861 758	2 150 331	2 365 364	2 601 901
Service charges - Water	483 361	497 446	557 136	511 401	512 148	512 148	588 970	630 198	680 614
Service charges - Waste Water Management	101 607	104 010	108 153	114 066	104 066	104 066	119 676	131 644	165 871
Service charges - Waste Management	94 066	101 599	102 920	114 115	105 313	105 313	114 792	121 679	131 413
Sale of Goods and Rendering of Services	19 810	13 286	90 882	11 898	12 455	12 455	12 366	12 737	13 119
Agency services	5 660	7 841	4 692	6 179	6 179	6 179	6 365	6 556	6 752
Interest earned from Receivables	153	178	387	128	28	28	29	30	31
Interest earned from Current and Non Current Assets	46 358	32 646	34 735	66 700	66 700	66 700	64 500	67 000	68 900
Rent on Land	12 988	746	1 225	825	825	825	850	875	902
Rental from Fixed Assets	7 193	6 255	6 929	6 477	6 977	6 977	16 074	18 175	21 235
Operational Revenue	26 642	6 209	4 923	5 797	8 089	8 089	8 625	9 064	9 535
<b>Non Exchange Revenue</b>									
Property rates	508 159	551 173	567 444	681 140	675 990	675 990	736 829	773 671	823 959
Surcharges and Taxes	4 665	14 439	16 039	18 704	18 704	18 704	6 332	6 492	6 687
Fines, penalties and forfeits	83 340	74 345	31 900	57 681	57 686	57 686	15 754	16 226	16 713
Licences or permits	2 635	3 069	2 877	3 526	3 526	3 526	3 632	3 741	3 853
Transfer and subsidies - Operational	391 456	491 484	437 070	504 462	525 345	525 345	551 827	597 533	639 714
Gains on disposal of Assets	–	91 832	140	140	140	140	–	–	–
Other Gains	540	544	646 665	507 743	507 743	507 743	534 500	558 641	586 832
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 204 253</b>	<b>3 577 766</b>	<b>4 274 472</b>	<b>4 468 276</b>	<b>4 473 675</b>	<b>4 473 675</b>	<b>4 931 451</b>	<b>5 319 626</b>	<b>5 778 030</b>

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

Description  R thousand	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2023/24	%	Budget Year +1 2024/25	%	Budget Year +2 2025/26	%
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	1 861 758	41.6%	2 150 331	43.6%	2 365 364	44.5%	2 601 901	45.0%
Service charges - Water	512 148	11.4%	588 970	11.9%	630 198	11.8%	680 614	11.8%
Service charges - Waste Water	104 066	2.3%	119 676	2.4%	131 644	2.5%	165 871	2.9%
Service charges - Waste Management	105 313	2.4%	114 792	2.3%	121 679	2.3%	131 413	2.3%
Sale of Goods and Rendering of	12 455	0.3%	12 366	0.3%	12 737	0.2%	13 119	0.2%
Agency services	6 179	0.1%	6 365	0.1%	6 556	0.1%	6 752	0.1%
Interest earned from Receivables	28	0.0%	29	0.0%	30	0.0%	31	0.0%
Interest earned from Current and Non	66 700	1.5%	64 500	1.3%	67 000	1.3%	68 900	1.2%
Rent on Land	825	0.0%	850	0.0%	875	0.0%	902	0.0%
Rental from Fixed Assets	6 977	0.2%	16 074	0.3%	18 175	0.3%	21 235	0.4%
Licence and Permits	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Operational Revenue	8 089	0.2%	8 625	0.2%	9 064	0.2%	9 535	0.2%
<b>Non Exchange Revenue</b>								
Property rates	675 990	15.1%	736 829	14.9%	773 671	14.5%	823 959	14.3%
Surcharges and Taxes	18 704	0.4%	6 332	0.1%	6 492	0.1%	6 687	0.1%
Fines, penalties and forfeits	57 686	1.3%	15 754	0.3%	16 226	0.3%	16 713	0.3%
Licences or permits	3 526	0.1%	3 632	0.1%	3 741	0.1%	3 853	0.1%
Transfer and subsidies - Operational	525 345	11.7%	551 827	11.2%	597 533	11.2%	639 714	11.1%
Gains on disposal of Assets	140	0.0%	–	0.0%	–	0.0%	–	0.0%
Other Gains	507 743	11.3%	534 500	10.8%	558 641	10.5%	586 832	10.2%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>4 473 675</b>	<b>100%</b>	<b>4 931 451</b>	<b>100%</b>	<b>5 319 626</b>	<b>100%</b>	<b>5 778 030</b>	<b>100%</b>
Total revenue from rates and service charges	3 259 276	72.9%	3 710 598	75.2%	4 022 556	75.6%	4 403 759	76.2%

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

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the City. The municipality will continue to significantly generate its own revenue and will only depend on the operational transfers to the equivalent of 11.2 per cent.

Rates and service charges revenue comprise of 75.2 per cent of total operating revenue mix. In 2022/23, revenue from rates and service charges totalled R3,3 billion and is projected to increase to R3,7 billion in 2023/24 and steadily increase to R4 billion and R4,4 billion in 2024/25 and 2025/26 respectively.

Electricity service charges are the largest contributor towards total municipal revenue in terms of turnover amounting to an average of 43,6 per cent over the MTREF. However, it needs to be noted that the actual revenue contributed by Electricity Service to municipal service delivery is the gross profit of Electricity Turnover less Bulk purchase cost which amounts to R 658 million (20% of Gross Revenue) in the 2023/24 financial year. The Rates revenue of R737 (22.3% of Gross Revenue), implies that Rates revenue is the largest contributor towards actual service delivery. **(See Table 3 below)**

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

Description R thousand	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2023/24	%	Budget Year +1 2024/25	%	Budget Year +2 2025/26	%
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	625 517	20.2%	658 203	20.0%	653 893	18.9%	587 499	16.3%
Service charges - Water	365 995	11.8%	447 039	13.6%	482 022	13.9%	525 770	14.6%
Service charges - Waste Water Management	104 066	3.4%	119 676	3.6%	131 644	3.8%	165 871	4.6%
Service charges - Waste Management	105 313	3.4%	114 792	3.5%	121 679	3.5%	131 413	3.6%
Sale of Goods and Rendering of Services	12 455	0.4%	12 366	0.4%	12 737	0.4%	13 119	0.4%
Agency services	6 179	0.2%	6 365	0.2%	6 556	0.2%	6 752	0.2%
Interest earned from Receivables	28	0.0%	29	0.0%	30	0.0%	31	0.0%
Interest earned from Current and Non Current Assets	66 700	2.2%	64 500	2.0%	67 000	1.9%	68 900	1.9%
Rent on Land	825	0.0%	850	0.0%	875	0.0%	902	0.0%
Rental from Fixed Assets	6 977	0.2%	16 074	0.5%	18 175	0.5%	21 235	0.6%
Operational Revenue	8 089	0.3%	8 625	0.3%	9 064	0.3%	9 535	0.3%
<b>Non Exchange Revenue</b>								
Property rates	675 990	21.9%	736 829	22.3%	773 671	22.4%	823 959	22.8%
Surcharges and Taxes	18 704	0.6%	6 332	0.2%	6 492	0.2%	6 687	0.2%
Fines, penalties and forfeits	57 686	1.9%	15 754	0.5%	16 226	0.5%	16 713	0.5%
Licences or permits	3 526	0.1%	3 632	0.1%	3 741	0.1%	3 853	0.1%
Transfer and subsidies - Operational	525 345	17.0%	551 827	16.7%	597 533	17.3%	639 714	17.7%
Gains on disposal of Assets	140	0.0%	–	0.0%	–	0.0%	–	0.0%
Other Gains	507 743	16.4%	534 500	16.2%	558 641	16.1%	586 832	16.3%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 091 280</b>	<b>100%</b>	<b>3 297 391</b>	<b>100%</b>	<b>3 459 978</b>	<b>100%</b>	<b>3 608 785</b>	<b>100%</b>
Total revenue from rates and service charges	1 876 882	60.7%	2 076 539	63.0%	2 162 909	62.5%	2 234 513	61.9%

The property rates at 22.3% of gross revenue is still prejudiced by the Ingonyama Trust are not yet forming part of the MPRA while geographically representing 47 per cent of the municipal jurisdiction.

The trading service water is the third largest revenue, contributing 13.6 per cent towards the total revenue projected at R589 million in 2023/24 and R447m in terms of gross revenue.

Operating grants and transfers totals R551,8 million in the 2023/24 financial year, steadily increases to R597,5 million in 2024/25 and to R639,7 million in 2025/26. Local Government Equitable Share will grow at an annual rate of 10 per cent for 2023/2024, and thereafter at 9 and 7 per cent respectively for the two outer years. This covers the likely above-inflation increases in the costs of bulk water and electricity. This also allows for faster increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula.

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

**Table 4 Operating Transfers and Grant Receipts**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		377 853	476 573	422 690	485 710	485 710	485 710	534 809	579 960	621 553
Local Government Equitable Share		362 965	462 487	416 124	471 939	471 939	471 939	520 860	570 056	611 900
Finance Management		2 650	2 600	2 450	2 500	2 500	2 500	2 500	2 500	2 638
Municipal Systems Improvement		(800)	–	–	–	–	–	–	–	–
EPWP Incentive		4 492	4 278	3 417	3 213	3 213	3 213	3 089	–	–
Project Management Unit		7 354	7 208	604	7 358	7 358	7 358	7 660	6 704	7 015
Municipal Disaster Relief Grant		1 192	–	94	–	–	–	–	–	–
Energy Efficient and Demand Management		–	–	–	700	700	700	700	700	–
<b>Provincial Government:</b>		12 545	14 811	13 131	18 752	39 635	39 635	17 018	17 573	18 161
Museums		202	214	225	235	235	235	249	260	272
Provincialisation of Libraries		8 689	8 932	9 136	9 593	9 593	9 593	9 593	10 016	10 464
Libraries		1 688	1 808	1 936	2 033	2 033	2 033	2 033	2 122	2 217
Housing		1 021	2 334	1 764	3 177	3 394	3 394	4 429	4 429	4 429
Enhanced Extended Discount Benefit Scheme		837	32	28	–	–	–	–	–	–
Cleanest Town Awards		–	800	–	–	–	–	–	–	–
Hostels		108	54	41	–	–	–	–	–	–
Mpembeni Modular Library		–	637	–	714	714	714	714	746	779
Municipal Employment Initiative		–	–	–	2 000	1 500	1 500	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	21 166	21 166	–	–	–
Richards Bay Airport Feasibility Study		–	–	–	1 000	1 000	1 000	–	–	–
<b>District Municipality:</b>		769	–	–	–	–	–	–	–	–
Provincial Golden Games		769	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		157	483	138	–	–	–	–	–	–
Umlathuze Village Beneficiaries Contribution		2	11	–	–	–	–	–	–	–
Chieta Funding		155	456	138	–	–	–	–	–	–
Other		–	16	–	–	–	–	–	–	–
Esquire Technologies - Computer supplies		1	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	391 324	491 868	435 958	504 462	525 345	525 345	551 827	597 533	639 714
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		157 634	175 255	174 051	194 114	194 614	194 614	218 836	199 536	204 022
Municipal Infrastructure Grant (MIG)		–	(7 000)	–	–	–	–	–	–	–
Integrated Urban Development Grant		132 634	152 755	130 146	139 814	139 814	139 814	145 536	127 377	133 289
Integrated National Electrification Programme Grant		–	–	–	–	–	–	14 000	8 359	8 733
Water Service Infrastructure Grant		25 000	25 000	40 000	50 000	50 000	50 000	55 000	59 500	62 000
Energy Efficiency and Demand Management		–	4 500	3 906	4 300	4 300	4 300	4 300	4 300	–
Municipal Excellence Award		–	–	–	–	500	500	–	–	–
<b>Provincial Government:</b>		8 480	–	9 604	10 944	29 244	29 244	–	–	9 550
Cogta (Static Tanks)		–	–	1 302	–	–	–	–	–	–
Arts and Culture (Generators and Boreholes)		–	–	325	–	–	–	–	–	–
Mpembeni Modular Library		–	–	682 000	–	–	–	–	–	–
Sport and Recreation		8 243	–	7 295	10 944	10 944	10 944	–	–	9 550
Municipal Disaster Recovery Grant		–	–	–	–	18 300	18 300	–	–	–
Dept of Human Settlements		237	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		64	–	–	–	–	–	–	–	–
Esquire Technologies - Computer equipment		64	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	166 178	175 255	183 656	205 058	223 858	223 858	218 836	199 536	213 572
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		557 502	667 122	619 614	709 520	749 203	749 203	770 663	797 069	853 286

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

Although the City has strived to ensure that affordability takes preference, the increased demand for services in non-revenue generating activities together with the 20.7% increase in Electricity purchase prices from Eskom has resulted in above inflationary tariff increases.

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



This decision or declaration has delayed NERSA from communicating tariff increases applicable to municipalities. 15.5 percent will be the electricity tariff increase for the MTREF.

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

### 1.5.1 Property Rates

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

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

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

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

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

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

**Table 6 Comparison of proposed rates to levied for the 2023/24 financial year and the two outer years**

Category	Current Tariff (1 July 2022)	Proposed tariff (from 1 July 2023)	2024/25	2025/26	Ratio to Residential Tariff
	C	C	C	C	
Residential Properties - Private	0,0104	0,0113	0,0119	0,0127	1 : 1
Residential Properties - Municipal	0,0104	0,0113	0,0119	0,0127	1 : 1
Residential Properties - State	0,0104	0,0237	0,0249	0,0266	1 : 1,2
Business / Commercial - Private	0,0218	0,0237	0,0249	0,0266	1 : 2,1
Business / Commercial - Municipal	0,0218	0,0237	0,0249	0,0266	1 : 2,1
Business / Commercial - State	0,0218	0,0237	0,0249	0,0266	1 : 2,1
Agricultural Properties - Private	0,0026	0,0028	0,0029	0,0031	1 : 0,25
Agricultural Properties - Municipal	0,0026	0,0028	0,0029	0,0031	1 : 0,25
Agricultural Properties - State	0,0026	0,0028	0,0029	0,0031	1 : 0,25
Industrial Properties - Private	0,0228	0,0249	0,0261	0,0280	1:2,2
Industrial Properties - Municipal	0,0228	0,0249	0,0261	0,0280	1:2,2
Industrial Properties - State	0,0228	0,0249	0,0261	0,0280	1:2,2
Mining - Private	0,0239	0,0260	0,0273	0,0292	1:2,3
Mining - Municipal	0,0239	0,0260	0,0273	0,0292	1:2,3
Mining - State	0,0239	0,0260	0,0273	0,0292	1:2,3
Public Service Purposes (State Owned)	0,0120	0,0113	0,0119	0,0127	1 : 1,15
Vacant Land - Private	0,0218	0,0237	0,0249	0,0266	1 : 2,1
Vacant Land - Municipal	0,0218	0,0237	0,0249	0,0266	1 : 2,1
Vacant Land - State	0,0218	0,0237	0,0249	0,0266	1 : 2,1
Public Service Infrastructure - Private	0,0026	0,0028	0,0029	0,0031	1:0,25
Public Service Infrastructure - Municipal	0,0026	0,0028	0,0029	0,0031	1:0,25
Public Service Infrastructure - State	0,0026	0,0028	0,0029	0,0031	1:0,25
Public Benefit Organisations	0,0026	0,0028	0,0029	0,0031	1:0,25
Municipal Properties	0,0104	0,0113	0,0119	0,0127	1 : 1

The two outer years are increased by 5% and 7% respectively.

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

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

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

the forthcoming financial years more prepaid water meters will be installed including installations to businesses.

In line with the initiative to ensure that residents pay for water and as the revenue enhancement strategy, the City has applied a targeted approach where the 10 kilolitre is provided to consumers who do not use more than 10 kl over 30 days' period.

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

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

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

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

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

CATEGORY	CURRENT TARIFFS 2022/2023	PROPOSED TARIFFS 2023/2024	PROPOSED TARIFFS 2024/2025	PROPOSED TARIFFS 2025/2026
	Rand per kℓ	Rand per kℓ	Rand per kℓ	Rand per kℓ
RESIDENTIAL	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT
0-10kl	5,5000	6,3250	6,7678	7,3092
11-15kl	7,0000	8,0500	8,6135	9,3026
16-20kl	12,256	14,0944	15,0810	16,2875
21-25kl	16,863	19,3927	20,7502	22,4102
26-30kl	20,745	23,8570	25,5270	27,5692
31-35kl	27,734	31,8941	34,1267	36,8569
36kl+	36,491	41,9645	44,9020	48,4942
NON-RESIDENTIAL				
0-15kl	19,4137	22,3257	23,8885	25,7996
16-30kl	22,7526	26,1654	27,9970	30,2368
31-60kl	26,8707	30,9013	33,0644	35,7095
above 60kl	24,4629	28,1323	30,1016	32,5097

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

CATEGORY	CURRENT TARIFFS 2022/2023	PROPOSED TARIFFS 2023/2024	PROPOSED TARIFFS 2024/2025	PROPOSED TARIFFS 2025/2026
	Rand per kℓ	Rand per kℓ	Rand per kℓ	Rand per kℓ
RESIDENTIAL	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT
0-10kl	5,500	7,1500	7,6505	8,2625
11-15kl	7,500	9,7500	10,4325	11,2671
16-20kl	13,156	15,1294	16,1885	17,4835
21-25kl	17,763	20,4277	21,8576	23,6062
26-30kl	20,745	23,8570	25,5270	27,5692
31-35kl	27,734	31,8941	34,1267	36,8569
36kl+	36,4909	41,9645	44,9020	48,4942
NON-RESIDENTIAL				
0-15kl	19,4137	22,3257	23,8885	25,7996
16-30kl	22,7526	26,1654	27,9970	30,2368
31-60kl	26,8707	30,9013	33,0644	35,7095
above 60kl	24,4629	28,1323	30,1016	32,5097

- a) 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;
  - b) Tariff Structure 2 (T2) will be for households managing their consumption to be greater than 10 kl per month but not exceeding 20 kl per month; and
  - c) Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 20 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
- Residential water tariffs decreased so that lower class customers will pay less;
  - Water is a trading service which means it should break-even or make a surplus. Non-residential customers are currently charged below cost and that has been rectified by increasing tariffs to cost through phase in approach.

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

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

Monthly consumption kℓ	Current amount 2022/2023 payable R	Proposed amount 2023/2024 payable R	Difference (Increase) R	Percentage change
20	263,12	302,59	39,47	15,00%
30	622,36	715,71	93,35	15,00%
40	1459,64	1678,58	218,94	15,00%
50	1824,55	2098,23	273,68	15,00%
80	2919,27	3357,16	437,89	15,00%
100	3649,09	4196,45	547,36	15,00%

Water tariffs increased by average of 15 per cent in the proposed 2023/24 and the two outer years by 7 percent and 8 percent respectively as shown in the above table

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

The average electricity tariff increase which the City has applied is 15,5 percent effective from the 1<sup>st</sup> of July 2023.

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

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

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

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

Monthly consumption kWh	Current amount 2022/2023 payable R	Proposed amount 2023/2024 payable R	Difference (Increase) R	Percentage change
100	142,72	164,64	21,92	15,36%
250	356,80	411,60	54,80	15,36%
500	1013,55	1169,60	156,05	15,40%
750	1589,48	1834,35	244,88	15,41%
1 000	2119,30	2445,80	326,50	15,41%
2 000	4843,30	5578,20	734,90	15,17%

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

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

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

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

A tariff increase of 15 per cent for sanitation from 1 July 2023 is proposed. This is based on the input cost assumptions related to water. Properties below the market value of R160 000 are not charged for sewerage discharged.

The following table compares the current and proposed tariffs:

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

Tariff Code	Detail	2022/23		2023/24		%	2024/25		%	2025/26		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
SN	Rebate = 100%											
	Valuation of Residential property value < R 160 000	-10,94	-12,58	-12,58	-14,47	15%	-13,84	-15,91	10%	-17,44	-20,05	26%
SO	Rebate = 25%											
	Valuation of Residential property value R 160 001 to R 200 000	-2,73	-3,14	-3,15	-3,62	15%	-3,47	-3,98	10%	-4,37	-5,02	26%
IA	Rebate = 25%	10,94	12,58	12,58	14,47	15%	13,84	15,91	10%	17,44	20,05	26%

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

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

Monthly sanitation consumption kℓ	Current amount 2022/23 Payable R	Proposed amount 2023/24 payable R	Difference (15% increase) R
20	218.82	251.62	32.80

Refer to the comprehensive Tariff of Charges contained on **Annexure C (DMS 1598102)** for residential, business and undeveloped sites tariffs.

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

The City uses the property valuation sliding scales to charge Waste Removal for households. Properties in the City's valuation roll are a total of 36 147, majority (33.0 per cent) of which is within R200 000 to R600 000 property values.

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

The waste removal is proposed to increase by 9 per cent effective from 1 July 2023. The following table compares current and proposed amounts payable from 1 July 2023:



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

Tariff Code	Detail	2022/23		2023/24		%	2024/25		%	2025/26		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
RK	Rebate = 100%	-170,83	-196,45	-186,20	-214,14	9%	-197,38	-226,98	6%	-213,17	-245,14	8%
	Refuse valuation sliding scale, Residential property value < R 160 000	100% = 0,00	100% = 0,00	100% = 0,00	100% = 0,00		100% = 0,00	100% = 0,00		100% = 0,00	100% = 0,00	
RL	Rebate = 25%	-170,83	-196,45	-186,20	-214,14	9%	-197,38	-226,98	6%	-213,17	-245,14	8%
	Refuse valuation sliding scale Residential property value R 160 001 to R 200 000	25% = 0,00	25% = 0,00	25% = 0,00	25% = 0,00		25% = 0,00	25% = 0,00		25% = 0,00	25% = 0,00	
IA	Refuse valuation sliding scale Residential property value R 200 001 – R 500 000	170,83	196,45	186,20	214,14	9%	197,38	226,98	6%	213,17	245,14	8%
IA	Refuse valuation sliding scale Residential property value R 500 001 – R 700 000	173,12	199,09	188,70	217,01	9%	200,02	230,02	6%	216,02	248,43	8%
IA	Refuse valuation sliding scale Residential property value R 700 001 – R 900 000	175,42	201,73	191,21	219,89	9%	202,68	233,08	6%	218,89	251,73	8%
IA	Refuse valuation sliding scale Residential property value R 900 001 – R 1 100 000	176,20	202,63	192,06	220,87	9%	203,58	234,12	6%	219,87	252,85	8%
IA	Refuse valuation sliding scale Residential property value R 1 100 001 – R 1 600 000	176,97	203,51	192,90	221,83	9%	204,47	235,14	6%	220,83	253,95	8%

Tariff Code	Detail	2022/23		2023/24		%	2024/25		%	2025/26		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
IA	Refuse valuation sliding scale Residential property value R 1 600 001 and above	179,28	206,17	195,42	224,73	9%	207,14	238,21	6%	223,71	257,27	8%
RM	Residential – Basic Tariff	170,83	196,45	186,20	214,14	9%	197,38	226,98	6%	213,17	245,14	8%

Waste removal fees increased by average of 9 per cent in 2023/24 then 3 per cent in 2024/25 and 2025/26 respectively.

### 1.5.6 Overall impact of tariff increases on households

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

Note that in all instances the overall impact of the tariff increases on household's bills has been kept at an average of 14 per cent including indigent households, excluding electricity tariffs.

*Middle income household range is defined as:*

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

*Affordable household range is defined as:*

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

Indigent household is defined as:

- property value of R 300 000;
- 350 kWh electricity; and
- 20kl water (50 kWh electricity and 10 kl water free).

### 1.5.7 Tariff Setting Tool

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

With effect, from 2023/24 MTREF, municipalities are expected to submit the completed National Treasury tariff tool (in excel format) illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective.

The 2023/24 tariff setting tool is available on Dms1589241

**Table 15 MBRR SA14 – Household bills**

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rand/cent							% incr.			
<b><u>Monthly Account for Household - 'Middle Income Range'</u></b>										
<b>Rates and services charges:</b>										
Property rates	587.96	530.88	559.42	593.67	593.67	593.67	9%	645.04	677.29	724.70
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	1 619.20	1 682.57	1 748.36	1 838.36	1 838.36	1 838.36	15%	2 121.28	2 333.41	2 566.75
Water: Basic levy	23.21	24.60	29.45	44.00	44.00	44.00	15%	50.60	54.14	58.47
Water: Consumption	375.58	398.12	347.70	366.95	366.95	366.95	15%	437.07	467.66	505.07
Sanitation	185.40	196.60	206.40	218.80	218.80	218.80	15%	251.60	276.76	304.44
Refuse removal	148.69	157.61	165.49	175.42	175.42	175.42	9%	191.21	202.68	218.90
Other	–	–	–	–	–	–	–	–	–	–
<b>sub-total</b>	<b>2 940.04</b>	<b>2 990.38</b>	<b>3 056.81</b>	<b>3 237.19</b>	<b>3 237.19</b>	<b>3 237.19</b>	<b>14.2%</b>	<b>3 696.80</b>	<b>4 011.94</b>	<b>4 378.33</b>
VAT on Services	352.81	368.92	374.61	396.53	396.53	396.53		457.76	500.20	548.04
<b>Total large household bill:</b>	<b>3 292.85</b>	<b>3 359.30</b>	<b>3 431.42</b>	<b>3 633.72</b>	<b>3 633.72</b>	<b>3 633.72</b>	<b>14.3%</b>	<b>4 154.56</b>	<b>4 512.14</b>	<b>4 926.37</b>
<b>% increase/-decrease</b>	<b>–</b>	<b>2.0%</b>	<b>2.1%</b>	<b>5.9%</b>	<b>–</b>	<b>–</b>		<b>14.3%</b>	<b>8.6%</b>	<b>9.2%</b>
<b><u>Monthly Account for Household - 'Affordable Range'</u></b>										
<b>Rates and services charges:</b>										
Property rates	416.29	375.88	396.08	420.33	420.33	420.33	9%	456.71	479.54	513.11
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	874.00	908.09	942.00	990.64	990.64	990.64	15%	1 142.96	1 257.26	1 382.98
Water: Basic levy	23.21	24.60	29.45	44.00	44.00	44.00	15%	50.60	54.14	58.47
Water: Consumption	286.08	303.24	268.40	278.13	278.13	278.13	15%	334.93	358.37	387.04
Sanitation	185.40	196.60	206.40	218.80	218.80	218.80	15%	251.60	276.76	304.44
Refuse removal	146.74	155.54	163.32	173.12	173.12	173.12	9%	188.70	200.02	216.02
Other	–	–	–	–	–	–	–	–	–	–
<b>sub-total</b>	<b>1 931.72</b>	<b>1 963.95</b>	<b>2 005.64</b>	<b>2 125.03</b>	<b>2 125.03</b>	<b>2 125.03</b>	<b>14.1%</b>	<b>2 425.50</b>	<b>2 626.09</b>	<b>2 862.06</b>
VAT on Services	227.31	238.21	241.43	255.70	255.70	255.70		295.32	321.98	352.34
<b>Total small household bill:</b>	<b>2 159.03</b>	<b>2 202.16</b>	<b>2 247.08</b>	<b>2 380.73</b>	<b>2 380.73</b>	<b>2 380.73</b>	<b>14.3%</b>	<b>2 720.82</b>	<b>2 948.07</b>	<b>3 214.40</b>
<b>% increase/-decrease</b>	<b>–</b>	<b>2.0%</b>	<b>2.0%</b>	<b>5.9%</b>	<b>–</b>	<b>–</b>		<b>14.3%</b>	<b>8.4%</b>	<b>9.0%</b>
<b><u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u></b>										
<b>Rates and services charges:</b>										
Property rates	145.92	131.75	114.33	121.33	121.33	121.33	9%	131.83	138.43	148.11
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	12.62	13.11	13.57	14.27	14.27	14.27	15%	16.46	18.11	19.92
Water: Basic levy	23.21	24.60	29.45	44.00	44.00	44.00	15%	50.60	54.14	58.47
Water: Consumption	158.33	167.83	149.88	156.32	156.32	156.32	15%	189.89	203.18	219.44
Sanitation	185.40	196.60	206.40	218.80	218.80	218.80	15%	251.60	276.76	304.44
Refuse removal	144.80	153.49	161.16	170.83	170.83	170.83	9%	186.20	197.37	213.16
<b>sub-total</b>	<b>670.28</b>	<b>687.38</b>	<b>674.79</b>	<b>725.55</b>	<b>725.55</b>	<b>725.55</b>	<b>14%</b>	<b>826.59</b>	<b>887.99</b>	<b>963.54</b>
VAT on Services	78.65	83.35	84.07	90.63	90.63	90.63		104.21	112.43	122.31
<b>Total small household bill:</b>	<b>748.93</b>	<b>770.73</b>	<b>758.86</b>	<b>816.18</b>	<b>816.18</b>	<b>816.18</b>	<b>14%</b>	<b>930.80</b>	<b>1 000.42</b>	<b>1 085.85</b>
<b>% increase/-decrease</b>	<b>–</b>	<b>2.9%</b>	<b>(1.5%)</b>	<b>7.6%</b>	<b>–</b>	<b>–</b>		<b>14.0%</b>	<b>7.5%</b>	<b>8.5%</b>

## 1.6 Operating Expenditure Framework

The City's expenditure framework for the 2023/24 budget and MTREF is informed by the following:

- Given that one of the primary drivers of this budget is to keep tariff increases within the inflationary envelope of 5 per cent, expenditure allocations in excess of the 2022/23 Adjustments budget are very limited;
- Drivers that are beyond the Administrations control are the Electricity price increase of 20.7% and the perennial unfunded service delivery mandates like housing and the delivery of services in non-rateable areas of the Municipality;
- Drivers above the 5% target, that are within the Administrations control that need to be managed lie in the ineffective and inefficient use of resources like PPE and labour, resulting in additional costs for contracted services, fuel and oil, and increased water losses;
- Repairs and maintenance as a percentage of PPE equates to 6.2 per cent, which is below the National norm of 8% but it is augmented by a higher capital amount allocated for renewing and upgrading existing infrastructure.
- Funding of the budget over the medium-term is informed by Section 18 and 19 of the MFMA and Circulars 122 and 123 released in December 22 and March 2023;

The following table is a high level summary of the 2023/24 MTREF (classified per main type of operating expenditure):

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

Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure By Type</b>									
Employee related costs	849 300	956 520	1 032 294	1 164 608	1 142 648	1 142 648	1 212 559	1 283 579	1 351 176
Remuneration of councillors	31 478	31 204	30 528	37 291	37 291	37 291	35 510	37 287	39 152
Bulk purchases - electricity	937 915	1 072 631	1 151 971	1 258 204	1 236 242	1 236 242	1 492 128	1 711 471	2 014 401
Inventory Consumed	210 104	247 560	546 881	557 492	573 235	573 235	460 979	479 209	499 731
Debt impairment	223 028	37 410	(136 019)	172 510	172 510	172 510	173 883	187 668	203 996
Depreciation and amortisation	355 478	349 123	332 220	326 552	340 537	340 537	320 160	315 234	310 573
Interest	66 790	59 021	57 200	72 865	88 222	88 222	130 491	136 358	138 620
Contracted services	342 651	247 868	453 658	395 567	464 066	464 066	409 217	414 395	432 135
Transfers and subsidies	13 382	9 787	9 279	14 217	9 528	9 528	14 759	13 250	13 781
Irrecoverable debts written off	7 023	165 172	119 892	–	–	–	–	–	–
Operational costs	257 562	274 287	333 965	327 827	350 507	350 507	343 730	360 167	378 828
Losses on disposal of Assets	19 930	183 448	23 430	–	–	–	–	–	–
Other Losses	1 563	542	261 503	214 798	214 798	214 798	343 610	357 690	373 894
<b>Total Expenditure</b>	<b>3 316 202</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 541 932</b>	<b>4 629 584</b>	<b>4 629 584</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>

The budgeted allocation for **employee related costs** for the 2023/24 financial year totals R 1 212 million, which equals 24.6% per cent of the total operating expenditure.

The collective agreement regarding salaries/wages came into operation on 1 July 2021 and shall remain in force until 30 June 2024 (**DMS 1489744**).

In terms of the agreement, the year one increase will be determined as follows:

*“1.2.1 In respect of this financial year, all employees covered by this agreement shall receive, with effect from 1 July 2022, an increase based on the projected average CPI percentage for 2022.*

*1.2.2 The forecasts of the Reserve Bank, in terms of the January 2022 Monetary Policy Committee Statement, shall be used to determine the projected average CPI in terms of clause 6.4 of the agreement.”*

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

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

The challenge with the organizational structure is that it has no grading structure since 2000. For the size of the organisation required in this environment, this anomaly is a very serious risk. Consequently, over the years, positions which require highly skilled and competent officials will never be filled or retained appropriately i.e. at the mercy of an antiquated grading system. To exacerbate this situation even further Job Evaluation processes are embarked upon but are done out of context.

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. This mainly due to the lack of quality assurance, which is a management responsibility.

Evidence of the above risk can also be clearly observed in the extent to which basic service delivery functions are performed by contractors. This financial burden on consumers and ratepayers is clearly evident when adding the cost of contracted services to the employees related benefits. For the 2023/24 year this makes up 32.9 per cent of the budget or R 1 621m. This is an indication that the Municipality may lack the requisite skills for service delivery, therefore seeking relief through outsourcing.

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

**The provision of debt impairment** was determined based on an annual collection rate of 95.5 per cent and the Credit Control and Debt Management Policy of the City. For the 2023/24 financial year this amount is R173,8 million (R172,5 m 2022/23 and R 128,6m Adjusted 2021/22). These increases being a clear indication of the effects of the current economic conditions and the partial implementation of credit control policy in the Traditional areas.

**Provision for depreciation and asset impairment** has been informed by the Municipality's Financial Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate at which an asset is consumed. Budget appropriations in this regard total

R320,1 million for the 2023/24 financial and equates to 6.5 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 2.6 per cent (R130 million) of operating expenditure excluding annual redemption.

**Bulk purchases** are directly informed by the purchase of electricity from Eskom. This is budgeted for the 2023/24 to be R1 492 million.

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

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

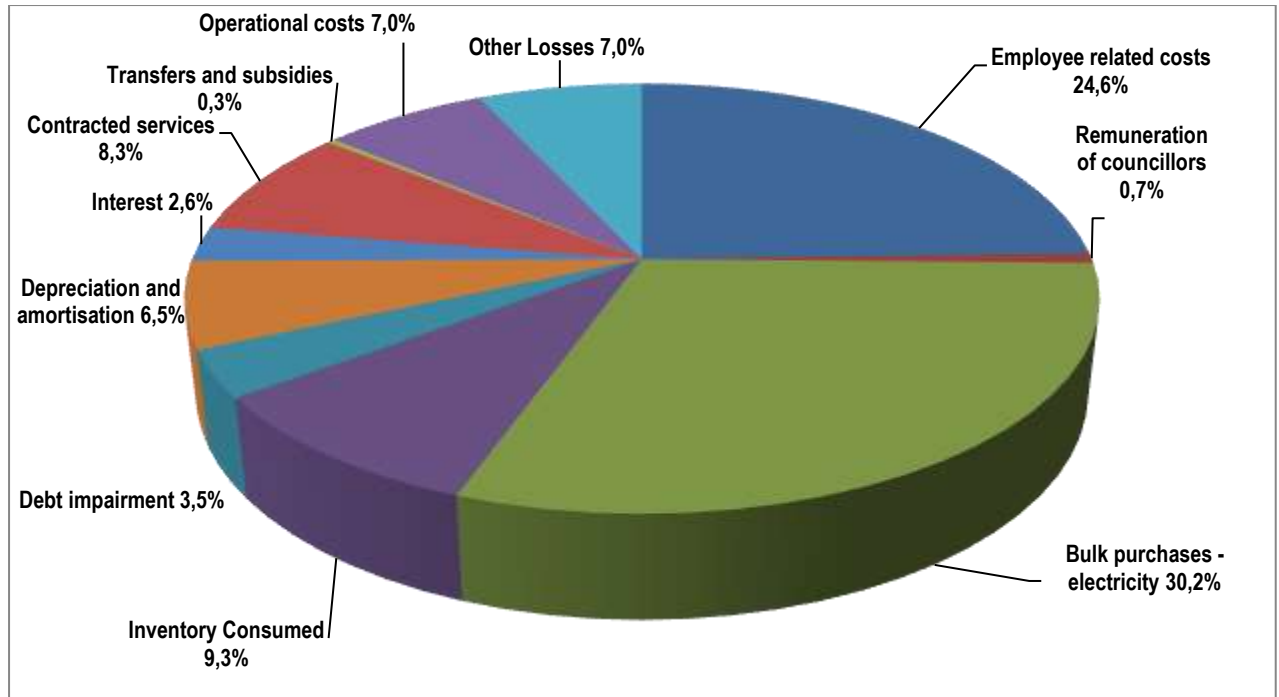
**Contracted Services** has increased by 3 per cent from the Original 2022/2023 and administration needs to place lesser reliance on contracted services. Contracted services together with Employee Related Costs amount to 32.9% (24.6% + 8.3%) of total operating cost. There is a direct relationship between the efficiency and effectiveness of personnel versus that of the private sector, with the common factor between both sectors lying with level of management of resources they have at their disposal.

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

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

Further details relating to contracted services can be seen in Table 73 MBRR SA1 (see pages 235 to 240).

The following figure gives a breakdown of the main expenditure categories for the 2023/24 financial year.



**Figure 1 Main operational expenditure categories for the 2023/24 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 2023/24 budget and MTREF provide for extensive growth in the area of asset maintenance. The weakness however in this environment is that there is no Municipal wide asset renewal strategy and repairs and maintenance plan of the City. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

**Table 17 Operational repairs and maintenance**

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>Repairs and Maintenance by Expenditure Item</b>									
Employee related costs	512 292	206 323	220 438	576 214	576 214	576 214	238 025	249 830	262 220
Inventory Consumed (Project Maintenance)	58 729	76 080	74 449	96 921	111 160	111 160	95 173	98 504	102 406
Contracted Services	72 348	84 361	131 383	131 454	124 074	124 074	130 365	135 706	141 165
Other Expenditure	–	2 239	207	1 349	10 055	10 055	1 409	1 441	1 493
<b>Total Repairs and Maintenance Expenditure</b>	<b>643 369</b>	<b>369 002</b>	<b>426 478</b>	<b>805 938</b>	<b>821 503</b>	<b>821 503</b>	<b>464 972</b>	<b>485 481</b>	<b>507 283</b>



During the compilation of the 2023/24 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the City's infrastructure and historic deferred maintenance. The labour and transport component of the repairs and maintenance was decreased significantly by 59 per cent in the 2023/24 financial year, from R 576 million to R 238 million. This decrease is due to an adjustment based on prior years actuals and not merely a percentage increase from year to year. The materials and contracted services component combined has increased slightly by 2%. Departments are encouraged to utilise internal labour and transport instead of reliance on contracted services. There is a clear indication here that in the Repairs and Maintenance environment internal resources are not being deployed. If additional funding on the material component is required based on actual spending as at Mid-year, this will be considered in the 2023/24 Adjusted Budget.

In relation to the total operating expenditure, **repairs and maintenance** as a percentage of Total operating expenditure comprises the following **9.4; 9.2 and 8.8 per cent** of the respective financial years MTREF. In addition, repairs and maintenance as a percentage of PPE comprises of **6.2; 6.1 and 6.0 per cent** of the respective financial years MTREF. Even though the percentage of PPE equates to 6.2 per cent, which is below the National norm it is augmented by a higher amount allocated for renewing and upgrading existing infrastructure.

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

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

Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>442 703</b>	<b>279 307</b>	<b>301 476</b>	<b>569 649</b>	<b>584 942</b>	<b>584 942</b>	<b>318 669</b>	<b>332 697</b>	<b>347 704</b>
Roads Infrastructure	102 677	64 252	62 247	139 783	159 406	159 406	78 235	81 819	85 614
Storm water Infrastructure	47 654	7 846	2 447	33 240	33 983	33 983	13 583	14 193	14 842
Electrical Infrastructure	127 841	55 323	77 197	176 991	176 851	176 851	86 414	89 962	94 089
Water Supply Infrastructure	101 463	107 326	117 126	132 998	135 944	135 944	87 784	91 727	95 701
Sanitation Infrastructure	60 310	44 290	41 781	84 281	77 399	77 399	50 190	52 425	54 772
Rail Infrastructure	2 016	271	677	1 267	1 270	1 270	1 326	1 384	1 446
Coastal Infrastructure	743	–	–	1 089	89	89	1 137	1 187	1 241
<b>Community Assets</b>	<b>75 754</b>	<b>27 933</b>	<b>45 625</b>	<b>106 380</b>	<b>106 560</b>	<b>106 560</b>	<b>50 905</b>	<b>53 361</b>	<b>55 944</b>
Community Facilities	66 904	26 510	44 364	97 540	97 540	97 540	48 525	50 872	53 338
Sport and Recreation Facilities	8 850	1 424	1 262	8 839	9 019	9 019	2 380	2 490	2 606
<b>Heritage assets</b>	<b>83</b>	<b>–</b>	<b>20</b>	<b>131</b>	<b>131</b>	<b>131</b>	<b>26</b>	<b>27</b>	<b>28</b>
<b>Other assets</b>	<b>26 600</b>	<b>7 527</b>	<b>9 003</b>	<b>28 847</b>	<b>29 166</b>	<b>29 166</b>	<b>11 597</b>	<b>12 125</b>	<b>12 683</b>
Operational Buildings	26 139	7 210	8 929	28 120	28 439	28 439	11 515	12 039	12 592
Housing	460	316	74	727	727	727	82	86	90
<b>Computer Equipment</b>	<b>11 958</b>	<b>1 740</b>	<b>4 861</b>	<b>8 280</b>	<b>8 280</b>	<b>8 280</b>	<b>8 115</b>	<b>8 450</b>	<b>8 806</b>
<b>Furniture and Office Equipment</b>	<b>58</b>	<b>–</b>	<b>–</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>80</b>	<b>84</b>	<b>88</b>
<b>Machinery and Equipment</b>	<b>36 065</b>	<b>16 080</b>	<b>28 313</b>	<b>22 949</b>	<b>22 723</b>	<b>22 723</b>	<b>24 496</b>	<b>25 474</b>	<b>26 506</b>
<b>Transport Assets</b>	<b>50 147</b>	<b>36 415</b>	<b>37 182</b>	<b>69 625</b>	<b>69 625</b>	<b>69 625</b>	<b>51 085</b>	<b>53 262</b>	<b>55 526</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>643 369</b>	<b>369 002</b>	<b>426 478</b>	<b>805 938</b>	<b>821 503</b>	<b>821 503</b>	<b>464 972</b>	<b>485 481</b>	<b>507 283</b>
<b>R&amp;M as a % of PPE</b>	10.4%	6.2%	6.8%	11.7%	11.7%	11.7%	6.2%	6.1%	6.0%
<b>R&amp;M as % Operating Expenditure</b>	19.4%	8.8%	9.4%	17.4%	17.7%	28.8%	9.4%	9.2%	8.8%

For the 2023/24 financial year, 68.5 per cent or R 319 million of total repairs and maintenance will be spent on infrastructure assets. Water infrastructure has received a significant proportion of this allocation totalling at 27.5 per cent (R 87.7 million) followed by Electrical infrastructure at 27.1 per cent (R 86.4 million), road transport infrastructure at 24.6 per cent (R 78.2 million), sanitation at 15.7 per cent (R50 million) and storm water infrastructure at 4.3 per cent (R 13.5 million). Community assets has been allocated R 50.9 million of total repairs and maintenance equating to 10.9 per cent. Transport assets has been allocated R 51 million (11 per cent).

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

## 1.7 Capital expenditure

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>Capital Expenditure - Functional</b>									
<b>Governance and administration</b>	56 201	80 110	79 665	52 068	113 489	113 489	68 791	87 874	92 024
Executive and council	–	20	–	141	106	106	118	134	132
Finance and administration	56 201	80 090	79 665	51 927	113 383	113 383	68 673	87 740	91 892
Internal audit	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>	35 010	33 691	46 713	91 645	264 399	264 399	107 478	83 367	83 992
Community and social services	30 093	9 383	11 897	47 503	41 933	41 933	71 074	54 753	54 012
Sport and recreation	4 916	21 923	34 586	41 805	220 066	220 066	34 620	26 222	27 735
Public safety	–	603	230	2 337	2 400	2 400	1 785	2 392	2 245
Housing	–	1 783	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>	67 718	63 411	110 897	183 240	167 604	167 604	155 315	121 852	118 754
Planning and development	2 066	1 514	227	48 603	50 421	50 421	22 127	5 332	622
Road transport	65 212	61 473	110 671	132 137	112 433	112 433	131 940	115 887	117 501
Environmental protection	440	424	–	2 500	4 750	4 750	1 248	633	631
<b>Trading services</b>	208 595	260 726	431 591	496 623	521 317	521 317	465 913	456 721	458 710
Energy sources	48 219	49 620	129 162	51 602	56 265	56 265	125 935	83 265	78 664
Water management	112 374	185 693	263 240	311 419	350 769	350 769	202 482	216 549	253 757
Waste water management	46 180	22 793	38 476	121 800	103 410	103 410	125 266	145 514	113 468
Waste management	1 822	2 620	713	11 802	10 873	10 873	12 230	11 393	12 821
<b>Other</b>	–	(0)	–	11 500	14 800	14 800	5 444	6 176	6 078
<b>Total Capital Expenditure - Functional</b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>
<b>Funded by:</b>									
National Government	130 140	169 403	114 973	194 114	212 414	212 414	218 836	199 536	204 022
Provincial Government	2 281	5 962	7 516	10 944	11 444	11 444	–	–	9 550
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)	–	–	–	–	–	–	–	–	–
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	301	–	1 627	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>132 722</b>	<b>175 365</b>	<b>124 116</b>	<b>205 058</b>	<b>223 858</b>	<b>223 858</b>	<b>218 836</b>	<b>199 536</b>	<b>213 572</b>
<b>Borrowing</b>	<b>16 979</b>	<b>86 942</b>	<b>368 000</b>	<b>390 000</b>	<b>598 387</b>	<b>598 387</b>	<b>406 569</b>	<b>373 829</b>	<b>360 800</b>
<b>Internally generated funds</b>	<b>217 822</b>	<b>175 632</b>	<b>176 750</b>	<b>240 018</b>	<b>259 364</b>	<b>259 364</b>	<b>177 536</b>	<b>182 626</b>	<b>185 186</b>
<b>Total Capital Funding</b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>

**Table 19 2023/24 Medium-term capital budget per vote**

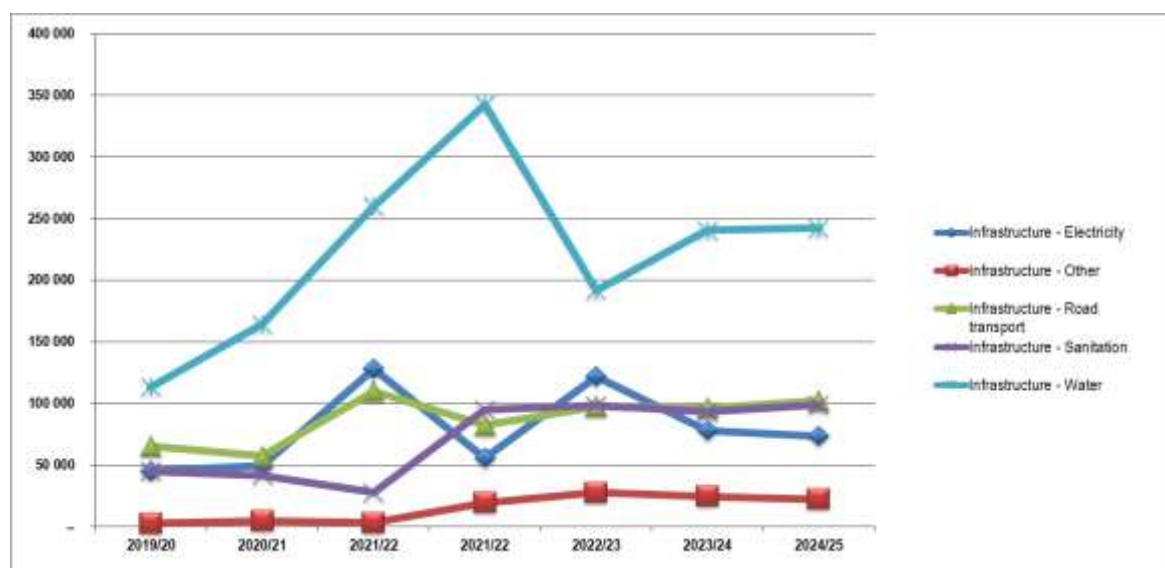
For 2023/24 an amount of R537 million has been appropriated for the development of infrastructure which represents 64 per cent of the total capital budget. In the outer years this amount totals R532million, 70 per cent and R 539 million, 71 per cent respectively for each of the financial years. Water infrastructure receives the highest allocation of R 191 million in 2023/24 which equates to 23 per cent followed by electrical infrastructure at 15 per cent, R121 million, R98 million waste water infrastructure at 12 per cent, and then R97 million road infrastructure at 12 per cent.

Total new assets represent 49 per cent or R 395 million of the total capital budget, asset renewal equates to 32 per cent or R 253 million and upgrade of existing assets 19 per cent or R 153 million.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 33 MBRR A9 (Asset Management) on pages 90 to 95. In addition to the MBRR Table A9, MBRR Tables 65 – 69 MBRR SA34a, b, c, d and e provides a detailed breakdown of the capital programme relating to new asset construction; capital asset renewal as well as operational repairs and maintenance by asset class (refer to pages 179 to 193).

Furthermore, pages 197 to 232 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 2023/24 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the following page.

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

Description R thousands	2019/20	2021/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Financial Performance</b>									
Property rates	508 159	551 173	567 444	681 140	675 990	675 990	736 829	773 671	823 959
Service charges	2 094 653	2 283 720	2 428 566	2 596 874	2 583 286	2 583 286	2 973 769	3 248 885	3 579 799
Investment revenue	46 358	32 646	34 735	66 700	66 700	66 700	64 500	67 000	68 900
Transfers and subsidies - Operational	391 456	491 484	437 070	504 462	525 345	525 345	551 827	597 533	639 714
Other own revenue	163 627	218 743	806 659	619 100	622 353	622 353	604 526	632 536	665 658
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 204 253</b>	<b>3 577 766</b>	<b>4 274 472</b>	<b>4 468 276</b>	<b>4 473 675</b>	<b>4 473 675</b>	<b>4 931 451</b>	<b>5 319 626</b>	<b>5 778 030</b>
Employee costs	849 300	956 520	1 032 294	1 164 608	1 142 648	1 142 648	1 212 559	1 283 579	1 351 176
Remuneration of councillors	31 478	31 204	30 528	37 291	37 291	37 291	35 510	37 287	39 152
Depreciation and amortisation	355 478	349 123	332 220	326 552	340 537	340 537	320 160	315 234	310 573
Finance charges	66 790	59 021	57 200	72 865	88 222	88 222	130 491	136 358	138 620
Inventory Consumed and bulk purchases	1 148 019	1 320 192	1 698 852	1 815 696	1 809 477	1 809 477	1 953 107	2 190 680	2 514 132
Transfers and subsidies	13 382	9 787	9 279	14 217	9 528	9 528	14 759	13 250	13 781
Other expenditure	851 756	908 726	1 056 428	1 110 703	1 201 881	1 201 881	1 270 439	1 319 921	1 388 853
<b>Total Expenditure</b>	<b>3 316 202</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 541 932</b>	<b>4 629 584</b>	<b>4 629 584</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit)</b>	<b>(111 949)</b>	<b>(56 807)</b>	<b>57 670</b>	<b>(73 656)</b>	<b>(155 909)</b>	<b>(155 909)</b>	<b>(5 573)</b>	<b>23 318</b>	<b>21 743</b>
Transfers and subsidies - capital (monetary allocations)	153 386	188 217	181 567	205 058	223 858	223 858	218 836	199 536	213 572
Transfers and subsidies - capital (in-kind)	301	–	1 627	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>41 738</b>	<b>131 410</b>	<b>240 865</b>	<b>131 403</b>	<b>67 949</b>	<b>67 949</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>
<b>Surplus/(Deficit) for the year</b>	<b>41 738</b>	<b>131 410</b>	<b>240 865</b>	<b>131 403</b>	<b>67 949</b>	<b>67 949</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>

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

Description R thousands	2019/20	2021/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	367 523	437 939	668 866	835 076	1 081 609	1 081 609	802 941	755 990	759 557
Transfers recognised - capital	132 722	175 365	124 116	205 058	223 858	223 858	218 836	199 536	213 572
Borrowing	16 979	86 942	368 000	390 000	598 387	598 387	406 569	373 829	360 800
Internally generated funds	217 822	175 632	176 750	240 018	259 364	259 364	177 536	182 626	185 186
<b>Total sources of capital funds</b>	367 523	437 939	668 866	835 076	1 081 609	1 081 609	802 941	755 990	759 557
<b><u>Financial position</u></b>									
Total current assets	1 160 430	1 445 130	1 700 935	1 267 649	1 492 254	1 492 254	1 536 856	1 585 146	1 581 398
Total non current assets	6 396 330	6 227 519	6 575 155	7 178 307	7 316 227	7 316 227	7 799 009	8 239 766	8 688 750
Total current liabilities	735 283	654 984	946 939	786 377	964 063	964 063	1 087 271	1 197 149	1 249 770
Total non current liabilities	860 782	952 504	1 060 669	1 409 173	1 507 987	1 507 987	1 698 900	1 855 215	2 012 516
Community wealth/Equity	5 960 695	6 065 161	6 268 482	6 250 406	6 336 431	6 336 431	6 549 694	6 772 548	7 007 863
<b><u>Cash flows</u></b>									
Net cash from (used) operating	575 614	556 618	312 964	686 345	465 191	465 191	786 596	802 815	814 796
Net cash from (used) investing	(351 071)	(349 679)	(733 399)	(835 076)	(1 081 609)	(1 081 609)	(923 382)	(869 389)	(873 491)
Net cash from (used) financing	(85 780)	13 933	284 409	263 833	467 770	467 770	257 637	193 741	135 115
<b>Cash/cash equivalents at the year end</b>	599 918	820 790	684 764	830 915	536 117	536 117	656 967	784 135	860 554
<b><u>Cash backing/surplus reconciliation</u></b>									
Cash and investments available	616 014	820 790	684 764	830 915	536 117	536 117	656 967	784 135	860 554
Application of cash and investments	688 791	739 074	305 531	401 325	67 182	67 182	209 627	369 118	603 649
<b>Balance - surplus (shortfall)</b>	(72 776)	81 716	379 233	429 590	468 935	468 935	447 340	415 017	256 905

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

Description R thousands	2019/20	2021/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Asset management</u></b>									
Asset register summary (WDV)	6 380 234	6 227 519	6 575 155	7 178 307	7 316 227	7 316 227	7 799 009	8 239 766	8 688 750
Depreciation	355 478	349 123	332 220	326 552	340 537	340 537	320 160	315 234	310 573
Renewal and Upgrading of Existing Assets	66 281	189 331	257 003	314 886	405 824	405 824	407 310	371 774	362 487
Repairs and Maintenance	643 369	369 002	426 478	805 938	821 503	821 503	464 972	485 481	507 283
<b><u>Free services</u></b>									
Cost of Free Basic Services provided	–	12 011	(188 878)	(218 262)	(218 262)	(218 262)	(232 029)	(255 008)	(273 608)
Revenue cost of free services provided	(48 023)	(37 065)	(104 904)	(83 125)	(97 401)	(97 401)	(401 110)	(432 095)	(463 411)

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

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



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

Functional Classification Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>593 444</b>	<b>602 455</b>	<b>656 177</b>	<b>777 530</b>	<b>774 273</b>	<b>774 273</b>	<b>1 036 115</b>	<b>1 096 802</b>	<b>1 167 661</b>
Executive and council	179	173	3 336	1 604	1 624	1 624	935	1 040	1 158
Finance and administration	593 265	602 282	652 508	775 926	772 649	772 649	1 035 106	1 095 678	1 166 407
Internal audit	–	–	333	–	–	–	74	85	97
<b>Community and public safety</b>	<b>103 022</b>	<b>94 028</b>	<b>171 567</b>	<b>96 906</b>	<b>97 914</b>	<b>97 914</b>	<b>46 779</b>	<b>49 005</b>	<b>60 961</b>
Community and social services	16 811	14 577	23 044	19 233	19 542	19 542	19 041	19 973	20 971
Sport and recreation	6 708	9 325	29 470	16 781	17 258	17 258	5 451	5 835	15 809
Public safety	76 597	65 801	35 687	55 494	55 499	55 499	15 783	16 595	17 474
Housing	2 906	4 326	83 210	5 367	5 584	5 584	6 476	6 570	6 672
Health	–	–	156	31	31	31	28	31	36
<b>Economic and environmental services</b>	<b>47 915</b>	<b>124 398</b>	<b>120 362</b>	<b>78 841</b>	<b>117 913</b>	<b>117 913</b>	<b>85 214</b>	<b>64 988</b>	<b>64 598</b>
Planning and development	19 801	104 962	14 569	18 646	18 251	18 251	19 529	13 793	11 447
Road transport	28 115	19 437	105 458	60 080	99 546	99 546	65 597	51 095	53 038
Environmental protection	–	–	334	116	116	116	89	100	113
<b>Trading services</b>	<b>2 613 174</b>	<b>2 944 712</b>	<b>3 509 305</b>	<b>3 718 464</b>	<b>3 705 814</b>	<b>3 705 814</b>	<b>3 972 557</b>	<b>4 296 824</b>	<b>4 683 962</b>
Energy sources	1 432 798	1 630 412	1 683 522	1 886 590	1 894 442	1 894 442	2 233 454	2 446 558	2 683 298
Water management	701 466	800 867	1 317 301	1 254 028	1 251 712	1 251 712	1 221 969	1 313 446	1 381 231
Waste water management	312 251	319 337	309 748	356 790	348 295	348 295	288 771	293 075	357 051
Waste management	<b>166 659</b>	<b>194 096</b>	<b>198 734</b>	<b>221 057</b>	<b>211 365</b>	<b>211 365</b>	<b>228 363</b>	<b>243 744</b>	<b>262 383</b>
<b>Other</b>	<b>385</b>	<b>389</b>	<b>256</b>	<b>1 593</b>	<b>1 619</b>	<b>1 619</b>	<b>9 622</b>	<b>11 543</b>	<b>14 421</b>
<b>Total Revenue - Functional</b>	<b>3 357 940</b>	<b>3 765 983</b>	<b>4 457 666</b>	<b>4 673 334</b>	<b>4 697 533</b>	<b>4 697 533</b>	<b>5 150 287</b>	<b>5 519 161</b>	<b>5 991 602</b>

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

Functional Classification Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>110 563</b>	<b>129 873</b>	<b>118 309</b>	<b>145 928</b>	<b>236 472</b>	<b>236 472</b>	<b>256 897</b>	<b>270 804</b>	<b>283 905</b>
Executive and council	19 263	7 816	8 709	36 415	39 143	39 143	39 253	41 043	43 014
Finance and administration	91 002	118 077	107 623	109 446	197 195	197 195	217 576	229 690	240 816
Internal audit	298	3 980	1 977	67	135	135	68	71	75
<b>Community and public safety</b>	<b>517 782</b>	<b>480 367</b>	<b>589 603</b>	<b>601 846</b>	<b>602 673</b>	<b>602 673</b>	<b>618 507</b>	<b>647 093</b>	<b>674 216</b>
Community and social services	109 905	98 970	117 747	149 130	150 202	150 202	152 465	156 822	163 292
Sport and recreation	172 496	166 818	189 387	207 962	207 649	207 649	225 553	235 823	245 536
Public safety	206 608	181 427	175 134	210 079	211 093	211 093	204 740	218 212	228 764
Housing	28 772	31 128	104 537	31 778	29 237	29 237	29 964	30 182	30 291
Health	–	2 024	2 798	2 897	4 493	4 493	5 786	6 053	6 332
<b>Economic and environmental services</b>	<b>339 557</b>	<b>496 285</b>	<b>330 567</b>	<b>367 862</b>	<b>387 574</b>	<b>387 574</b>	<b>406 304</b>	<b>405 479</b>	<b>420 129</b>
Planning and development	105 344	249 294	84 785	96 350	94 062	94 062	105 936	105 018	109 735
Road transport	223 365	237 411	237 186	262 560	284 816	284 816	291 822	291 585	301 106
Environmental protection	10 848	9 580	8 596	8 951	8 696	8 696	8 546	8 877	9 288
<b>Trading services</b>	<b>2 341 946</b>	<b>2 521 655</b>	<b>3 165 951</b>	<b>3 406 272</b>	<b>3 375 873</b>	<b>3 375 873</b>	<b>3 630 080</b>	<b>3 946 608</b>	<b>4 350 531</b>
Energy sources	1 265 215	1 432 394	1 553 859	1 771 313	1 754 497	1 754 497	1 931 199	2 173 469	2 496 959
Water management	612 410	665 668	1 139 841	1 086 097	1 088 220	1 088 220	1 158 369	1 205 439	1 260 081
Waste water management	319 958	275 383	303 419	339 562	325 826	325 826	332 291	347 659	362 627
Waste management	144 363	148 210	168 832	209 299	207 330	207 330	208 221	220 041	230 864
<b>Other</b>	<b>6 355</b>	<b>6 393</b>	<b>12 372</b>	<b>20 025</b>	<b>26 991</b>	<b>26 991</b>	<b>25 236</b>	<b>26 324</b>	<b>27 506</b>
<b>Total Expenditure - Functional</b>	<b>3 316 202</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 541 932</b>	<b>4 629 584</b>	<b>4 629 584</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit) for the year</b>	<b>41 738</b>	<b>131 410</b>	<b>240 865</b>	<b>131 403</b>	<b>67 949</b>	<b>67 949</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>

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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. **Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.**
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste water functions and the Waste management function. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure. However, if the capital revenues (Transfers recognised – capital) is removed from the calculation of the surpluses for each trading service, water service is running at an R 1.4m deficit and Waste Water Services at a R 99.7m deficit.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources. **The major concern here is that all other services are now running at an R 187 million deficit. You will not notice this in Table A2 as the capital transfers distort the actual revenue. Refer to Table 26 for the actual calculation. This implies that the whole Municipality has a high risk dependency on Electricity Revenue and Waste Management, given that Water and Waste Water Management Trading services have deficits.**

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

Functional Classification Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue - Functional</b>									
<b>Municipal governance and administration</b>	<b>593 444</b>	<b>602 455</b>	<b>656 177</b>	<b>777 530</b>	<b>774 273</b>	<b>774 273</b>	<b>1 036 115</b>	<b>1 096 802</b>	<b>1 167 661</b>
Executive and council	179	173	3 336	1 604	1 624	1 624	935	1 040	1 158
Mayor and Council	179	173	1 941	824	844	844	629	691	760
Municipal Manager, Town Secretary and Chief Executive	–	–	1 395	780	780	780	305	349	398
Finance and administration	593 265	602 282	652 508	775 926	772 649	772 649	1 035 106	1 095 678	1 166 407
Administrative and Corporate Support	–	–	2 686	869	869	869	590	674	768
Asset Management	–	–	312	102	102	102	73	83	95
Finance	587 620	591 484	625 226	761 949	758 561	758 561	1 022 135	1 081 810	1 151 558
Fleet Management	552	3 271	2 053	3 262	3 262	3 262	3 275	3 537	3 821
Human Resources	166	1 021	4 581	1 930	2 041	2 041	1 858	1 980	2 119
Information Technology	65	63	1 658	985	985	985	894	981	1 077
Legal Services	0	0	435	120	120	120	99	113	129
Marketing, Customer Relations, Publicity and Media Co-ordination	2 058	2 773	2 558	2 832	2 832	2 832	2 870	2 966	3 066
Property Services	1 211	1 131	1 110	1 441	1 441	1 441	1 473	1 518	1 564
Risk Management	–	–	249	75	75	75	56	64	73
Security Services	–	–	2 008	658	658	658	461	527	600
Supply Chain Management	1 593	2 537	9 437	1 638	1 638	1 638	1 281	1 378	1 485
Valuation Service	–	–	195	68	68	68	41	47	54
Internal audit	–	–	333	–	–	–	74	85	97
Governance Function	–	–	333	–	–	–	74	85	97

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

Functional Classification Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue - Functional</b>									
<b>Community and public safety</b>	<b>103 022</b>	<b>94 028</b>	<b>171 567</b>	<b>96 906</b>	<b>97 914</b>	<b>97 914</b>	<b>46 779</b>	<b>49 005</b>	<b>60 961</b>
Community and social services	<b>16 811</b>	<b>14 577</b>	<b>23 044</b>	<b>19 233</b>	<b>19 542</b>	<b>19 542</b>	<b>19 041</b>	<b>19 973</b>	<b>20 971</b>
<i>Cemeteries, Funeral Parlours and</i>	480	733	1 223	978	978	978	912	954	999
<i>Community Halls and Facilities</i>	5 533	2 649	5 836	4 550	4 550	4 550	4 315	4 542	4 786
<i>Cultural Matters</i>	–	–	81	30	30	30	16	18	21
<i>Disaster Management</i>	–	–	122	43	43	43	29	33	38
<i>Libraries and Archives</i>	10 595	10 979	15 169	13 196	13 505	13 505	13 337	13 970	14 644
<i>Museums and Art Galleries</i>	203	215	614	435	435	435	432	456	483
<b>Sport and recreation</b>	<b>6 708</b>	<b>9 325</b>	<b>29 470</b>	<b>16 781</b>	<b>17 258</b>	<b>17 258</b>	<b>5 451</b>	<b>5 835</b>	<b>15 809</b>
<i>Beaches and Jetties</i>	50	–	889	356	356	356	262	294	330
<i>Community Parks (including Nurseries)</i>	1 813	1 413	7 762	3 122	3 122	3 122	2 614	2 798	3 000
<i>Recreational Facilities</i>	1 751	1 951	12 253	1 815	1 812	1 812	1 662	1 772	1 894
<i>Sports Grounds and Stadiums</i>	3 094	5 962	8 566	11 487	11 967	11 967	913	971	10 585
<b>Public safety</b>	<b>76 597</b>	<b>65 801</b>	<b>35 687</b>	<b>55 494</b>	<b>55 499</b>	<b>55 499</b>	<b>15 783</b>	<b>16 595</b>	<b>17 474</b>
<i>Fire Fighting and Protection</i>	609	544	7 947	2 965	2 965	2 965	2 285	2 545	2 836
<i>Police Forces, Traffic and Street Parking</i>	75 987	65 257	27 740	52 530	52 535	52 535	13 498	14 051	14 638
<b>Housing</b>	<b>2 906</b>	<b>4 326</b>	<b>83 210</b>	<b>5 367</b>	<b>5 584</b>	<b>5 584</b>	<b>6 476</b>	<b>6 570</b>	<b>6 672</b>
<i>Housing</i>	2 906	4 326	83 210	5 367	5 584	5 584	6 476	6 570	6 672
<b>Health</b>	<b>–</b>	<b>–</b>	<b>156</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>28</b>	<b>31</b>	<b>36</b>
<i>Health Services</i>	–	–	156	31	31	31	28	31	36

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

Functional Classification Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue - Functional</b>									
<b>Economic and environmental services</b>	<b>47 915</b>	<b>124 398</b>	<b>120 362</b>	<b>78 841</b>	<b>117 913</b>	<b>117 913</b>	<b>85 214</b>	<b>64 988</b>	<b>64 598</b>
Planning and development	19 801	104 962	14 569	18 646	18 251	18 251	19 529	13 793	11 447
<i>Billboards</i>	–	–	136	45	45	45	31	36	41
<i>Corporate Wide Strategic Planning (IDPs,</i>	–	16	1 209	2 408	1 908	1 908	261	298	340
<i>Development Facilitation</i>	12 988	95 939	1 365	965	965	965	850	875	902
<i>Economic Development/Planning</i>	905	1 115	2 206	2 152	2 152	2 152	5 450	3 514	586
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	917	1 038	3 135	1 625	1 730	1 730	1 603	1 701	1 808
<i>Project Management Unit</i>	4 991	6 854	6 518	11 452	11 452	11 452	11 334	7 369	7 770
Road transport	28 115	19 437	105 458	60 080	99 546	99 546	65 597	51 095	53 038
<i>Road and Traffic Regulation</i>	8 296	10 908	9 436	10 353	10 353	10 353	10 419	10 778	11 154
<i>Roads</i>	19 789	8 529	95 955	29 696	69 162	69 162	30 260	25 288	32 072
<i>Taxi Ranks</i>	29	–	67	20 031	20 031	20 031	24 917	15 029	9 812
Environmental protection	–	–	334	116	116	116	89	100	113
<i>Pollution Control</i>	–	–	334	116	116	116	89	100	113

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

Functional Classification Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue - Functional</b>									
<b>Trading services</b>	<b>2 613 174</b>	<b>2 944 712</b>	<b>3 509 305</b>	<b>3 718 464</b>	<b>3 705 814</b>	<b>3 705 814</b>	<b>3 972 557</b>	<b>4 296 824</b>	<b>4 683 962</b>
Energy sources	1 432 798	1 630 412	1 683 522	1 886 590	1 894 442	1 894 442	2 233 454	2 446 558	2 683 298
Electricity	1 432 798	1 626 467	1 681 913	1 886 033	1 889 585	1 889 585	2 228 784	2 441 837	2 682 819
Street Lighting and Signal Systems	–	3 945	1 609	557	4 857	4 857	4 670	4 721	479
Water management	701 466	800 867	1 317 301	1 254 028	1 251 712	1 251 712	1 221 969	1 313 446	1 381 231
Water Treatment	4 665	2 329	4 644	4 964	4 964	4 964	4 941	5 134	5 337
Water Distribution	696 800	798 537	1 312 658	1 249 064	1 246 748	1 246 748	1 217 028	1 308 313	1 375 893
Waste water management	312 251	319 337	309 748	356 790	348 295	348 295	288 771	293 075	357 051
Public Toilets	45	–	134	1 498	1 498	1 498	32	36	41
Sewerage	311 969	319 337	300 684	355 261	345 761	345 761	288 453	292 712	356 637
Storm Water Management	–	–	104	30	30	30	17	20	23
Waste Water Treatment	236	–	8 825	–	1 005	1 005	270	308	351
Waste management	166 659	194 096	198 734	221 057	211 365	211 365	228 363	243 744	262 383
Solid Waste Removal	166 659	194 096	193 645	221 048	211 355	211 355	227 350	242 588	261 066
Street Cleaning	–	–	5 089	10	10	10	1 013	1 156	1 317
<b>Other</b>	<b>385</b>	<b>389</b>	<b>256</b>	<b>1 593</b>	<b>1 619</b>	<b>1 619</b>	<b>9 622</b>	<b>11 543</b>	<b>14 421</b>
Air Transport	383	383	–	1 510	1 536	1 536	9 561	11 474	14 342
Licensing and Regulation	2	6	112	39	39	39	28	32	36
Tourism	–	–	144	44	44	44	33	38	43
<b>Total Revenue - Functional</b>	<b>3 357 940</b>	<b>3 765 983</b>	<b>4 457 666</b>	<b>4 673 334</b>	<b>4 697 533</b>	<b>4 697 533</b>	<b>5 150 287</b>	<b>5 519 161</b>	<b>5 991 602</b>

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

Functional Classification Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	<b>110 563</b>	<b>129 873</b>	<b>118 309</b>	<b>145 928</b>	<b>236 472</b>	<b>236 472</b>	<b>256 897</b>	<b>270 804</b>	<b>283 905</b>
Executive and council	19 263	7 816	8 709	36 415	39 143	39 143	39 253	41 043	43 014
<i>Mayor and Council</i>	604	(16 762)	(18 828)	133	(725)	(725)	750	859	965
<i>Municipal Manager, Town Secretary and Chief Executive</i>	18 659	24 578	27 536	36 282	39 867	39 867	38 503	40 183	42 049
Finance and administration	91 002	118 077	107 623	109 446	197 195	197 195	217 576	229 690	240 816
<i>Administrative and Corporate Support</i>	1 146	(868)	(632)	1 094	(34)	(34)	1 582	1 641	1 714
<i>Asset Management</i>	1 762	2 355	2 583	3 262	3 091	3 091	3 209	3 356	3 521
<i>Finance</i>	25 460	(13 439)	(60 410)	19 127	87 485	87 485	20 092	21 305	23 580
<i>Fleet Management</i>	1 880	68 603	58 339	4 894	13 551	13 551	69 245	77 722	80 625
<i>Human Resources</i>	6 619	6 033	11 162	9 126	12 051	12 051	13 870	14 283	14 934
<i>Information Technology</i>	15 093	11 981	56 365	11 657	32 658	32 658	42 392	43 344	45 263
<i>Legal Services</i>	4 583	5 894	8 119	11 170	9 695	9 695	11 010	11 503	12 053
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	6 437	7 690	7 881	8 075	8 013	8 013	9 629	8 466	8 830
<i>Property Services</i>	1 666	1 506	(424)	1 886	1 307	1 307	1 145	1 188	1 239
<i>Risk Management</i>	1 901	2 401	2 936	5 192	5 074	5 074	5 500	5 727	5 919
<i>Security Services</i>	15 138	20 988	25 630	29 426	27 339	27 339	34 248	35 557	37 304
<i>Supply Chain Management</i>	1 723	838	(8 298)	1 089	(6 518)	(6 518)	1 845	1 915	2 000
<i>Valuation Service</i>	7 595	4 093	4 374	3 449	3 484	3 484	3 808	3 684	3 835
Internal audit	298	3 980	1 977	67	135	135	68	71	75
<i>Governance Function</i>	298	3 980	1 977	67	135	135	68	71	75



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

Functional Classification Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure - Functional</b>									
<b>Community and public safety</b>	<b>517 782</b>	<b>480 367</b>	<b>589 603</b>	<b>601 846</b>	<b>602 673</b>	<b>602 673</b>	<b>618 507</b>	<b>647 093</b>	<b>674 216</b>
Community and social services	109 905	98 970	117 747	149 130	150 202	150 202	152 465	156 822	163 292
<i>Cemeteries, Funeral Parlours and</i>	14 184	11 835	14 971	19 290	19 606	19 606	18 067	18 763	19 657
<i>Community Halls and Facilities</i>	56 522	48 539	57 176	78 376	79 487	79 487	77 284	79 061	82 170
<i>Cultural Matters</i>	5 693	5 274	4 642	6 185	4 858	4 858	6 308	6 051	6 323
<i>Disaster Management</i>	2 671	1 603	2 268	3 306	3 942	3 942	4 338	4 564	4 769
<i>Libraries and Archives</i>	27 034	28 409	35 041	37 761	38 025	38 025	42 005	43 698	45 493
<i>Museums and Art Galleries</i>	3 802	3 310	3 648	4 212	4 284	4 284	4 463	4 686	4 880
Sport and recreation	172 496	166 818	189 387	207 962	207 649	207 649	225 553	235 823	245 536
<i>Beaches and Jetties</i>	20 087	17 268	19 698	24 164	25 860	25 860	26 931	28 531	29 760
<i>Community Parks (including Nurseries)</i>	75 934	81 261	89 296	94 857	88 875	88 875	106 587	112 336	116 738
<i>Recreational Facilities</i>	35 228	32 846	41 643	45 589	49 312	49 312	46 306	48 889	51 575
<i>Sports Grounds and Stadiums</i>	41 247	35 443	38 751	43 352	43 603	43 603	45 729	46 068	47 463
Public safety	206 608	181 427	175 134	210 079	211 093	211 093	204 740	218 212	228 764
<i>Fire Fighting and Protection</i>	80 865	77 923	87 458	101 421	103 270	103 270	109 385	119 361	125 339
<i>Licensing and Control of Animals</i>	–	–	574	792	792	792	963	991	1 023
<i>Police Forces, Traffic and Street Parking</i>	125 744	103 504	87 101	107 865	107 031	107 031	94 392	97 860	102 403
Housing	28 772	31 128	104 537	31 778	29 237	29 237	29 964	30 182	30 291
<i>Housing</i>	28 772	31 128	104 537	31 778	29 237	29 237	29 964	30 182	30 291
Health	–	2 024	2 798	2 897	4 493	4 493	5 786	6 053	6 332
<i>Health Services</i>	–	2 024	2 798	2 897	4 493	4 493	5 786	6 053	6 332

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

Functional Classification Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure - Functional</b>									
<b>Economic and environmental services</b>	<b>339 557</b>	<b>496 285</b>	<b>330 567</b>	<b>367 862</b>	<b>387 574</b>	<b>387 574</b>	<b>406 304</b>	<b>405 479</b>	<b>420 129</b>
Planning and development	105 344	249 294	84 785	96 350	94 062	94 062	105 936	105 018	109 735
Billboards	2 116	2 291	2 453	2 155	2 273	2 273	2 211	2 306	2 412
Corporate Wide Strategic Planning (IDPs, LEDs)	22 791	21 896	21 620	26 705	23 695	23 695	26 807	27 307	28 571
Development Facilitation	4 048	3 255	3 859	3 553	3 740	3 740	4 635	4 821	5 031
Economic Development/Planning	31 760	194 448	28 462	29 412	29 232	29 232	35 369	35 342	36 844
Town Planning, Building Regulations and Enforcement, and City Engineer	15 697	17 273	20 092	23 413	23 348	23 348	24 087	25 072	26 230
Project Management Unit	28 931	10 133	8 299	11 112	11 775	11 775	12 827	10 172	10 646
Road transport	223 365	237 411	237 186	262 560	284 816	284 816	291 822	291 585	301 106
Road and Traffic Regulation	15 304	16 665	19 388	20 148	20 075	20 075	21 570	22 615	23 692
Roads	203 377	215 477	212 753	237 706	260 121	260 121	264 512	263 320	272 234
Taxi Ranks	4 684	5 270	5 045	4 706	4 620	4 620	5 740	5 650	5 181
Environmental protection	10 848	9 580	8 596	8 951	8 696	8 696	8 546	8 877	9 288
Coastal Protection	–	–	–	316	50	50	36	24	27
Pollution Control	10 848	9 580	8 596	8 635	8 647	8 647	8 511	8 853	9 261
<b>Trading services</b>	<b>2 341 946</b>	<b>2 521 655</b>	<b>3 165 951</b>	<b>3 406 272</b>	<b>3 375 873</b>	<b>3 375 873</b>	<b>3 630 080</b>	<b>3 946 608</b>	<b>4 350 531</b>
Energy sources	1 265 215	1 432 394	1 553 859	1 771 313	1 754 497	1 754 497	1 931 199	2 173 469	2 496 959
Electricity	1 204 916	1 386 236	1 511 750	1 700 553	1 686 144	1 686 144	1 861 991	2 100 659	2 419 964
Street Lighting and Signal Systems	60 299	46 158	42 108	70 761	68 353	68 353	69 208	72 810	76 995
Water management	612 410	665 668	1 139 841	1 086 097	1 088 220	1 088 220	1 158 369	1 205 439	1 260 081
Water Treatment	26 361	26 022	25 183	–	(475)	(475)	–	–	–
Water Distribution	586 049	639 647	1 114 659	1 086 097	1 088 695	1 088 695	1 158 369	1 205 439	1 260 081

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

Functional Classification Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure - Functional</b>									
Waste water management	319 958	275 383	303 419	339 562	325 826	325 826	332 291	347 659	362 627
<i>Public Toilets</i>	2 942	2 458	1 992	3 195	3 081	3 081	2 429	2 517	2 522
<i>Sewerage</i>	182 820	183 017	200 411	209 484	202 896	202 896	200 309	210 552	220 361
<i>Storm Water Management</i>	43 623	29 018	26 934	38 639	38 336	38 336	36 373	37 149	37 424
<i>Waste Water Treatment</i>	90 573	60 891	74 082	88 243	81 514	81 514	93 181	97 442	102 319
Waste management	144 363	148 210	168 832	209 299	207 330	207 330	208 221	220 041	230 864
<i>Solid Waste Removal</i>	89 891	111 307	123 166	156 934	157 555	157 555	157 541	166 287	174 450
<i>Street Cleaning</i>	54 472	36 903	45 665	52 365	49 775	49 775	50 681	53 753	56 414
<b>Other</b>	<b>6 355</b>	<b>6 393</b>	<b>12 372</b>	<b>20 025</b>	<b>26 991</b>	<b>26 991</b>	<b>25 236</b>	<b>26 324</b>	<b>27 506</b>
Air Transport	964	1 310	7 030	15 132	21 749	21 749	20 665	21 608	22 575
Licensing and Regulation	1 563	1 759	1 901	1 576	1 846	1 846	1 262	1 311	1 370
Tourism	3 828	3 324	3 442	3 317	3 396	3 396	3 309	3 406	3 561
<b>Total Expenditure - Functional</b>	<b>3 316 202</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 541 932</b>	<b>4 629 584</b>	<b>4 629 584</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit) for the year</b>	<b>41 738</b>	<b>131 410</b>	<b>240 865</b>	<b>131 403</b>	<b>67 949</b>	<b>67 949</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>									
Vote 1 - CITY DEVELOPMENT	23 421	107 849	96 573	17 481	17 303	17 303	19 425	14 729	12 157
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	167 343	194 640	207 161	245 626	235 934	235 934	255 653	261 418	275 145
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	84 283	76 165	39 184	63 540	63 545	63 545	24 379	25 355	26 392
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	18 455	21 466	49 137	32 710	33 496	33 496	21 256	22 421	33 230
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	5 447	2 801	4 651	5 267	5 293	5 293	13 066	15 168	18 241
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	65	63	1 658	985	985	985	894	981	1 077
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	166	1 021	4 581	1 930	2 041	2 041	1 858	1 980	2 119
Vote 8 - FINANCIAL SERVICES	589 214	594 021	634 975	763 688	760 300	760 300	1 023 489	1 083 271	1 153 137
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 433 350	1 633 684	1 685 575	1 889 851	1 897 704	1 897 704	2 236 729	2 450 095	2 687 119
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	44	35	2 399	774	774	774	554	630	716
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 028 729	1 108 626	1 717 845	1 633 917	1 662 572	1 662 572	1 535 946	1 626 546	1 764 868
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	454	2 559	1 992	7 837	7 837	7 837	7 983	7 073	7 435
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	2 237	2 946	6 476	4 511	4 531	4 531	3 935	4 154	4 393
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	0	0	435	120	120	120	99	113	129
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	4 732	20 106	5 025	5 098	5 098	5 098	5 023	5 227	5 444
<b>Total Revenue by Vote</b>	<b>3 357 940</b>	<b>3 765 983</b>	<b>4 457 666</b>	<b>4 673 334</b>	<b>4 697 533</b>	<b>4 697 533</b>	<b>5 150 287</b>	<b>5 519 161</b>	<b>5 991 602</b>

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure by Vote to be appropriated</b>									
Vote 1 - CITY DEVELOPMENT	135 177	294 830	202 329	139 092	133 416	133 416	144 196	143 470	148 645
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	235 525	237 487	268 393	324 825	326 736	326 736	335 899	358 186	375 008
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	156 185	141 157	132 694	158 231	155 237	155 237	151 173	157 023	164 421
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	256 482	245 344	284 827	316 339	314 914	314 914	338 899	352 703	367 162
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	6 395	2 993	13 320	25 358	35 533	35 533	38 558	39 361	41 115
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	15 093	11 981	56 365	11 657	32 658	32 658	42 392	43 344	45 263
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	6 619	6 033	11 162	9 126	12 051	12 051	13 870	14 283	14 934
Vote 8 - FINANCIAL SERVICES	28 945	(10 245)	(66 125)	23 479	84 058	84 058	25 146	26 576	29 101
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	1 267 095	1 500 997	1 612 197	1 776 207	1 768 048	1 768 048	2 000 444	2 251 191	2 577 584
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT	36 265	14 579	10 761	28 319	24 509	24 509	18 470	19 266	20 072
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 085 027	1 104 900	1 609 721	1 637 144	1 652 473	1 652 473	1 731 222	1 794 258	1 871 384
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	7 137	7 566	7 236	7 895	9 229	9 229	9 738	10 172	10 646
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	27 899	21 887	21 502	49 749	52 364	52 364	54 450	55 307	57 838
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	4 583	5 894	8 119	11 170	9 695	9 695	11 010	11 503	12 053
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	47 776	49 170	44 301	23 343	18 663	18 663	21 557	19 667	21 063
<b>Total Expenditure by Vote</b>	<b>3 316 202</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 541 932</b>	<b>4 629 584</b>	<b>4 629 584</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit) for the year</b>	<b>41 738</b>	<b>131 410</b>	<b>240 865</b>	<b>131 403</b>	<b>67 949</b>	<b>67 949</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>

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

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

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

Vote Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>									
<b>Vote 1 - CITY DEVELOPMENT</b>	<b>23 421</b>	<b>107 849</b>	<b>96 573</b>	<b>17 481</b>	<b>17 303</b>	<b>17 303</b>	<b>19 425</b>	<b>14 729</b>	<b>12 157</b>
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	–	–	195	68	68	68	41	47	54
1.2 - FX007001001 - Housing (Housing) - BT	2 906	4 326	83 210	5 367	5 584	5 584	6 476	6 570	6 672
1.3 - FX009002006 - Tourism (Other) - BX	–	–	144	44	44	44	33	38	43
1.4 - FX010001001 - Billboards (Planning and Development) - BY	–	–	136	45	45	45	31	36	41
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - B	–	16	1 209	2 408	1 908	1 908	261	298	340
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	12 988	95 939	1 365	965	965	965	850	875	902
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	905	1 115	1 915	2 076	2 076	2 076	5 385	3 439	501
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Plan	917	1 038	3 135	1 625	1 730	1 730	1 603	1 701	1 808
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	–	–	334	116	116	116	89	100	113
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	1 211	1 131	1 110	1 441	1 441	1 441	1 473	1 518	1 564
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	2	6	112	39	39	39	28	32	36
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - D	–	–	291	76	76	76	65	75	85
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning a	4 492	4 278	3 417	3 213	3 213	3 213	3 089	–	–
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	<b>167 343</b>	<b>194 640</b>	<b>207 161</b>	<b>245 626</b>	<b>235 934</b>	<b>235 934</b>	<b>255 653</b>	<b>261 418</b>	<b>275 145</b>
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	–	–	122	43	43	43	29	33	38
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	609	544	7 947	2 965	2 965	2 965	2 285	2 545	2 836
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	29	–	67	20 031	20 031	20 031	24 917	15 029	9 812
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	166 659	194 096	193 645	221 048	211 355	211 355	227 350	242 588	261 066
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	–	–	5 089	10	10	10	1 013	1 156	1 317
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	45	–	134	1 498	1 498	1 498	32	36	41
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	–	–	156	31	31	31	28	31	36
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	<b>84 283</b>	<b>76 165</b>	<b>39 184</b>	<b>63 540</b>	<b>63 545</b>	<b>63 545</b>	<b>24 379</b>	<b>25 355</b>	<b>26 392</b>
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	–	–	2 008	658	658	658	461	527	600
3.2 - FX011001007 - Police Forces. Traffic and Street Parking Control (Road Transport) - CQ	75 987	65 257	27 740	52 530	52 535	52 535	13 498	14 051	14 638
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	8 296	10 908	9 436	10 353	10 353	10 353	10 419	10 778	11 154

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>18 455</b>	<b>21 466</b>	<b>49 137</b>	<b>32 710</b>	<b>33 496</b>	<b>33 496</b>	<b>21 256</b>	<b>22 421</b>	<b>33 230</b>
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AE	480	733	1 223	978	978	978	912	954	999
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	470	213	2 581	1 289	1 289	1 289	1 108	1 187	1 275
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	8 995	9 043	12 774	11 163	11 473	11 473	11 304	11 847	12 427
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 600	1 936	2 394	2 033	2 033	2 033	2 033	2 122	2 217
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	203	215	614	435	435	435	432	456	483
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	–	–	81	30	30	30	16	18	21
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	50	–	889	356	356	356	262	294	330
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	1 813	1 413	7 762	3 122	3 122	3 122	2 614	2 798	3 000
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	967	1 007	525	550	550	550	550	567	584
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	–	–	644	192	192	192	140	160	182
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	784	944	11 084	1 073	1 070	1 070	972	1 046	1 128
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	3 050	5 962	8 566	11 487	11 967	11 967	913	971	10 585
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	44	–	–	–	–	–	–	–	–
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>5 447</b>	<b>2 801</b>	<b>4 651</b>	<b>5 267</b>	<b>5 293</b>	<b>5 293</b>	<b>13 066</b>	<b>15 168</b>	<b>18 241</b>
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	5 064	2 418	1 965	2 889	2 889	2 889	2 915	3 020	3 131
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	–	–	2 686	869	869	869	590	674	768
5.3 - FX009001002 - Air Transport (Other) - BV	383	383	–	1 510	1 536	1 536	9 561	11 474	14 342
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	<b>65</b>	<b>63</b>	<b>1 658</b>	<b>985</b>	<b>985</b>	<b>985</b>	<b>894</b>	<b>981</b>	<b>1 077</b>
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	65	63	1 658	985	985	985	894	981	1 077
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	<b>166</b>	<b>1 021</b>	<b>4 581</b>	<b>1 930</b>	<b>2 041</b>	<b>2 041</b>	<b>1 858</b>	<b>1 980</b>	<b>2 119</b>
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	–	–	1 325	435	435	435	306	349	398
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	–	–	298	58	58	58	67	77	87
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	159	1 021	2 358	1 267	1 349	1 349	1 331	1 383	1 442
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	7	–	599	170	199	199	154	172	192



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

Vote Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>									
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>589 214</b>	<b>594 021</b>	<b>634 975</b>	<b>763 688</b>	<b>760 300</b>	<b>760 300</b>	<b>1 023 489</b>	<b>1 083 271</b>	<b>1 153 137</b>
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 650	2 600	2 450	2 500	2 500	2 500	2 500	2 500	2 638
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	584 970	588 884	622 583	759 375	755 987	755 987	1 019 589	1 079 258	1 148 860
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	-	-	193	74	74	74	46	52	60
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	1 593	2 537	9 437	1 638	1 638	1 638	1 281	1 378	1 485
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	-	-	312	102	102	102	73	83	95
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>1 433 350</b>	<b>1 633 684</b>	<b>1 685 575</b>	<b>1 889 851</b>	<b>1 897 704</b>	<b>1 897 704</b>	<b>2 236 729</b>	<b>2 450 095</b>	<b>2 687 119</b>
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	-	-	1 807	578	578	578	404	462	526
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	-	-	35	13	13	13	7	8	10
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	1 432 798	1 626 467	1 678 708	1 885 011	1 888 483	1 888 483	2 227 979	2 440 924	2 681 785
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	1 363	432	512	512	393	443	499
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	-	3 945	1 125	391	4 691	4 691	4 546	4 581	320
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	-	-	484	166	166	166	124	140	158
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	552	3 271	2 053	3 262	3 262	3 262	3 275	3 537	3 821
<b>Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT</b>	<b>44</b>	<b>35</b>	<b>2 399</b>	<b>774</b>	<b>774</b>	<b>774</b>	<b>554</b>	<b>630</b>	<b>716</b>
10.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	18	1 290	372	372	372	292	334	380
10.2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development)	44	17	1 109	401	401	401	261	296	336
<b>Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES</b>	<b>1 028 729</b>	<b>1 108 626</b>	<b>1 717 845</b>	<b>1 633 917</b>	<b>1 662 572</b>	<b>1 662 572</b>	<b>1 535 946</b>	<b>1 626 546</b>	<b>1 764 868</b>
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	1 298	778	750	500	500	500	373	384	396
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	5 012	6 465	91 245	22 964	29 764	29 764	11 024	8 924	16 312
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	13 480	1 285	3 960	6 232	38 898	38 898	18 864	15 979	15 365
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	-	-	104	30	30	30	17	20	23
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	-	-	-	-	-
11.6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	186	1 834	1 509	2 086	2 086	2 086	800	824	849
11.7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	422	-	1 568	667	1 167	1 167	389	441	499
11.8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	311 362	317 503	297 607	352 509	342 509	342 509	287 264	291 447	355 290
11.9 - FX015001004 - Treatment (Waste Water Management) - DK	236	-	8 825	-	1 005	1 005	270	308	351
11.10 - FX016001002004 - Water Distribution (Clarified Water) - DP	26 013	58 561	25 779	47 726	47 726	47 726	32 344	34 382	36 920
11.11 - FX016001002005 - Water Distribution (Purification Works) - DQ	24	6 067	521 148	458 319	458 319	458 319	504 185	524 501	548 348
11.12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	45 846	37 724	23 419	38 277	35 013	35 013	10 751	30 858	17 169
11.13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	624 850	678 408	741 931	704 609	705 556	705 556	669 665	718 478	773 350

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

Vote Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>									
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES</b>	<b>454</b>	<b>2 559</b>	<b>1 992</b>	<b>7 837</b>	<b>7 837</b>	<b>7 837</b>	<b>7 983</b>	<b>7 073</b>	<b>7 435</b>
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	–	–	652	225	225	225	151	172	196
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	454	2 559	1 341	7 612	7 612	7 612	7 833	6 901	7 239
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	<b>2 237</b>	<b>2 946</b>	<b>6 476</b>	<b>4 511</b>	<b>4 531</b>	<b>4 531</b>	<b>3 935</b>	<b>4 154</b>	<b>4 393</b>
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	179	173	1 941	824	844	844	629	691	760
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	–	–	124	42	42	42	29	33	38
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	–	–	159	35	35	35	35	40	45
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	–	–	48	15	15	15	10	12	14
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	–	–	210	394	394	394	46	52	60
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	–	–	107	30	30	30	25	29	33
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	–	–	182	61	61	61	43	49	56
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BB	2 058	2 773	2 558	2 832	2 832	2 832	2 870	2 966	3 066
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	–	–	278	84	84	84	64	73	83
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	–	–	249	75	75	75	56	64	73
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	–	–	333	–	–	–	74	85	97
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - BV	–	–	–	–	–	–	–	–	–
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	–	–	287	120	120	120	54	62	71
<b>Vote 14 - CORPORATE SERVICES - LEGAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>435</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>99</b>	<b>113</b>	<b>129</b>
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	0	0	435	120	120	120	99	113	129
<b>Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES</b>	<b>4 732</b>	<b>20 106</b>	<b>5 025</b>	<b>5 098</b>	<b>5 098</b>	<b>5 098</b>	<b>5 023</b>	<b>5 227</b>	<b>5 444</b>
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	4 665	2 329	4 644	4 964	4 964	4 964	4 941	5 134	5 337
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	67	17 777	381	134	134	134	82	94	107
<b>Total Revenue by Vote</b>	<b>3 357 940</b>	<b>3 765 983</b>	<b>4 457 666</b>	<b>4 673 334</b>	<b>4 697 533</b>	<b>4 697 533</b>	<b>5 150 287</b>	<b>5 519 161</b>	<b>5 991 602</b>

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

Vote Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure by Vote</b>									
<b>Vote 1 - CITY DEVELOPMENT</b>	<b>135 177</b>	<b>294 830</b>	<b>202 329</b>	<b>139 092</b>	<b>133 416</b>	<b>133 416</b>	<b>144 196</b>	<b>143 470</b>	<b>148 645</b>
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	7 595	4 093	4 374	3 449	3 484	3 484	3 808	3 684	3 835
1.2 - FX007001001 - Housing (Housing) - BT	28 772	31 128	104 537	31 778	29 237	29 237	29 964	30 182	30 291
1.3 - FX009002006 - Tourism (Other) - BX	3 828	3 324	3 442	3 317	3 396	3 396	3 309	3 406	3 561
1.4 - FX010001001 - Billboards (Planning and Development) - BY	2 116	2 291	2 453	2 155	2 273	2 273	2 211	2 306	2 412
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - B	22 791	21 896	21 620	26 705	23 695	23 695	26 807	27 307	28 571
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	4 048	3 255	3 859	3 553	3 740	3 740	4 635	4 821	5 031
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	31 760	192 139	25 481	25 281	25 183	25 183	30 449	30 194	31 450
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Plan	15 697	17 273	20 092	23 413	23 348	23 348	24 087	25 072	26 230
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	10 848	9 580	8 596	8 635	8 647	8 647	8 511	8 853	9 261
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	1 666	1 506	(424)	1 886	1 307	1 307	1 145	1 188	1 239
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	1 563	1 759	1 901	1 576	1 846	1 846	1 262	1 311	1 370
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - D	–	2 309	2 982	4 131	4 049	4 049	4 920	5 148	5 394
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning a	4 492	4 278	3 417	3 213	3 213	3 213	3 089	–	–
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	<b>235 525</b>	<b>237 487</b>	<b>268 393</b>	<b>324 825</b>	<b>326 736</b>	<b>326 736</b>	<b>335 899</b>	<b>358 186</b>	<b>375 008</b>
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	2 671	1 603	2 268	3 306	3 942	3 942	4 338	4 564	4 769
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	80 865	77 923	87 458	101 421	103 270	103 270	109 385	119 361	125 339
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	4 684	5 270	5 045	4 706	4 620	4 620	5 740	5 650	5 181
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	89 891	111 307	123 166	156 934	157 555	157 555	157 541	166 287	174 450
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	54 472	36 903	45 665	52 365	49 775	49 775	50 681	53 753	56 414
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	2 942	2 458	1 992	3 195	3 081	3 081	2 429	2 517	2 522
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	–	2 024	2 798	2 897	4 493	4 493	5 786	6 053	6 332
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	<b>156 185</b>	<b>141 157</b>	<b>132 694</b>	<b>158 231</b>	<b>155 237</b>	<b>155 237</b>	<b>151 173</b>	<b>157 023</b>	<b>164 421</b>
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	15 138	20 988	25 630	29 426	27 339	27 339	34 248	35 557	37 304
3.2 - FX011001007 - Police Forces. Traffic and Street Parking Control (Road Transport) - CQ	125 744	103 504	87 101	107 865	107 031	107 031	94 392	97 860	102 403
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	15 304	16 665	19 388	20 148	20 075	20 075	21 570	22 615	23 692
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	–	–	574	792	792	792	963	991	1 023

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure by Vote</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>256 482</b>	<b>245 344</b>	<b>284 827</b>	<b>316 339</b>	<b>314 914</b>	<b>314 914</b>	<b>338 899</b>	<b>352 703</b>	<b>367 162</b>
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AC	14 184	11 835	14 971	19 290	19 606	19 606	18 067	18 763	19 657
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	33 274	29 698	37 138	40 929	40 493	40 493	42 503	43 683	45 272
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	25 434	26 467	32 647	35 728	35 992	35 992	38 842	40 389	42 030
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	1 600	1 942	2 394	2 033	2 033	2 033	3 163	3 309	3 463
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	3 802	3 310	3 648	4 212	4 284	4 284	4 463	4 686	4 880
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	5 693	5 274	4 642	6 185	4 858	4 858	6 308	6 051	6 323
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	20 087	17 268	19 698	24 164	25 860	25 860	26 931	28 531	29 760
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	75 934	81 261	89 296	94 857	88 875	88 875	106 587	112 336	116 738
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	9 075	8 455	9 608	11 215	10 697	10 697	11 729	12 214	12 770
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	26 153	24 391	32 036	34 374	38 614	38 614	34 577	36 674	38 805
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	29 386	23 656	26 616	33 007	32 042	32 042	32 365	33 725	35 343
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	11 861	11 786	12 134	10 345	11 561	11 561	13 364	12 343	12 120
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>6 395</b>	<b>2 993</b>	<b>13 320</b>	<b>25 358</b>	<b>35 533</b>	<b>35 533</b>	<b>38 558</b>	<b>39 361</b>	<b>41 115</b>
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	4 285	2 551	6 923	9 132	13 818	13 818	16 311	16 113	16 826
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	1 146	(868)	(632)	1 094	(34)	(34)	1 582	1 641	1 714
5.3 - FX009001002 - Air Transport (Other) - BV	964	1 310	7 030	15 132	21 749	21 749	20 665	21 608	22 575
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	<b>15 093</b>	<b>11 981</b>	<b>56 365</b>	<b>11 657</b>	<b>32 658</b>	<b>32 658</b>	<b>42 392</b>	<b>43 344</b>	<b>45 263</b>
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	15 093	11 981	56 365	11 657	32 658	32 658	42 392	43 344	45 263
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	<b>6 619</b>	<b>6 033</b>	<b>11 162</b>	<b>9 126</b>	<b>12 051</b>	<b>12 051</b>	<b>13 870</b>	<b>14 283</b>	<b>14 934</b>
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	1 151	1 689	5 100	1 460	1 713	1 713	3 030	3 094	3 230
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	2 399	2 626	4 363	4 428	3 748	3 748	5 054	5 276	5 528
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	1 828	1 074	215	1 935	4 408	4 408	3 294	3 364	3 513
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	1 241	644	1 483	1 303	2 182	2 182	2 492	2 550	2 663

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

Vote Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure by Vote</b>									
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>28 945</b>	<b>(10 245)</b>	<b>(66 125)</b>	<b>23 479</b>	<b>84 058</b>	<b>84 058</b>	<b>25 146</b>	<b>26 576</b>	<b>29 101</b>
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	2 588	2 601	2 450	2 500	2 500	2 500	2 500	2 500	2 638
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	15 554	(22 617)	(68 262)	6 613	76 281	76 281	7 981	8 769	10 454
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	7 318	6 578	5 402	10 015	8 704	8 704	9 611	10 035	10 488
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	1 723	838	(8 298)	1 089	(6 518)	(6 518)	1 845	1 915	2 000
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	1 762	2 355	2 583	3 262	3 091	3 091	3 209	3 356	3 521
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>1 267 095</b>	<b>1 500 997</b>	<b>1 612 197</b>	<b>1 776 207</b>	<b>1 768 048</b>	<b>1 768 048</b>	<b>2 000 444</b>	<b>2 251 191</b>	<b>2 577 584</b>
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	20 957	24 242	24 191	32 934	32 328	32 328	33 668	35 084	36 712
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	1 023 730	1 194 302	1 280 993	1 402 762	1 381 212	1 381 212	1 511 589	1 731 912	2 035 481
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	148 406	153 938	191 002	248 541	255 937	255 937	297 890	314 038	327 240
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	11 823	13 754	15 565	16 316	16 668	16 668	18 845	19 625	20 533
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	28 911	20 524	23 486	33 984	32 791	32 791	31 377	33 083	34 983
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	31 387	25 634	18 622	36 777	35 562	35 562	37 831	39 727	42 012
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	1 880	68 603	58 339	4 894	13 551	13 551	69 245	77 722	80 625
<b>Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT</b>	<b>36 265</b>	<b>14 579</b>	<b>10 761</b>	<b>28 319</b>	<b>24 509</b>	<b>24 509</b>	<b>18 470</b>	<b>19 266</b>	<b>20 072</b>
10.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	18 963	16 290	13 116	28 315	25 176	25 176	18 470	19 266	20 072
10.2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development)	17 302	(1 711)	(2 355)	4	(667)	(667)	-	-	-
<b>Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES</b>	<b>1 085 027</b>	<b>1 104 900</b>	<b>1 609 721</b>	<b>1 637 144</b>	<b>1 652 473</b>	<b>1 652 473</b>	<b>1 731 222</b>	<b>1 794 258</b>	<b>1 871 384</b>
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	1 304	380	794	1 332	1 384	1 384	1 435	1 494	1 549
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	137 044	136 008	132 547	143 629	149 416	149 416	164 457	158 835	162 963
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	65 030	79 088	79 412	92 745	109 321	109 321	98 620	102 991	107 722
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	43 623	29 018	26 934	38 639	38 336	38 336	36 373	37 149	37 424
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	316	50	50	36	24	27
11.6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	686	576	584	463	545	545	820	855	872
11.7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	46 415	39 134	70 831	51 210	50 029	50 029	63 603	68 317	70 876
11.8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	135 719	143 307	128 997	157 811	152 322	152 322	135 886	141 381	148 614
11.9 - FX015001004 - Treatment (Waste Water Management) - DK	90 573	60 891	74 082	88 243	81 514	81 514	93 181	97 442	102 319
11.10 - FX016001002004 - Water Distribution (Clarified Water) - DP	9 081	20 653	32 187	39 811	39 811	39 811	24 113	25 092	26 219
11.11 - FX016001002005 - Water Distribution (Purification Works) - DQ	238 390	236 107	777 466	734 742	738 345	738 345	790 445	824 486	862 861
11.12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	87 166	142 025	144 926	71 194	77 982	77 982	87 518	91 609	95 534
11.13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	229 998	217 714	140 961	217 007	213 419	213 419	234 736	244 585	254 404

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

Vote Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure by Vote</b>									
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES</b>	7 137	7 566	7 236	7 895	9 229	9 229	9 738	10 172	10 646
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	7 424	8 060	8 773	7 895	8 370	8 370	9 738	10 172	10 646
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	(287)	(494)	(1 537)	0	859	859	-	-	-
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	27 899	21 887	21 502	49 749	52 364	52 364	54 450	55 307	57 838
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	604	(16 762)	(18 828)	133	(725)	(725)	750	859	965
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	2 685	2 569	3 302	4 149	4 150	4 150	4 278	4 464	4 671
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	4 440	3 796	3 462	6 192	9 253	9 253	7 608	7 945	8 293
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	3 331	3 130	3 489	4 378	4 395	4 395	4 534	4 718	4 926
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	3 010	4 795	5 051	6 396	6 284	6 284	6 670	6 964	7 287
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	(2 755)	(1 583)	(288)	1	(25)	(25)	1	1	1
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	3 329	3 695	3 810	4 249	4 207	4 207	4 500	4 698	4 921
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and	6 437	7 690	7 881	8 075	8 013	8 013	9 629	8 466	8 830
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	4 621	4 459	5 493	6 480	6 558	6 558	6 831	7 124	7 465
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	1 901	2 401	2 936	5 192	5 074	5 074	5 500	5 727	5 919
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	298	3 980	1 977	67	135	135	68	71	75
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council)	-	-	-	14	14	14	8	8	8
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	3 717	3 215	4 423	5 031	5 031	4 075	4 263	4 477
<b>Vote 14 - CORPORATE SERVICES - LEGAL SERVICES</b>	4 583	5 894	8 119	11 170	9 695	9 695	11 010	11 503	12 053
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	4 583	5 894	8 119	11 170	9 695	9 695	11 010	11 503	12 053
<b>Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES</b>	47 776	49 170	44 301	23 343	18 663	18 663	21 557	19 667	21 063
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	26 361	26 022	25 183	-	(475)	(475)	-	-	-
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	21 415	23 149	19 118	23 343	19 138	19 138	21 557	19 667	21 063
<b>Total Expenditure by Vote</b>	<b>3 316 202</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 541 932</b>	<b>4 629 584</b>	<b>4 629 584</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit) for the year</b>	<b>41 738</b>	<b>131 410</b>	<b>240 865</b>	<b>131 403</b>	<b>67 949</b>	<b>67 949</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>

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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Electricity and Energy Sources</b>									
Total revenue (excl capital grants and transfers)	1 427 108	1 593 559	1 678 654	1 873 988	1 876 577	1 876 577	2 204 430	2 424 513	2 664 744
Operating Expenditure	1 265 215	1 432 394	1 553 859	1 771 313	1 754 497	1 754 497	1 931 199	2 173 469	2 496 959
Surplus/(Deficit) for the year	161 894	161 165	124 795	102 674	122 080	122 080	273 231	251 044	167 785
<b>Percentage Surplus</b>	11.3%	10.1%	7.4%	5.5%	6.5%	6.5%	12.4%	10.4%	6.3%
<b>Water Management</b>									
Total revenue (excl capital grants and transfers)	629 951	673 531	1 256 578	1 166 809	1 167 757	1 167 757	1 156 969	1 223 946	1 303 040
Operating Expenditure	612 410	665 668	1 139 841	1 086 097	1 088 220	1 088 220	1 158 369	1 205 439	1 260 081
Surplus/(Deficit) for the year	17 541	7 863	116 736	80 712	79 537	79 537	(1 400)	18 507	42 959
<b>Percentage Surplus</b>	2.8%	1.2%	9.3%	6.9%	6.8%	6.8%	(0.1%)	1.5%	3.3%
<b>Waste water management</b>									
Total revenue (excl capital grants and transfers)	260 036	309 363	295 969	320 790	312 789	312 789	232 580	255 235	298 623
Operating Expenditure	319 958	275 383	303 419	339 562	325 826	325 826	332 291	347 659	362 627
Surplus/(Deficit) for the year	(59 922)	33 979	(7 450)	(18 773)	(13 037)	(13 037)	(99 711)	(92 424)	(64 004)
<b>Percentage Surplus</b>	(23.0%)	11.0%	(2.5%)	(5.9%)	(4.2%)	(4.2%)	(42.9%)	(36.2%)	(21.4%)
<b>Waste management</b>									
Total revenue (excl capital grants and transfers)	166 659	194 096	198 573	210 755	202 068	202 068	217 639	234 358	252 562
Operating Expenditure	144 363	148 210	168 832	209 299	207 330	207 330	208 221	220 041	230 864
Surplus/(Deficit) for the year	22 296	45 886	29 742	1 456	(5 262)	(5 262)	9 417	14 318	21 698
<b>Percentage Surplus</b>	13.4%	23.6%	15.0%	0.7%	(2.6%)	(2.6%)	4.3%	6.1%	8.6%
<b>Other Services</b>									
Total revenue (excl capital grants and transfers)	720 499	807 217	844 698	895 935	914 484	914 484	1 119 833	1 181 573	1 259 062
Operating Expenditure	974 256	1 112 918	1 050 851	1 135 660	1 253 710	1 253 710	1 306 943	1 349 700	1 405 756
Surplus/(Deficit) for the year	(253 757)	(305 701)	(206 153)	(239 725)	(339 227)	(339 227)	(187 110)	(168 127)	(146 694)
<b>Percentage Surplus</b>	(35.2%)	(37.9%)	(24.4%)	(26.8%)	(37.1%)	(37.1%)	(16.7%)	(14.2%)	(11.7%)
<b>Total</b>									
Surplus/(Deficit) for the year	(111 949)	(56 807)	57 670	(73 656)	(155 909)	(155 909)	(5 573)	23 318	21 743

1. It needs to be noted that surpluses/deficits reflected above **exclude** capital revenues (Transfers recognised – capital), which shows the real picture of the actual operational surpluses for all trading services.
2. The electricity trading surplus over the 2023/24 MTREF is 12.4 per cent or R273 million in 2023/24 and decreases to 6.3 per cent in 2025/26 or R 168 million.
3. The deficit on the water management account amounts to R 1.4 million (0.1 per cent) in the 2023/24 financial year and increases to a surplus 3.3 per cent in 2025/26 or R 43 million. The challenge here is that based on the fact that the bulk of the costs are fixed, the Water Service which is a trading service and needs to keep making a marginal surplus. The Administration has

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

4. The deficit of R 99.7 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 9.4 million (4.3 per cent) in the 2023/24 financial year and improves to a surplus of R 21.6 million in 2025/26.
6. Note that the surpluses on these trading accounts are utilised as an internal funding source for the capital programme for asset renewal, refurbishment and the development of new asset infrastructure, and used to cross-subsidise other municipal services.

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Governance and administration</b>									
Total revenue (excl capital grants and transfers)	592 910	602 455	656 008	777 530	774 273	774 273	1 036 115	1 096 802	1 167 661
Operating Expenditure	110 563	129 873	118 309	145 928	236 472	236 472	256 897	270 804	283 905
<b>Surplus/(Deficit) for the year</b>	482 347	472 582	537 700	631 602	537 801	537 801	779 218	825 998	883 757
<b>Percentage Surplus</b>	81.4%	78.4%	82.0%	81.2%	69.5%	69.5%	75.2%	75.2%	75.3%
<b>Community and public safety</b>									
Total revenue (excl capital grants and transfers)	94 946	83 299	72 046	80 595	81 387	81 387	40 303	42 435	44 739
Operating Expenditure	489 009	449 239	485 066	570 068	573 436	573 436	588 543	616 911	643 925
<b>Surplus/(Deficit) for the year</b>	(394 063)	(365 940)	(413 020)	(489 473)	(492 050)	(492 050)	(548 241)	(574 477)	(599 186)
<b>Percentage Surplus/ (Deficit)</b>	(415.0%)	(439.3%)	(573.3%)	(607.3%)	(604.6%)	(604.6%)	(1360.3%)	(1360.3%)	(1353.8%)
<b>Economic and environmental services</b>									
Total revenue (excl capital grants and transfers)	29 352	116 749	33 178	30 850	51 622	51 622	27 317	24 223	25 570
Operating Expenditure	339 557	496 285	330 567	367 862	387 574	387 574	406 304	405 479	420 129
<b>Surplus/(Deficit) for the year</b>	(310 205)	(379 537)	(297 389)	(337 011)	(335 953)	(335 953)	(378 987)	(381 256)	(394 559)
<b>Percentage Surplus/ (Deficit)</b>	(1056.8%)	(325.1%)	(896.4%)	(1092.4%)	(650.8%)	(650.8%)	(1387.3%)	(1387.3%)	(1573.9%)
<b>Housing</b>									
Total revenue (excl capital grants and transfers)	2 906	4 326	83 210	5 367	5 584	5 584	6 476	6 570	6 672
Operating Expenditure	28 772	31 128	104 537	31 778	29 237	29 237	29 964	30 182	30 291
<b>Surplus/(Deficit) for the year</b>	(25 866)	(26 803)	(21 327)	(26 412)	(23 653)	(23 653)	(23 488)	(23 612)	(23 619)
<b>Percentage Surplus/ (Deficit)</b>	(890.0%)	(619.6%)	(25.6%)	(492.1%)	(423.6%)	(423.6%)	(362.7%)	(362.7%)	(359.4%)
<b>Other</b>									
Total revenue (incl capital grants and transfers)	385	389	256	1 593	1 619	1 619	9 622	11 543	14 421
Operating Expenditure	6 355	6 393	12 372	20 025	26 991	26 991	25 236	26 324	27 506
<b>Surplus/(Deficit) for the year</b>	(5 970)	(6 003)	(12 116)	(18 432)	(25 373)	(25 373)	(15 613)	(14 781)	(13 086)
<b>Percentage Surplus/ (Deficit)</b>	(1551.1%)	(1542.1%)	(4732.2%)	(1157.3%)	(1567.5%)	(1567.5%)	(162.3%)	(162.3%)	(128.1%)
<b>Consolidated Surplus/(Deficit) for the year</b>	(253 757)	(305 701)	(206 153)	(239 725)	(339 227)	(339 227)	(187 110)	(168 127)	(146 694)



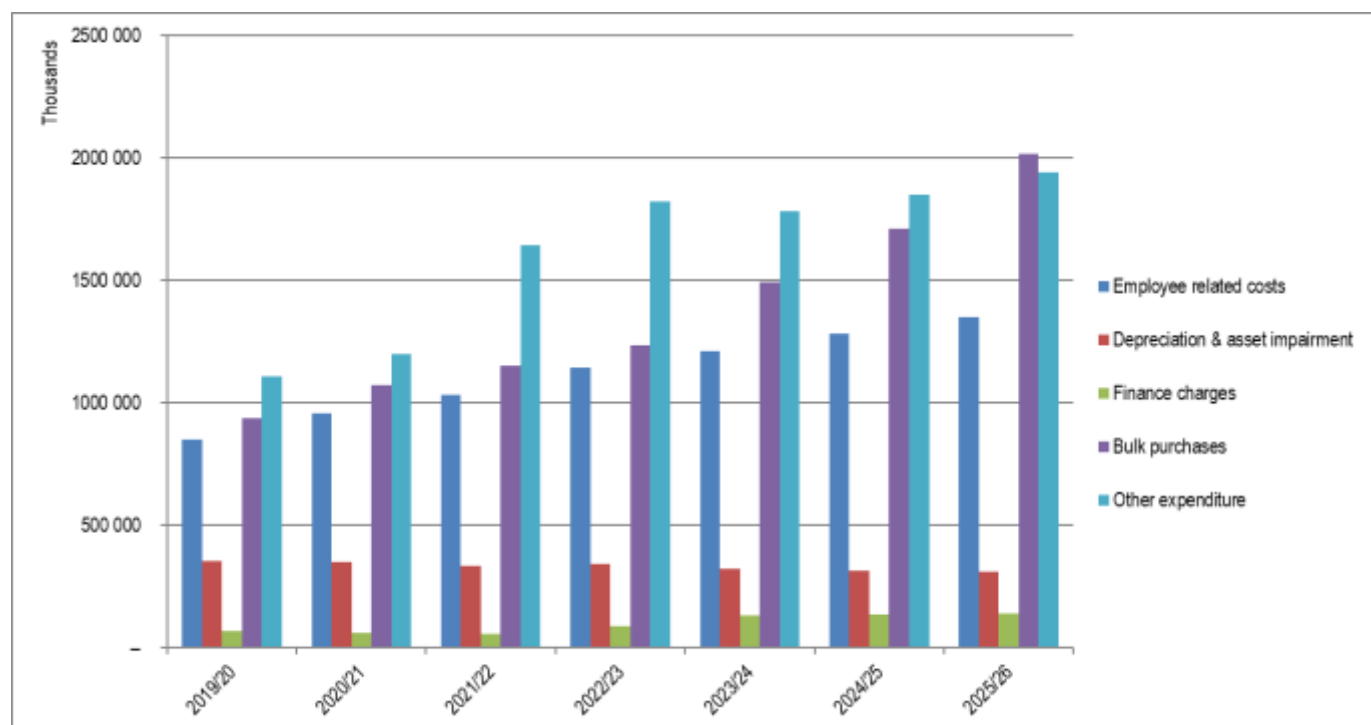
1. This table highlights the extent of cross-subsidisation from the trading services to the Community and public safety, Economic and environmental and Housing services. These services are running at a R187 million deficit. Ideally they should just breakeven or have a marginal surplus.
2. This implies that the whole Municipality has a high risk dependency on Electricity. The concern here is confined to all services funded by Rates plus the added burden that Water and Waste Water Management trading services do not make material surpluses to cushion the situation.
3. Although this deficit is a serious concern, a positive trend that is developing can be seen in the Rates Revenue contribution to the municipal income base which has surpassed the gross contribution made by Electricity.
4. Although Council has received Level II Accreditation, the subsidisation of Housing services can be construed as an “unfunded” mandate.

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

Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	1 415 619	1 580 664	1 660 357	1 857 292	1 861 758	1 861 758	2 150 331	2 365 364	2 601 901
Service charges - Water	483 361	497 446	557 136	511 401	512 148	512 148	588 970	630 198	680 614
Service charges - Waste Water Management	101 607	104 010	108 153	114 066	104 066	104 066	119 676	131 644	165 871
Service charges - Waste Management	94 066	101 599	102 920	114 115	105 313	105 313	114 792	121 679	131 413
Sale of Goods and Rendering of Services	19 810	13 286	90 882	11 898	12 455	12 455	12 366	12 737	13 119
Agency services	5 660	7 841	4 692	6 179	6 179	6 179	6 365	6 556	6 752
Interest earned from Receivables	153	178	387	128	28	28	29	30	31
Interest earned from Current and Non Current Ass	46 358	32 646	34 735	66 700	66 700	66 700	64 500	67 000	68 900
Rent on Land	12 988	746	1 225	825	825	825	850	875	902
Rental from Fixed Assets	7 193	6 255	6 929	6 477	6 977	6 977	16 074	18 175	21 235
Operational Revenue	26 642	6 209	4 923	5 797	8 089	8 089	8 625	9 064	9 535
<b>Non Exchange Revenue</b>									
Property rates	508 159	551 173	567 444	681 140	675 990	675 990	736 829	773 671	823 959
Surcharges and Taxes	4 665	14 439	16 039	18 704	18 704	18 704	6 332	6 492	6 687
Fines, penalties and forfeits	83 340	74 345	31 900	57 681	57 686	57 686	15 754	16 226	16 713
Licences or permits	2 635	3 069	2 877	3 526	3 526	3 526	3 632	3 741	3 853
Transfer and subsidies - Operational	391 456	491 484	437 070	504 462	525 345	525 345	551 827	597 533	639 714
Gains on disposal of Assets	–	91 832	140	140	140	140	–	–	–
Other Gains	540	544	646 665	507 743	507 743	507 743	534 500	558 641	586 832
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 204 253</b>	<b>3 577 766</b>	<b>4 274 472</b>	<b>4 468 276</b>	<b>4 473 675</b>	<b>4 473 675</b>	<b>4 931 451</b>	<b>5 319 626</b>	<b>5 778 030</b>
<b>Expenditure By Type</b>									
Employee related costs	849 300	956 520	1 032 294	1 164 608	1 142 648	1 142 648	1 212 559	1 283 579	1 351 176
Remuneration of councillors	31 478	31 204	30 528	37 291	37 291	37 291	35 510	37 287	39 152
Bulk purchases - electricity	937 915	1 072 631	1 151 971	1 258 204	1 236 242	1 236 242	1 492 128	1 711 471	2 014 401
Inventory Consumed	210 104	247 560	546 881	557 492	573 235	573 235	460 979	479 209	499 731
Debt impairment	223 028	37 410	(136 019)	172 510	172 510	172 510	173 883	187 668	203 996
Depreciation and amortisation	355 478	349 123	332 220	326 552	340 537	340 537	320 160	315 234	310 573
Interest	66 790	59 021	57 200	72 865	88 222	88 222	130 491	136 358	138 620
Contracted services	342 651	247 868	453 658	395 567	464 066	464 066	409 217	414 395	432 135
Transfers and subsidies	13 382	9 787	9 279	14 217	9 528	9 528	14 759	13 250	13 781
Irrecoverable debts written off	7 023	165 172	119 892	–	–	–	–	–	–
Operational costs	257 562	274 287	333 965	327 827	350 507	350 507	343 730	360 167	378 828
Losses on disposal of Assets	19 930	183 448	23 430	–	–	–	–	–	–
Other Losses	1 563	542	261 503	214 798	214 798	214 798	343 610	357 690	373 894
<b>Total Expenditure</b>	<b>3 316 202</b>	<b>3 634 573</b>	<b>4 216 802</b>	<b>4 541 932</b>	<b>4 629 584</b>	<b>4 629 584</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit)</b>	<b>(111 949)</b>	<b>(56 807)</b>	<b>57 670</b>	<b>(73 656)</b>	<b>(155 909)</b>	<b>(155 909)</b>	<b>(5 573)</b>	<b>23 318</b>	<b>21 743</b>
Transfers and subsidies - capital (monetary allocations)	153 386	188 217	181 567	205 058	223 858	223 858	218 836	199 536	213 572
Transfers and subsidies - capital (in-kind)	301	–	1 627	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>41 738</b>	<b>131 410</b>	<b>240 865</b>	<b>131 403</b>	<b>67 949</b>	<b>67 949</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>
<b>Surplus/(Deficit) for the year</b>	<b>41 738</b>	<b>131 410</b>	<b>240 865</b>	<b>131 403</b>	<b>67 949</b>	<b>67 949</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>

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

1. Total revenue is R4.9 billion in 2023/24 and escalates to R5.3 billion by 2024/25 and R5.7 billion by 2025/26. This represents a year-on-year increase of 10.2 per cent for the 2023/24 financial year from the 2022/23 Adjusted Budget and 7.8 per cent for the 2024/25 financial year and 8.6 per cent for the 2025/26 financial year.
2. Revenue to be generated from Property Rates is R 737 million in the 2023/24 financial year and increases to R 774 million by 2024/25 which represents 15 per cent of the operating revenue base of the City and therefore remains significant source of funding for the municipality. It remains relatively constant over the medium-term and tariff increases which have been factored in at 15 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 2.9 billion for the 2023/24 financial year and increasing to R3.5 billion by 2025/26. For the 2023/24 financial year services charges amount to 60 per cent of the total revenue base, and a slight economic growth has been built into these revenue figures. It is anticipated that the economy will improve slightly in the coming financial years.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real term the grants receipts from national government has increased over the MTREF by 5 per cent for the 2023/24 year, 8 per cent for the 2024/25 year and then decreased to 7 per cent for the 2025/26 year.
5. The following graph illustrates the major expenditure items per type.



**Figure 3 Expenditure by major type**

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Capital expenditure - Vote</u></b>									
<b><u>Multi-year expenditure to be appropriated</u></b>									
Vote 1 - CITY DEVELOPMENT	1 829	1 514	227	48 499	50 657	50 657	22 033	5 226	517
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	10 581	(338)	713	35 652	35 003	35 003	40 315	25 886	21 451
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	-	(0)	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	8 070	14 414	36 051	38 230	214 966	214 966	33 050	27 930	26 661
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	11 516	5 220	8 033	51 703	42 724	42 724	64 208	41 513	38 935
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	25 890	54 595	41 073	5 349	43 816	43 816	8 015	4 527	3 680
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	-	(0)	-	-	-	-	-	-	-
Vote 8 - FINANCIAL SERVICES	-	3	51	250	251	251	194	217	217
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	41 689	50 423	131 026	60 302	69 792	69 792	139 905	95 058	76 805
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	-	-	17	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	194 582	235 345	350 167	442 819	476 761	476 761	387 138	396 102	389 733
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	-	(0)	-	-	-	-	-	-	-
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	-	(1)	24	36	36	36	48	56	55
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	-	-	25	25	25	1	2	2
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	180	28 703	58 777	78 000	56 439	56 439	21 000	31 668	52 000
<b>Capital multi-year expenditure sub-total</b>	<b>294 336</b>	<b>389 879</b>	<b>626 159</b>	<b>760 865</b>	<b>990 470</b>	<b>990 470</b>	<b>715 907</b>	<b>628 185</b>	<b>610 056</b>

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Vote</b>									
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - CITY DEVELOPMENT	237	1 783	–	1 000	2 910	2 910	117	133	131
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	1 822	3 332	229	3 600	3 081	3 081	2 980	4 247	4 618
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	7	455	41	309	331	331	280	318	313
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	4 150	9 453	1 832	3 575	5 100	5 100	13 522	14 168	17 167
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	37	1 855	550	7 055	14 055	14 055	326	3 029	5 029
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	706	7 722	5 169	8 338	10 349	10 349	8 697	13 984	15 077
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	1 475	164	–	397	335	335	358	408	402
Vote 8 - FINANCIAL SERVICES	1 511	–	187	199	–	–	213	242	238
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	33 798	16 762	31 256	28 500	44 900	44 900	37 097	56 421	73 991
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	–	–	–	–	–	–	–	–	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	24 988	(678)	471	6 500	4 200	4 200	20 256	23 642	20 825
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	–	–	–	104	104	104	94	106	105
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	–	21	–	134	99	99	95	107	106
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	–	–	–	–	–	–
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	4 456	7 192	2 972	14 500	5 675	5 675	3 000	11 000	11 500
<b>Capital single-year expenditure sub-total</b>	<b>73 187</b>	<b>48 060</b>	<b>42 708</b>	<b>74 211</b>	<b>91 139</b>	<b>91 139</b>	<b>87 034</b>	<b>127 805</b>	<b>149 502</b>
<b>Total Capital Expenditure - Vote</b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>

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

Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b><u>Capital Expenditure - Functional</u></b>									
<b><i>Governance and administration</i></b>	<b>56 201</b>	<b>80 110</b>	<b>79 665</b>	<b>52 068</b>	<b>113 489</b>	<b>113 489</b>	<b>68 791</b>	<b>87 874</b>	<b>92 024</b>
Executive and council	–	20	–	141	106	106	118	134	132
Finance and administration	56 201	80 090	79 665	51 927	113 383	113 383	68 673	87 740	91 892
Internal audit	–	–	–	–	–	–	–	–	–
<b><i>Community and public safety</i></b>	<b>35 010</b>	<b>33 691</b>	<b>46 713</b>	<b>91 645</b>	<b>264 399</b>	<b>264 399</b>	<b>107 478</b>	<b>83 367</b>	<b>83 992</b>
Community and social services	30 093	9 383	11 897	47 503	41 933	41 933	71 074	54 753	54 012
Sport and recreation	4 916	21 923	34 586	41 805	220 066	220 066	34 620	26 222	27 735
Public safety	–	603	230	2 337	2 400	2 400	1 785	2 392	2 245
Housing	–	1 783	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
<b><i>Economic and environmental services</i></b>	<b>67 718</b>	<b>63 411</b>	<b>110 897</b>	<b>183 240</b>	<b>167 604</b>	<b>167 604</b>	<b>155 315</b>	<b>121 852</b>	<b>118 754</b>
Planning and development	2 066	1 514	227	48 603	50 421	50 421	22 127	5 332	622
Road transport	65 212	61 473	110 671	132 137	112 433	112 433	131 940	115 887	117 501
Environmental protection	440	424	–	2 500	4 750	4 750	1 248	633	631
<b><i>Trading services</i></b>	<b>208 595</b>	<b>260 726</b>	<b>431 591</b>	<b>496 623</b>	<b>521 317</b>	<b>521 317</b>	<b>465 913</b>	<b>456 721</b>	<b>458 710</b>
Energy sources	48 219	49 620	129 162	51 602	56 265	56 265	125 935	83 265	78 664
Water management	112 374	185 693	263 240	311 419	350 769	350 769	202 482	216 549	253 757
Waste water management	46 180	22 793	38 476	121 800	103 410	103 410	125 266	145 514	113 468
Waste management	1 822	2 620	713	11 802	10 873	10 873	12 230	11 393	12 821
<b><i>Other</i></b>	<b>–</b>	<b>(0)</b>	<b>–</b>	<b>11 500</b>	<b>14 800</b>	<b>14 800</b>	<b>5 444</b>	<b>6 176</b>	<b>6 078</b>
<b>Total Capital Expenditure - Functional</b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>
<b><u>Funded by:</u></b>									
National Government	130 140	169 403	114 973	194 114	212 414	212 414	218 836	199 536	204 022
Provincial Government	2 281	5 962	7 516	10 944	11 444	11 444	–	–	9 550
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	301	–	1 627	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>132 722</b>	<b>175 365</b>	<b>124 116</b>	<b>205 058</b>	<b>223 858</b>	<b>223 858</b>	<b>218 836</b>	<b>199 536</b>	<b>213 572</b>
<b>Borrowing</b>	<b>16 979</b>	<b>86 942</b>	<b>368 000</b>	<b>390 000</b>	<b>598 387</b>	<b>598 387</b>	<b>406 569</b>	<b>373 829</b>	<b>360 800</b>
<b>Internally generated funds</b>	<b>217 822</b>	<b>175 632</b>	<b>176 750</b>	<b>240 018</b>	<b>259 364</b>	<b>259 364</b>	<b>177 536</b>	<b>182 626</b>	<b>185 186</b>
<b>Total Capital Funding</b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</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 2023/24 R715.9 million has been allocated of the total R802 million capital budget, which totals 89 per cent. This allocation decreases slightly to R 628 million in 2024/25 and decreases further to R 610 million in 2025/26.
3. Single-year capital expenditure has been appropriated at R 87 million for the 2023/24 financial year and increases over the MTREF to levels of R 127.8 million and to R 149.5 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 2023/24, capital transfers totals R 218 million (27 per cent) and decreases to R 204 million in the 2025/26 financial year (27 per cent). Borrowing has been provided at R 406 million for 2023/24, R 373 million for 2024/25 and R 360 million for 2025/26. Internally generated funding totaling R 177 million, R 182 million and R 185 million for each of the respective financial years of the MTREF.

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 1 - CITY DEVELOPMENT</b>	<b>1 829</b>	<b>1 514</b>	<b>227</b>	<b>48 499</b>	<b>50 657</b>	<b>50 657</b>	<b>22 033</b>	<b>5 226</b>	<b>517</b>
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-
1.2 - FX007001001 - Housing (Housing) - BT	-	-	-	-	-	-	-	-	-
1.3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-
1.4 - FX010001001 - Billboards (Planning and Development) - BY	-	-	-	-	-	-	-	-	-
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	1 829	1 514	227	48 499	50 317	50 317	22 033	5 226	517
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	-	(0)	-	-	-	-	-	-	-
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	-	(1)	-	-	340	340	-	-	-
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	-	-	-	-	-	-	-	-	-
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	<b>10 581</b>	<b>(338)</b>	<b>713</b>	<b>35 652</b>	<b>35 003</b>	<b>35 003</b>	<b>40 315</b>	<b>25 886</b>	<b>21 451</b>
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	-	-	-	-	-	-	-	-
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	-	-	-	350	630	630	200	500	500
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	10 581	(338)	-	25 000	25 000	25 000	29 391	16 000	11 130
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	-	-	552	10 302	9 373	9 373	10 724	9 386	9 821
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	-	(0)	161	-	-	-	-	-	-
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	-	-	-	-	-	-
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	<b>-</b>	<b>(0)</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	-	(0)	-	-	-	-	-	-	-
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	-	(0)	-	-	-	-	-	-	-
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-



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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>8 070</b>	<b>14 414</b>	<b>36 051</b>	<b>38 230</b>	<b>214 966</b>	<b>214 966</b>	<b>33 050</b>	<b>27 930</b>	<b>26 661</b>
4,1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	-	-	-	-	-	-	-	-	-
4,2 - FX001001005002 - Halls (Community and Social Services) - AC	4 445	1 856	1 784	-	-	-	7 900	12 600	10 000
4,3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	-	(0)	1 098	-	-	-	-	-	-
4,4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	-	-	-	-	-	-	-	-	-
4,5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	-	-	-	-	-	-	-	1 000	-
4,6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	-	-	-	-	-	-	-	-	-
4,7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	-	-	-	-	-	-	300	200	200
4,8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	-	(0)	-	-	25	25	100	80	1 000
4,9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-
4,10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	-	(0)	-	-	-	-	-	-	-
4,11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	95	3 985	22 570	18 186	18 186	18 186	8 750	9 550	4 911
4,12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	2 281	8 408	6 752	20 044	16 368	16 368	3 000	4 500	10 550
4,13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	1 248	165	3 848	-	180 387	180 387	13 000	-	-
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>11 516</b>	<b>5 220</b>	<b>8 033</b>	<b>51 703</b>	<b>42 724</b>	<b>42 724</b>	<b>64 208</b>	<b>41 513</b>	<b>38 935</b>
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	11 516	5 221	8 034	40 203	28 024	28 024	58 764	35 337	32 857
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	-	(1)	(0)	-	-	-	-	-	-
5.3 - FX009001002 - Air Transport (Other) - BV	-	(0)	-	11 500	14 700	14 700	5 444	6 176	6 078
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	<b>25 890</b>	<b>54 595</b>	<b>41 073</b>	<b>5 349</b>	<b>43 816</b>	<b>43 816</b>	<b>8 015</b>	<b>4 527</b>	<b>3 680</b>
6,1 - FX005001007 - Information Technology (Finance and Administration) - BK	25 890	54 595	41 073	5 349	43 816	43 816	8 015	4 527	3 680
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7,1 - FX005001006001 - Human Resources (Finance and Administration) - BG	-	-	-	-	-	-	-	-	-
7,2 - FX005001006002 - Management Services (Finance and Administration) - BH	-	-	-	-	-	-	-	-	-
7,3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	-	(0)	-	-	-	-	-	-	-
7,4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	-	(0)	-	-	-	-	-	-	-
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>-</b>	<b>3</b>	<b>51</b>	<b>250</b>	<b>251</b>	<b>251</b>	<b>194</b>	<b>217</b>	<b>217</b>
8,1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	-	(1)	18	-	-	-	-	-	-
8,2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	-	29	34	250	235	235	-	-	-
8,3 - FX005001004003 - Finance (Finance and Administration) - DT	-	-	-	-	-	-	-	-	-
8,4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	-	(25)	-	-	16	16	194	217	217
8,5 - FX005002001 - Asset Management (Finance and Administration) - BS	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>41 689</b>	<b>50 423</b>	<b>131 026</b>	<b>60 302</b>	<b>69 792</b>	<b>69 792</b>	<b>139 905</b>	<b>95 058</b>	<b>76 805</b>
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	257	-	-	-	-	-	-	-	-
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	-	(0)	-	-	-	-	-	-	-
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	31 072	41 858	124 371	49 302	50 965	50 965	110 916	66 230	65 157
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	-	-	-	-	-	-	-
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	10 171	7 513	514	2 300	4 800	4 800	8 300	8 300	6 648
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	188	-	-	-	-	-	2 682	3 500	5 000
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	-	1 052	6 140	8 700	14 027	14 027	<b>18 007</b>	<b>17 028</b>	-
<b>Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	-	17	-	-	-	-	-	-
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-
<b>Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES</b>	<b>194 582</b>	<b>235 345</b>	<b>350 167</b>	<b>442 819</b>	<b>476 761</b>	<b>476 761</b>	<b>387 138</b>	<b>396 102</b>	<b>389 733</b>
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	-	-	-	-	-	-	-	-
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	45 376	53 112	110 633	89 300	72 596	72 596	75 869	75 865	83 585
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	11 311	10 629	-	17 000	14 000	14 000	25 646	23 484	22 248
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	-	(0)	1 320	14 100	1 100	1 100	4 500	2 000	2 000
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	-	-	-	-	-
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	741	1 858	-	32 400	17 742	17 742	21 100	63 832	24 900
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	44 441	20 893	20 562	52 600	58 399	58 399	75 841	59 840	68 428
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	-	(0)	16 593	22 500	25 969	25 969	13 700	11 200	11 500
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	-	-	1 039	1 039	-	-	-
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	-	18 758	5 784	11 000	61 359	61 359	27 000	11 881	9 800
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	29 593	54 998	27 063	54 219	90 851	90 851	28 500	44 000	25 591
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	63 120	75 097	168 211	149 700	133 706	133 706	114 982	104 000	141 681
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12,1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	(0)	-	-	-	-	-	-	-
12,2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	-	(1)	24	36	36	36	48	56	55
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	-	(0)	-	-	-	-	-	-	-
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	-	(0)	-	7	7	7	23	27	26
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	-	(0)	24	23	23	23	20	23	23
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	-	-	6	6	6	5	6	6
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-
<b>Vote 14 - CORPORATE SERVICES - LEGAL SERVICES</b>	-	-	-	25	25	25	1	2	2
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	25	25	25	1	2	2
<b>Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES</b>	180	28 703	58 777	78 000	56 439	56 439	21 000	31 668	52 000
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	-	(0)	-	-	-	-	-	-	-
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	180	28 703	58 777	78 000	56 439	56 439	21 000	31 668	52 000
<b>Capital multi-year expenditure sub-total</b>	<b>294 336</b>	<b>389 879</b>	<b>626 159</b>	<b>760 865</b>	<b>990 470</b>	<b>990 470</b>	<b>715 907</b>	<b>628 185</b>	<b>610 056</b>

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 1 - CITY DEVELOPMENT</b>	<b>237</b>	<b>1 783</b>	<b>-</b>	<b>1 000</b>	<b>2 910</b>	<b>2 910</b>	<b>117</b>	<b>133</b>	<b>131</b>
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-
1.2 - FX007001001 - Housing (Housing) - BT	-	1 783	-	-	-	-	-	-	-
1.3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-
1.4 - FX010001001 - Billboards (Planning and Development) - BY	-	-	-	-	-	-	-	-	-
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	237	-	-	-	-	-	-	-	-
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	-	-	-	-	-	-	-	-	-
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	-	-	-	1 000	2 910	2 910	117	133	131
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	-	-	-	-	-	-	-	-	-
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-
<b>Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES</b>	<b>1 822</b>	<b>3 332</b>	<b>229</b>	<b>3 600</b>	<b>3 081</b>	<b>3 081</b>	<b>2 980</b>	<b>4 247</b>	<b>4 618</b>
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	362	-	300	20	20	58	540	62
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	-	350	229	1 800	1 561	1 561	1 416	1 700	1 556
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	-	-	-	-	-	-	-	-	-
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	1 822	2 620	-	1 500	1 500	1 500	1 500	2 000	3 000
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	-	-	-	-	-	-	6	7	-
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	-	-	-	-	-	-
<b>Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES</b>	<b>7</b>	<b>455</b>	<b>41</b>	<b>309</b>	<b>331</b>	<b>331</b>	<b>280</b>	<b>318</b>	<b>313</b>
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	-	41	39	85	85	85	77	88	86
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	7	253	2	187	209	209	169	192	189
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	-	160	-	37	37	37	34	38	38
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES</b>	<b>4 150</b>	<b>9 453</b>	<b>1 832</b>	<b>3 575</b>	<b>5 100</b>	<b>5 100</b>	<b>13 522</b>	<b>14 168</b>	<b>17 167</b>
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	2 668	–	–	–	–	–	2 000	2 000	5 511
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	–	88	–	–	–	–	1 450	–	–
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	189	–	416	–	–	–	582	276	582
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	–	–	–	–	–	–	–	–	–
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	–	–	–	–	–	–	20	–	–
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	–	–	–	–	–	–	–	–	–
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	–	24	–	2 700	2 700	2 700	470	561	599
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	142	–	300	75	2 400	2 400	2 200	3 200	4 700
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	–	–	–	–	–	–	–	–	–
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	–	–	–	–	–	–	4	4	4
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	–	74	–	–	–	–	1 796	2 327	1 771
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	412	7 518	1 116	800	–	–	2 000	3 800	4 000
4.13 - FX013002004002 - Sports Grounds and Stadiums -Stadiums (Sport and Recreation) - DB	738	1 749	–	–	–	–	3 000	2 000	–
<b>Vote 5 - CORPORATE SERVICES - ADMINISTRATION</b>	<b>37</b>	<b>1 855</b>	<b>550</b>	<b>7 055</b>	<b>14 055</b>	<b>14 055</b>	<b>326</b>	<b>3 029</b>	<b>5 029</b>
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	37	1 855	549	7 000	13 889	13 889	300	3 000	5 000
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	–	–	1	55	66	66	26	29	29
5.3 - FX009001002 - Air Transport (Other) - BV	–	–	–	–	100	100	–	–	–
<b>Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY</b>	<b>706</b>	<b>7 722</b>	<b>5 169</b>	<b>8 338</b>	<b>10 349</b>	<b>10 349</b>	<b>8 697</b>	<b>13 984</b>	<b>15 077</b>
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	706	7 722	5 169	8 338	10 349	10 349	8 697	13 984	15 077
<b>Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES</b>	<b>1 475</b>	<b>164</b>	<b>–</b>	<b>397</b>	<b>335</b>	<b>335</b>	<b>358</b>	<b>408</b>	<b>402</b>
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	–	–	–	–	–	–	3	4	4
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	–	–	–	–	–	–	1	2	2
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	–	–	–	21	21	21	13	15	15
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	1 475	164	–	376	314	314	341	387	381
<b>Vote 8 - FINANCIAL SERVICES</b>	<b>1 511</b>	<b>–</b>	<b>187</b>	<b>199</b>	<b>–</b>	<b>–</b>	<b>213</b>	<b>242</b>	<b>238</b>
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	54	–	–	–	–	–	–	–	–
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	1	–	187	199	–	–	213	242	238
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	–	–	–	–	–	–	–	–	–

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES</b>	<b>33 798</b>	<b>16 762</b>	<b>31 256</b>	<b>28 500</b>	<b>44 900</b>	<b>44 900</b>	<b>37 097</b>	<b>56 421</b>	<b>73 991</b>
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	-	210	-	-	-	-	8	664	1 858
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	-	-	-	-	-	-	1	1	1
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	6 530	39	4 276	-	100	100	-	-	-
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	-	-	-	-	-	-	-
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	-	-	-	-	400	400	2 738	3 106	-
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	-	-	-	-	-	-	1 290	1 464	-
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	27 268	16 513	26 981	28 500	44 400	44 400	33 060	51 186	72 132
<b>Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	-	-	-	-	-	-	-	-
10.2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-
<b>Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES</b>	<b>24 988</b>	<b>(678)</b>	<b>471</b>	<b>6 500</b>	<b>4 200</b>	<b>4 200</b>	<b>20 256</b>	<b>23 642</b>	<b>20 825</b>
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	-	-	-	-	-	-	-	-
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	8 525	(2 090)	38	800	800	800	1 000	500	500
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	-	-	-	-	-	-	-	-	-
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	-	-	-	-	-	-	-	-	-
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	440	425	-	1 500	1 500	1 500	1 131	500	500
11.6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-
11.7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	-	-	-	-	-	-	-	-	-
11.8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	998	42	-	200	200	200	125	642	640
11.9 - FX015001004 - Treatment (Waste Water Management) - DK	-	-	-	-	-	-	10 000	8 000	6 000
11.10 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	-	-	-	-	-	-	-
11.11 - FX016001002005 - Water Distribution (Purification Works) - DQ	-	-	-	-	-	-	-	-	-
11.12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	14 168	-	-	-	-	-	-	-	-
11.13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	857	945	434	4 000	1 700	1 700	8 000	14 000	13 185
<b>Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104</b>	<b>104</b>	<b>104</b>	<b>94</b>	<b>106</b>	<b>105</b>
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	-	-	104	104	104	94	106	105
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-

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

Vote Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 13 - OFFICE OF THE MUNICIPAL MANAGER</b>	-	21	-	134	99	99	95	107	106
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	-	-	-	104	69	69	95	107	106
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	-	21	-	30	30	30	-	-	-
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	-	-	-	-	-	-	-	-	-
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	-	-	-	-	-	-	-	-
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-
<b>Vote 14 - CORPORATE SERVICES - LEGAL SERVICES</b>	-	-	-	-	-	-	-	-	-
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	-	-	-	-	-	-
<b>Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES</b>	4 456	7 192	2 972	14 500	5 675	5 675	3 000	11 000	11 500
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	-	2 769	2 972	8 000	675	675	1 500	6 000	10 000
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	4 456	4 423	-	6 500	5 000	5 000	1 500	5 000	1 500
<b>Capital single-year expenditure sub-total</b>	<b>73 187</b>	<b>48 060</b>	<b>42 708</b>	<b>74 211</b>	<b>91 139</b>	<b>91 139</b>	<b>87 034</b>	<b>127 805</b>	<b>149 502</b>
<b>Total Capital Expenditure</b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash and cash equivalents	599 789	820 690	684 764	677 412	536 689	536 689	656 967	784 135	860 554
Trade and other receivables from exchange transactions	417 849	410 928	687 057	372 479	642 614	642 614	574 793	504 016	432 044
Receivables from non-exchange transactions	47 231	70 015	175 301	70 657	151 214	151 214	143 359	135 258	127 063
Current portion of long-term receivables	-	-	-	-	-	-	-	-	-
Inventory	53 795	115 692	130 861	125 688	130 988	130 988	130 988	130 988	130 988
VAT	27 972	13 788	13 425	7 397	21 221	21 221	21 221	21 221	21 221
<b>Other current assets</b>	<b>13 794</b>	<b>14 017</b>	<b>9 529</b>	<b>14 017</b>	<b>9 529</b>	<b>9 529</b>	<b>9 529</b>	<b>9 529</b>	<b>9 529</b>
<b>Total current assets</b>	<b>1 160 430</b>	<b>1 445 130</b>	<b>1 700 935</b>	<b>1 267 649</b>	<b>1 492 254</b>	<b>1 492 254</b>	<b>1 536 856</b>	<b>1 585 146</b>	<b>1 581 398</b>
<b>Non current assets</b>									
Investments	16 096	-	-	-	-	-	-	-	-
Investment property	87 281	99 115	98 620	115 651	112 821	112 821	117 768	123 466	129 033
Property, plant and equipment	6 185 311	5 969 754	6 279 466	6 908 566	7 008 093	7 008 093	7 519 125	7 978 385	8 447 860
Biological assets	-	-	-	-	-	-	-	-	-
Living and non-living resources	-	-	-	-	-	-	-	-	-
Heritage assets	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465
Intangible assets	105 178	156 185	194 604	151 626	192 849	192 849	159 651	135 449	109 393
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-	-
Non current receivables from non-exchange transactions	-	-	-	-	-	-	-	-	-
<b>Other non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total non current assets</b>	<b>6 396 330</b>	<b>6 227 519</b>	<b>6 575 155</b>	<b>7 178 307</b>	<b>7 316 227</b>	<b>7 316 227</b>	<b>7 799 009</b>	<b>8 239 766</b>	<b>8 688 750</b>
<b>TOTAL ASSETS</b>	<b>7 556 760</b>	<b>7 672 649</b>	<b>8 276 090</b>	<b>8 445 956</b>	<b>8 808 482</b>	<b>8 808 482</b>	<b>9 335 865</b>	<b>9 824 912</b>	<b>10 270 148</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Financial liabilities	-	-	109 923	31 747	144 483	144 483	211 206	248 633	226 447
Consumer deposits	61 828	54 304	60 538	54 304	60 942	60 942	60 942	60 942	60 942
Trade and other payables from exchange transactions	573 236	498 191	681 408	612 517	712 665	712 665	753 366	796 213	841 205
Trade and other payables from non-exchange transactions	24 929	12 439	11 800	12 439	11 800	11 800	11 800	11 800	11 800
<b>Provisions</b>	<b>24 830</b>	<b>23 686</b>	<b>25 206</b>	<b>23 686</b>	<b>25 206</b>	<b>25 206</b>	<b>25 206</b>	<b>25 206</b>	<b>25 206</b>
VAT	50 460	66 364	58 064	51 685	8 968	8 968	24 751	54 355	84 170
Other current liabilities	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>735 283</b>	<b>654 984</b>	<b>946 939</b>	<b>786 377</b>	<b>964 063</b>	<b>964 063</b>	<b>1 087 271</b>	<b>1 197 149</b>	<b>1 249 770</b>
<b>Non current liabilities</b>									
Financial liabilities	616 854	630 858	806 303	1 147 331	1 238 409	1 238 409	1 429 322	1 585 637	1 742 937
Provision	243 928	321 646	254 366	261 842	269 578	269 578	269 578	269 578	269 579
Long term portion of trade payables	-	-	-	-	-	-	-	-	-
Other non-current liabilities	243 928	321 646	254 366	261 842	269 578	269 578	269 578	269 578	269 579
<b>Total non current liabilities</b>	<b>860 782</b>	<b>952 504</b>	<b>1 060 669</b>	<b>1 409 173</b>	<b>1 507 987</b>	<b>1 507 987</b>	<b>1 698 900</b>	<b>1 855 215</b>	<b>2 012 516</b>
<b>TOTAL LIABILITIES</b>	<b>1 596 065</b>	<b>1 607 488</b>	<b>2 007 608</b>	<b>2 195 550</b>	<b>2 472 051</b>	<b>2 472 051</b>	<b>2 786 171</b>	<b>3 052 364</b>	<b>3 262 286</b>
<b>NET ASSETS</b>	<b>5 960 695</b>	<b>6 065 161</b>	<b>6 268 482</b>	<b>6 250 406</b>	<b>6 336 431</b>	<b>6 336 431</b>	<b>6 549 694</b>	<b>6 772 548</b>	<b>7 007 863</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	5 496 618	5 483 525	5 956 472	6 065 216	6 151 241	6 151 241	6 358 803	6 579 097	6 740 834
Reserves and funds	464 078	581 636	312 010	185 190	185 190	185 190	190 891	193 451	267 029
Other	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>5 960 695</b>	<b>6 065 161</b>	<b>6 268 482</b>	<b>6 250 406</b>	<b>6 336 431</b>	<b>6 336 431</b>	<b>6 549 694</b>	<b>6 772 548</b>	<b>7 007 863</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 243 to 247 providing a detailed analysis of the major components of a number of items, including:
  - Trade and other receivables from exchange and non-exchange transactions;
  - Inventory;
  - Property, plant and equipment;
  - Trade and other payables from exchange and non-exchange transactions;
  - Provisions;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	508 159	2 578 041	473 916	652 532	647 599	647 599	705 891	741 186	789 362
Service charges	1 865 126	–	2 227 453	2 478 603	2 466 166	2 466 166	3 265 019	3 567 627	3 930 846
Other revenue	105 974	59 784	107 172	507 543	513 332	513 332	91 561	96 479	102 662
Transfers and Subsidies - Operational	404 504	673 639	396 928	504 462	525 345	525 345	551 827	597 533	639 714
Transfers and Subsidies - Capital	153 214	–	181 545	205 058	223 858	223 858	218 836	199 536	213 572
Interest	46 358	30 839	37 025	66 764	66 714	66 714	64 515	67 015	68 916
Dividends			–	–	–	–	–	–	–
<b>Payments</b>									
Suppliers and employees	(2 427 549)	(2 717 281)	(3 056 268)	(3 655 752)	(3 889 600)	(3 889 600)	(3 965 804)	(4 316 953)	(4 777 876)
Finance charges	(66 790)	(59 021)	(54 806)	(72 865)	(88 222)	(88 222)	(130 491)	(136 358)	(138 620)
Transfers and Subsidies	(13 382)	(9 382)	–	–	–	–	(14 759)	(13 250)	(13 781)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>575 614</b>	<b>556 618</b>	<b>312 964</b>	<b>686 345</b>	<b>465 191</b>	<b>465 191</b>	<b>786 596</b>	<b>802 815</b>	<b>814 796</b>

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

Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	16 297	92 923	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
<b>Payments</b>									
Capital assets	(367 368)	(442 602)	(733 399)	(835 076)	(1 081 609)	(1 081 609)	(923 382)	(869 389)	(873 491)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(351 071)</b>	<b>(349 679)</b>	<b>(733 399)</b>	<b>(835 076)</b>	<b>(1 081 609)</b>	<b>(1 081 609)</b>	<b>(923 382)</b>	<b>(869 389)</b>	<b>(873 491)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	–	90 000	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	374 000	390 642	600 000	600 000	406 569	373 829	360 800
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–
<b>Payments</b>									
Repayment of borrowing	(85 780)	(76 067)	(89 591)	(126 809)	(132 230)	(132 230)	(148 933)	(180 087)	(225 685)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(85 780)</b>	<b>13 933</b>	<b>284 409</b>	<b>263 833</b>	<b>467 770</b>	<b>467 770</b>	<b>257 637</b>	<b>193 741</b>	<b>135 115</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>138 763</b>	<b>220 872</b>	<b>(136 026)</b>	<b>115 102</b>	<b>(148 647)</b>	<b>(148 647)</b>	<b>120 850</b>	<b>127 168</b>	<b>76 419</b>
Cash/cash equivalents at the year begin:	461 155	599 918	820 790	715 812	684 764	684 764	536 117	656 967	784 135
Cash/cash equivalents at the year end:	599 918	820 790	684 764	830 915	536 117	536 117	656 967	784 135	860 554

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

Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Cash and investments available</u></b>									
Cash/cash equivalents at the year end	599 918	820 790	684 764	830 915	536 117	536 117	656 967	784 135	860 554
Other current investments > 90 days	–	–	–	–	–	–	–	–	–
Non current Investments	16 096	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>	<b>616 014</b>	<b>820 790</b>	<b>684 764</b>	<b>830 915</b>	<b>536 117</b>	<b>536 117</b>	<b>656 967</b>	<b>784 135</b>	<b>860 554</b>
<b><u>Application of cash and investments</u></b>									
Unspent conditional transfers	24 129	12 439	11 800	12 439	11 800	11 800	11 800	11 800	11 800
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	22 488	52 576	44 639	44 289	(12 253)	(12 253)	3 530	33 135	62 949
Other working capital requirements	153 266	68 737	(88 124)	135 722	(142 761)	(142 761)	(21 800)	105 526	236 665
Other provisions	24 830	23 686	25 206	23 686	25 206	25 206	25 206	25 206	25 206
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	464 078	581 636	312 010	185 190	185 190	185 190	190 891	193 451	267 029
<b>Total Application of cash and investments:</b>	<b>688 791</b>	<b>739 074</b>	<b>305 531</b>	<b>401 325</b>	<b>67 182</b>	<b>67 182</b>	<b>209 627</b>	<b>369 118</b>	<b>603 649</b>
<b>Surplus(shortfall)</b>	<b>(72 776)</b>	<b>81 716</b>	<b>379 233</b>	<b>429 590</b>	<b>468 935</b>	<b>468 935</b>	<b>447 340</b>	<b>415 017</b>	<b>256 905</b>

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

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the City are slightly improving when comparing with current year (2022/2023) adjusted budget to 2023/24 period and the years thereafter owing directly to a myriad of cash flow interventions introduced mainly being collection rate levels and the balance funding mix for capital programs.
4. The 2023/24 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R656 million as at the end of the 2023/24 financial year and increases to a surplus of R860 million by 2025/26 as more reliance is being placed on borrowings for capital projects and less utilization of internal reserves.

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would be either a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. The surplus increases to R 447 million in 2023/24 and reduces to R415 million in 2024/25 and substantially reduces to R256 million 2025/26. This clearly indicate that from a funding perspective the municipality is committing lesser internal reserves, which needs to be cash-backed for future capital expenditure.

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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total New Assets</u></b>	<b>301 242</b>	<b>248 608</b>	<b>411 863</b>	<b>520 190</b>	<b>675 785</b>	<b>675 785</b>	<b>395 631</b>	<b>384 216</b>	<b>397 070</b>
<i>Roads Infrastructure</i>	56 087	41 341	95 022	52 000	51 500	51 500	57 646	33 984	29 500
<i>Storm water Infrastructure</i>	–	–	1 320	14 100	1 100	1 100	4 000	1 000	1 000
<i>Electrical Infrastructure</i>	19 603	11 675	14 883	10 302	14 865	14 865	39 171	37 575	49 072
<i>Water Supply Infrastructure</i>	106 412	136 778	223 040	226 219	218 735	218 735	79 500	125 500	125 191
<i>Sanitation Infrastructure</i>	41 089	19 515	9 508	20 000	23 249	23 249	34 000	39 840	43 428
<i>Solid Waste Infrastructure</i>	–	–	–	5 000	3 995	3 995	6 000	2 000	2 000
<i>Coastal Infrastructure</i>	–	776	209	3 500	3 500	3 500	8 000	6 000	3 000
<i>Information and Communication Infrastructure</i>	1 075	1 948	535	438	438	438	–	104	109
<b>Infrastructure</b>	<b>224 268</b>	<b>212 034</b>	<b>344 518</b>	<b>331 559</b>	<b>317 382</b>	<b>317 382</b>	<b>228 317</b>	<b>246 003</b>	<b>253 300</b>
Community Facilities	12 780	3 822	419	65 564	67 484	67 484	57 998	14 738	15 520
Sport and Recreation Facilities	3 624	4 174	23 162	22 200	200 511	200 511	4 000	3 000	–
<b>Community Assets</b>	<b>16 404</b>	<b>7 995</b>	<b>23 581</b>	<b>87 764</b>	<b>267 995</b>	<b>267 995</b>	<b>61 998</b>	<b>17 738</b>	<b>15 520</b>
Operational Buildings	2 032	1 864	742	13 003	7 201	7 201	6 800	9 180	10 368
Housing	–	–	–	5 500	151	151	–	–	–
<b>Other Assets</b>	<b>2 032</b>	<b>1 864</b>	<b>742</b>	<b>18 503</b>	<b>7 352</b>	<b>7 352</b>	<b>6 800</b>	<b>9 180</b>	<b>10 368</b>
Licences and Rights	23 738	1 504	–	1 500	1 500	1 500	100	6 762	5 906
<b>Intangible Assets</b>	<b>23 738</b>	<b>1 504</b>	<b>–</b>	<b>1 500</b>	<b>1 500</b>	<b>1 500</b>	<b>100</b>	<b>6 762</b>	<b>5 906</b>
<b>Computer Equipment</b>	<b>214</b>	<b>3 058</b>	<b>4 303</b>	<b>5 750</b>	<b>7 682</b>	<b>7 682</b>	<b>5 712</b>	<b>5 145</b>	<b>5 741</b>
<b>Furniture and Office Equipment</b>	<b>1 527</b>	<b>945</b>	<b>373</b>	<b>1 837</b>	<b>1 157</b>	<b>1 157</b>	<b>2 293</b>	<b>3 629</b>	<b>2 924</b>
<b>Machinery and Equipment</b>	<b>27 706</b>	<b>8 901</b>	<b>29 556</b>	<b>60 178</b>	<b>49 517</b>	<b>49 517</b>	<b>71 833</b>	<b>81 512</b>	<b>85 858</b>
<b>Transport Assets</b>	<b>5 115</b>	<b>12 307</b>	<b>8 789</b>	<b>13 100</b>	<b>23 200</b>	<b>23 200</b>	<b>18 579</b>	<b>14 248</b>	<b>17 453</b>
<b>Land</b>	<b>237</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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total Renewal of Existing Assets</u></b>	<b>48 063</b>	<b>86 512</b>	<b>184 901</b>	<b>158 154</b>	<b>214 338</b>	<b>214 338</b>	<b>253 759</b>	<b>224 677</b>	<b>191 708</b>
<i>Roads Infrastructure</i>	9 075	17 660	14 957	34 000	27 712	27 712	28 000	36 000	40 085
<i>Storm water Infrastructure</i>	–	–	–	–	–	–	500	1 000	1 000
<i>Electrical Infrastructure</i>	17 111	34 890	112 867	41 300	40 900	40 900	82 783	32 366	14 583
<i>Water Supply Infrastructure</i>	3 228	23 481	37 042	50 500	118 151	118 151	85 000	100 049	97 766
<i>Sanitation Infrastructure</i>	965	1 858	8 279	15 500	6 431	6 431	9 600	10 500	7 500
<i>Coastal Infrastructure</i>	440	425	–	1 500	1 500	1 500	1 131	500	500
<i>Information and Communication Infrastructure</i>	1 265	–	–	–	–	–	–	–	–
<b>Infrastructure</b>	<b>32 085</b>	<b>78 313</b>	<b>173 144</b>	<b>142 800</b>	<b>194 694</b>	<b>194 694</b>	<b>207 014</b>	<b>180 415</b>	<b>161 434</b>
Community Facilities	4 445	–	1 784	1 000	–	–	4 000	8 000	6 300
Sport and Recreation Facilities	–	4 589	85	1 600	–	–	19 500	5 050	1 050
<b>Community Assets</b>	<b>4 445</b>	<b>4 589</b>	<b>1 869</b>	<b>2 600</b>	<b>–</b>	<b>–</b>	<b>23 500</b>	<b>13 050</b>	<b>7 350</b>
Revenue Generating	–	–	–	–	1 000	1 000	–	–	–
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 000</b>	<b>1 000</b>	<b>–</b>	<b>–</b>	<b>–</b>
Operational Buildings	11 532	332	311	11 150	7 559	7 559	11 739	14 662	12 819
<b>Other Assets</b>	<b>11 532</b>	<b>332</b>	<b>311</b>	<b>11 150</b>	<b>7 559</b>	<b>7 559</b>	<b>11 739</b>	<b>14 662</b>	<b>12 819</b>
Licences and Rights	–	–	9 577	–	1 005	1 005	3 972	4 964	5 000
<b>Intangible Assets</b>	<b>–</b>	<b>–</b>	<b>9 577</b>	<b>–</b>	<b>1 005</b>	<b>1 005</b>	<b>3 972</b>	<b>4 964</b>	<b>5 000</b>
<b>Computer Equipment</b>	<b>–</b>	<b>25</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>104</b>	<b>104</b>	<b>104</b>	<b>94</b>	<b>106</b>	<b>105</b>
<b>Machinery and Equipment</b>	<b>–</b>	<b>2 628</b>	<b>–</b>	<b>1 500</b>	<b>9 100</b>	<b>9 100</b>	<b>7 440</b>	<b>11 480</b>	<b>5 000</b>
<b>Transport Assets</b>	<b>–</b>	<b>625</b>	<b>–</b>	<b>–</b>	<b>877</b>	<b>877</b>	<b>–</b>	<b>–</b>	<b>–</b>

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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total Upgrading of Existing Assets</u></b>	<b>18 218</b>	<b>102 819</b>	<b>72 101</b>	<b>156 732</b>	<b>191 486</b>	<b>191 486</b>	<b>153 551</b>	<b>147 097</b>	<b>170 779</b>
<i>Roads Infrastructure</i>	–	(1 757)	38	15 800	3 100	3 100	11 869	26 265	32 748
<i>Electrical Infrastructure</i>	8 691	2 870	402	–	–	–	–	8 000	10 000
<i>Water Supply Infrastructure</i>	3 731	3 907	–	15 500	5 907	5 907	27 382	15 000	19 300
<i>Sanitation Infrastructure</i>	3 127	20 136	9 792	57 800	65 224	65 224	54 541	42 700	47 900
<i>Solid Waste Infrastructure</i>	–	137	552	5 302	5 378	5 378	4 724	7 386	7 821
<i>Information and Communication Infrastructure</i>	–	1 369	634	3 400	3 400	3 400	3 400	6 500	7 000
<b>Infrastructure</b>	<b>15 550</b>	<b>26 662</b>	<b>11 418</b>	<b>97 802</b>	<b>83 010</b>	<b>83 010</b>	<b>101 916</b>	<b>105 851</b>	<b>124 769</b>
Community Facilities	2 668	5 165	574	25 400	25 200	25 200	31 641	17 600	13 111
Sport and Recreation Facilities	–	12 367	11 012	17 830	17 030	17 030	6 550	7 700	14 111
<b>Community Assets</b>	<b>2 668</b>	<b>17 532</b>	<b>11 586</b>	<b>43 230</b>	<b>42 230</b>	<b>42 230</b>	<b>38 191</b>	<b>25 300</b>	<b>27 222</b>
Revenue Generating	–	–	–	10 500	13 700	13 700	5 444	6 176	6 078
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>10 500</b>	<b>13 700</b>	<b>13 700</b>	<b>5 444</b>	<b>6 176</b>	<b>6 078</b>
Operational Buildings	–	2 850	8 329	5 200	14 000	14 000	8 000	9 770	12 710
Housing	–	1 783	–	–	–	–	–	–	–
<b>Other Assets</b>	<b>–</b>	<b>4 633</b>	<b>8 329</b>	<b>5 200</b>	<b>14 000</b>	<b>14 000</b>	<b>8 000</b>	<b>9 770</b>	<b>12 710</b>
Licences and Rights	–	53 992	40 769	–	38 546	38 546	–	–	–
<b>Intangible Assets</b>	<b>–</b>	<b>53 992</b>	<b>40 769</b>	<b>–</b>	<b>38 546</b>	<b>38 546</b>	<b>–</b>	<b>–</b>	<b>–</b>



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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total Capital Expenditure</u></b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>
<i>Roads Infrastructure</i>	65 163	57 244	110 017	101 800	82 312	82 312	97 515	96 249	102 333
<i>Storm water Infrastructure</i>	–	–	1 320	14 100	1 100	1 100	4 500	2 000	2 000
<i>Electrical Infrastructure</i>	45 405	49 435	128 152	51 602	55 765	55 765	121 954	77 941	73 655
<i>Water Supply Infrastructure</i>	113 372	164 165	260 082	292 219	342 793	342 793	191 882	240 549	242 257
<i>Sanitation Infrastructure</i>	45 182	41 509	27 578	93 300	94 905	94 905	98 141	93 040	98 828
<i>Solid Waste Infrastructure</i>	–	137	552	10 302	9 373	9 373	10 724	9 386	9 821
<i>Coastal Infrastructure</i>	440	1 201	209	5 000	5 000	5 000	9 131	6 500	3 500
<i>Information and Communication Infrastructure</i>	2 340	3 317	1 169	3 838	3 838	3 838	3 400	6 604	7 109
<b>Infrastructure</b>	<b>271 902</b>	<b>317 009</b>	<b>529 080</b>	<b>572 161</b>	<b>595 086</b>	<b>595 086</b>	<b>537 247</b>	<b>532 269</b>	<b>539 503</b>
Community Facilities	19 894	8 987	2 777	91 964	92 684	92 684	93 639	40 338	34 931
Sport and Recreation Facilities	3 624	21 129	34 259	41 630	217 541	217 541	30 050	15 750	15 161
<b>Community Assets</b>	<b>23 518</b>	<b>30 116</b>	<b>37 035</b>	<b>133 594</b>	<b>310 225</b>	<b>310 225</b>	<b>123 689</b>	<b>56 088</b>	<b>50 092</b>
Revenue Generating	–	–	–	10 500	14 700	14 700	5 444	6 176	6 078
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>10 500</b>	<b>14 700</b>	<b>14 700</b>	<b>5 444</b>	<b>6 176</b>	<b>6 078</b>
Operational Buildings	13 565	5 046	9 383	29 353	28 760	28 760	26 539	33 612	35 897
Housing	–	1 783	–	5 500	151	151	–	–	–
<b>Other Assets</b>	<b>13 565</b>	<b>6 829</b>	<b>9 383</b>	<b>34 853</b>	<b>28 911</b>	<b>28 911</b>	<b>26 539</b>	<b>33 612</b>	<b>35 897</b>
Licences and Rights	23 738	55 496	50 346	1 500	41 051	41 051	4 072	11 726	10 906
<b>Intangible Assets</b>	<b>23 738</b>	<b>55 496</b>	<b>50 346</b>	<b>1 500</b>	<b>41 051</b>	<b>41 051</b>	<b>4 072</b>	<b>11 726</b>	<b>10 906</b>
Computer Equipment	214	3 083	4 303	5 750	7 682	7 682	5 712	5 145	5 741
Furniture and Office Equipment	1 527	945	373	1 941	1 261	1 261	2 387	3 735	3 029
Machinery and Equipment	27 706	11 529	29 556	61 678	58 617	58 617	79 273	92 992	90 858
Transport Assets	5 115	12 932	8 789	13 100	24 077	24 077	18 579	14 248	17 453
Land	237	–	–	–	–	–	–	–	–
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>

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

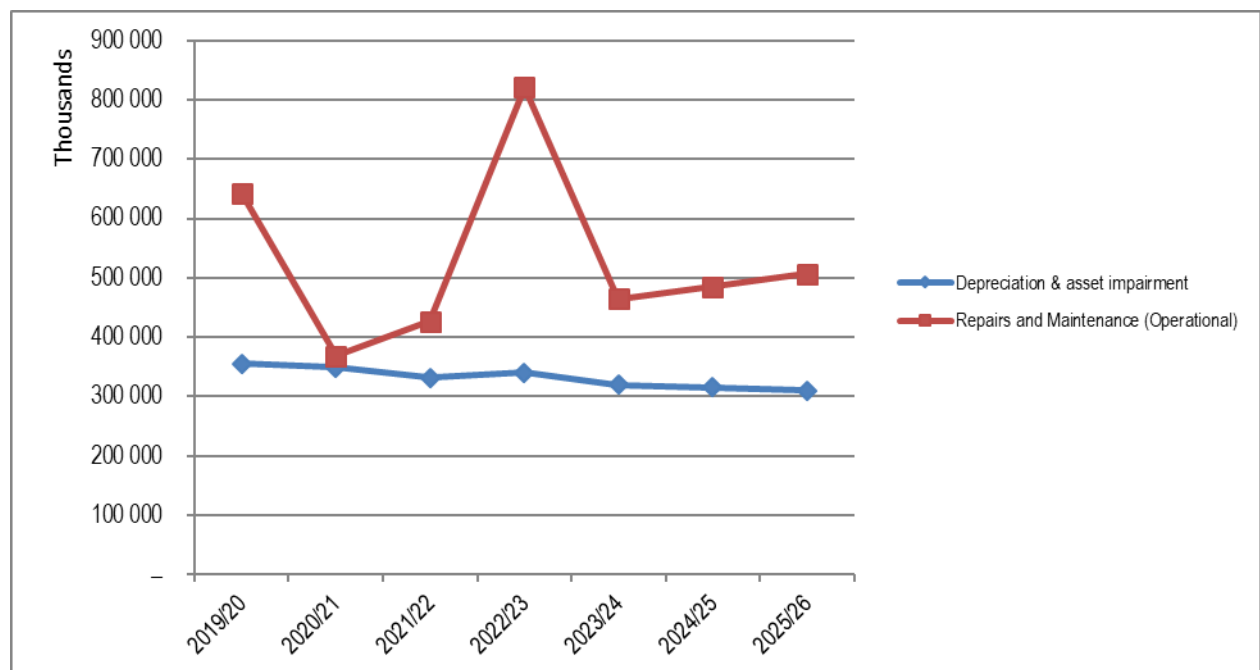
Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CAPITAL EXPENDITURE</b>									
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	6 380 234	6 227 519	6 575 155	7 178 307	7 316 227	7 316 227	7 799 009	8 239 766	8 688 750
<i>Roads Infrastructure</i>	839 544	888 656	906 444	964 212	910 745	910 745	953 976	1 006 000	1 065 451
<i>Storm water Infrastructure</i>	303 902	291 949	311 519	293 400	294 138	294 138	281 529	266 341	251 808
<i>Electrical Infrastructure</i>	524 107	635 940	669 504	779 022	735 251	735 251	832 073	884 750	934 674
<i>Water Supply Infrastructure</i>	1 522 570	1 643 734	1 758 574	1 927 851	1 990 109	1 990 109	2 108 797	2 262 969	2 451 309
<i>Sanitation Infrastructure</i>	727 450	652 997	667 819	699 513	709 801	709 801	783 618	882 513	956 798
<i>Solid Waste Infrastructure</i>	5 983	6 841	7 411	15 855	15 691	15 691	25 842	34 618	43 802
<i>Rail Infrastructure</i>	1 499	239	1 387	1 311	1 306	1 306	1 225	1 145	1 064
<i>Coastal Infrastructure</i>	19 333	19 967	18 031	27 089	21 546	21 546	29 459	34 700	37 018
<i>Information and Communication Infrastructure</i>	81 501	83 280	27 233	80 823	80 447	80 447	81 399	85 535	90 078
<b>Infrastructure</b>	<b>4 025 888</b>	<b>4 223 603</b>	<b>4 367 922</b>	<b>4 789 077</b>	<b>4 759 035</b>	<b>4 759 035</b>	<b>5 097 919</b>	<b>5 458 569</b>	<b>5 832 003</b>
<b>Community Assets</b>	310 665	334 709	341 499	458 944	622 595	622 595	723 260	757 561	788 958
<b>Heritage Assets</b>	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465
<b>Investment properties</b>	87 281	99 115	98 620	115 651	112 821	112 821	117 768	123 466	129 033
<b>Other Assets</b>	318 358	285 977	275 979	304 993	284 164	284 164	291 088	305 870	325 943
<b>Intangible Assets</b>	105 178	156 185	194 604	151 626	192 849	192 849	159 651	135 449	109 393
<b>Computer Equipment</b>	10 479	11 387	16 004	17 135	17 184	17 184	19 060	20 463	21 984
<b>Furniture and Office Equipment</b>	5 337	(81 314)	(3 453)	6 184	5 854	5 854	6 464	8 485	10 086
<b>Machinery and Equipment</b>	184 491	112 576	187 499	245 532	213 124	213 124	269 682	316 529	353 342
<b>Transport Assets</b>	47 414	28 743	41 303	34 707	53 422	53 422	58 939	58 192	62 830
<b>Land</b>	1 282 678	1 054 071	1 052 714	1 051 994	1 052 714	1 052 714	1 052 714	1 052 714	1 052 714
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>6 380 234</b>	<b>6 227 519</b>	<b>6 575 155</b>	<b>7 178 307</b>	<b>7 316 227</b>	<b>7 316 227</b>	<b>7 799 009</b>	<b>8 239 766</b>	<b>8 688 750</b>

Table MBRR Table A9 - Asset Management (continued)

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>EXPENDITURE OTHER ITEMS</b>	<b>998 846</b>	<b>718 125</b>	<b>758 699</b>	<b>1 132 490</b>	<b>1 162 039</b>	<b>1 162 039</b>	<b>785 131</b>	<b>800 714</b>	<b>817 856</b>
<u>Depreciation</u>	355 478	349 123	332 220	326 552	340 537	340 537	320 160	315 234	310 573
<u>Repairs and Maintenance by Asset Class</u>	<b>643 369</b>	<b>369 002</b>	<b>426 478</b>	<b>805 938</b>	<b>821 503</b>	<b>821 503</b>	<b>464 972</b>	<b>485 481</b>	<b>507 283</b>
Roads Infrastructure	102 677	64 252	62 247	139 783	159 406	159 406	78 235	81 819	85 614
Storm water Infrastructure	47 654	7 846	2 447	33 240	33 983	33 983	13 583	14 193	14 842
Electrical Infrastructure	127 841	55 323	77 197	176 991	176 851	176 851	86 414	89 962	94 089
Water Supply Infrastructure	101 463	107 326	117 126	132 998	135 944	135 944	87 784	91 727	95 701
Sanitation Infrastructure	60 310	44 290	41 781	84 281	77 399	77 399	50 190	52 425	54 772
Rail Infrastructure	2 016	271	677	1 267	1 270	1 270	1 326	1 384	1 446
Coastal Infrastructure	743	–	–	1 089	89	89	1 137	1 187	1 241
<b>Infrastructure</b>	<b>442 703</b>	<b>279 307</b>	<b>301 476</b>	<b>569 649</b>	<b>584 942</b>	<b>584 942</b>	<b>318 669</b>	<b>332 697</b>	<b>347 704</b>
Community Facilities	66 904	26 510	44 364	97 540	97 540	97 540	48 525	50 872	53 338
Sport and Recreation Facilities	8 850	1 424	1 262	8 839	9 019	9 019	2 380	2 490	2 606
<b>Community Assets</b>	<b>75 754</b>	<b>27 933</b>	<b>45 625</b>	<b>106 380</b>	<b>106 560</b>	<b>106 560</b>	<b>50 905</b>	<b>53 361</b>	<b>55 944</b>
<b>Heritage Assets</b>	<b>83</b>	<b>–</b>	<b>20</b>	<b>131</b>	<b>131</b>	<b>131</b>	<b>26</b>	<b>27</b>	<b>28</b>
Operational Buildings	26 139	7 210	8 929	28 120	28 439	28 439	11 515	12 039	12 592
Housing	460	316	74	727	727	727	82	86	90
<b>Other Assets</b>	<b>26 600</b>	<b>7 527</b>	<b>9 003</b>	<b>28 847</b>	<b>29 166</b>	<b>29 166</b>	<b>11 597</b>	<b>12 125</b>	<b>12 683</b>
Computer Equipment	11 958	1 740	4 861	8 280	8 280	8 280	8 115	8 450	8 806
Furniture and Office Equipment	58	–	–	77	77	77	80	84	88
Machinery and Equipment	36 065	16 080	28 313	22 949	22 723	22 723	24 496	25 474	26 506
Transport Assets	50 147	36 415	37 182	69 625	69 625	69 625	51 085	53 262	55 526
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>998 846</b>	<b>718 125</b>	<b>758 699</b>	<b>1 132 490</b>	<b>1 162 039</b>	<b>1 162 039</b>	<b>785 131</b>	<b>800 714</b>	<b>817 856</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	18.0%	43.2%	38.4%	37.7%	37.5%	37.5%	50.7%	49.2%	47.7%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	18.6%	54.2%	77.4%	96.4%	119.2%	119.2%	127.2%	117.9%	116.7%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>	10.3%	6.1%	6.7%	11.5%	11.5%	11.5%	6.1%	6.0%	5.9%
<i>Renewal and upgrading and R&amp;M as a % of PPE and</i>	11.3%	9.2%	10.7%	16.0%	17.2%	17.2%	11.4%	10.6%	10.1%

### Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.
3. The City has allocated 50.7 percent of the capital budget on the renewal and upgrade of existing assets, this is as a result an initiative to ensure that the existing aging infrastructure is renewed and upgraded to ensure continuous service provision to existing consumers.
4. Repairs and maintenance as a per cent age of PPE equates to 6.1 per cent, which is below the National norm but it is augmented by a higher amount allocated for renewing and upgrading existing infrastructure.
5. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City's strategy to address the maintenance backlog.



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

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Household service targets</b>									
<b><u>Water:</u></b>									
Piped water inside dwelling	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511
Piped water inside yard (but not in dwelling)	55 276	55 276	57 276	57 776	57 776	57 776	57 776	57 776	57 776
Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	102 787	102 787	104 787	105 287	105 287	105 287	105 287	105 287	105 287
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>102 787</b>	<b>102 787</b>	<b>104 787</b>	<b>105 287</b>	<b>105 287</b>	<b>105 287</b>	<b>105 287</b>	<b>105 287</b>	<b>105 287</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)	49 397	49 397	60 631	47 376	47 376	47 376	47 376	47 376	47 376
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	92 465	92 465	103 699	90 444	90 444	90 444	90 444	90 444	90 444
Bucket toilet	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>92 465</b>	<b>92 465</b>	<b>103 699</b>	<b>90 444</b>	<b>90 444</b>	<b>90 444</b>	<b>90 444</b>	<b>90 444</b>	<b>90 444</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Household service targets</b>									
<b><u>Energy:</u></b>									
Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)	35 316	35 316	35 543	35 543	35 543	35 543	37 626	37 706	37 786
<i>Minimum Service Level and Above sub-total</i>	35 316	35 316	35 543	35 543	35 543	35 543	37 626	37 706	37 786
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</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>37 626</b>	<b>37 706</b>	<b>37 786</b>
<b><u>Refuse:</u></b>									
Removed at least once a week	74 856	77 028	79 028	81 060	79 000	79 000	81 060	83 000	86 000
<i>Minimum Service Level and Above sub-total</i>	74 856	77 028	79 028	81 060	79 000	79 000	81 060	83 000	86 000
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>74 856</b>	<b>77 028</b>	<b>79 028</b>	<b>81 060</b>	<b>79 000</b>	<b>79 000</b>	<b>81 060</b>	<b>83 000</b>	<b>86 000</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Households receiving Free Basic Service</u></b>									
Water (6 kilolitres per household per month)	55 743	60 843	71 200	48 454	48 454	48 454	37 600	37 600	37 600
Sanitation (free minimum level service)	41 201	46 301	50 200	2 949	2 949	2 949	3 000	3 200	3 789
Electricity/other energy (50kwh per household per month)	475	521	530	620	620	620	1 207	1 210	1 300
Refuse (removed at least once a week)	29 049	34 149	35 822	2 976	2 976	2 976	3 000	3 200	3 789
Informal Settlements	77 078	81 638	85 048	4 387	4 387	4 387	4 900	4 930	5 200
<b><u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u></b>									
Water (6 kilolitres per indigent household per month)	–	–	(113 308)	(116 044)	(116 044)	(116 044)	(51 253)	(56 094)	(60 211)
Sanitation (free sanitation service to indigent households)	–	–	(23 301)	(39 990)	(39 990)	(39 990)	(110 370)	(120 795)	(129 662)
Electricity/other energy (50kwh per indigent household per month)	–	–	(7 154)	(14 639)	(14 639)	(14 639)	(49 482)	(54 155)	(58 131)
Refuse (removed once a week for indigent households)	–	–	(58 800)	(61 498)	(61 498)	(61 498)	(100 005)	(109 451)	(117 485)
<b><u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u></b>	–	12 011	13 686	13 910	13 910	13 910	79 081	85 487	91 880
<b>Total cost of FBS provided</b>	–	12 011	(188 878)	(218 262)	(218 262)	(218 262)	(232 029)	(255 008)	(273 608)

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Highest level of free service provided per household</u></b>									
Property rates (R value threshold)	120	120 000	120 000	130 000	130 000	130 000	160 000	160 000	160 000
Water (kilolitres per household per month)	6	6	6	6	6	6	10	10	10
Sanitation (kilolitres per household per month)	20	20	20	20	20	20	20	20	20
Sanitation (Rand per household per month)	177	177	177	185	185	185	252	259	267
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	240	240	240	240	240	240	240	240	240
<b><u>Revenue cost of subsidised services provided (R'000)</u></b>									
Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)	4 219	4 219	4 219	4 346	4 346	4 346	4 563	5 019	5 521
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(44 926)	(40 838)	(13 931)	(7 925)	(22 202)	(22 202)	(261 662)	(284 069)	(304 462)
Water (in excess of 6 kilolitres per indigent household per month)	(3 442)	(494)	(95 192)	(79 545)	(79 545)	(79 545)	(91 679)	(98 097)	(105 945)
Sanitation (in excess of free sanitation service to indigent households)	(1 631)	49	–	–	–	–	–	–	–
Electricity /other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	(2 243)	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
<b>Total revenue cost of subsidised services provided</b>	<b>(48 023)</b>	<b>(37 065)</b>	<b>(104 904)</b>	<b>(83 125)</b>	<b>(97 401)</b>	<b>(97 401)</b>	<b>(348 778)</b>	<b>(377 146)</b>	<b>(404 886)</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 2023/24 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 2023/24 MTREF (Adopted).
6. City of uMhlathuze does not at the present moment have a system that automates the reporting of the Cost of Free Basic Services.

## Part 2 – Supporting Documentation

### 2.1 Overview of the annual budget process

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

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

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

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

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

#### 2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2021) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled to Council the required budget time schedule on 27 July 2022. The report (RPT 173624 and DMS 1542201) was adopted by Council on 27 July 2022. Key dates applicable to the process were:

- **21 September 2022** – Issuing of the 2023/24 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.;
- **24 October 2022 to 10 November 2022** - Submission of the 2022/23 Adjusted Capital and Operating Budget, analysed according to activities aligned to Council's strategic objectives, as set out in the draft IDP as well as the Capital and Operating Budget for the 2023/24 Medium Term Revenue and Expenditure Framework Plan (MTREF);

- **25 January 2023** - Council considered the 2022/23 Mid-year Review;
- **25 January 2023** – Council considered the 2022/23 Adjusted Budget;
- **9 & 10 February 2023** – National Treasury’s 2022/23 Visit for Mid-year Budget and Performance Assessment;
- **29 March 2023** - Tabling in Council of the Draft 2023/24 IDP and 2023/24 MTREF for public consultation;
- **April/May 2023** – Publication of Budget insert in various publications in light of restrictions placed on holding of Public meetings due to the Corona virus pandemic. Furthermore, the Mayor discussed the budget on local radio stations as well as on regional television programmes (refer to section 2.1.3 for further details of the proposed schedule);
- **10 May 2023** - Closing date for written comments;
- **15 May 2023** – National Treasury’s 2023/24 Tabled MTREF Engagement and Municipal Benchmarking Exercise;
- **11 to 19 May 2023** – finalisation of the 2023/24 IDP and 2023/24 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
- **25 May 2023** - Adopting of the 2023/24 MTREF before Council for consideration and approval.

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

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

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

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

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

The implementation of the SAP solution started in October 2017 and the majority of the Sap Modules are live except for HCM Payroll which is scheduled for going live 1 March 2023.

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.

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

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

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

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

Section 34 of the MSA makes provision for the annual amendment/revision of the approved municipal IDP together with its sector plans, accordingly the City is in the process of revising the Fifth Generation IDP, with Draft IDP Review 2023/2024 being considered by council in March together with the Draft MTREF 2023/2024.

The Fifth Generation IDP 2022/2027 which currently in implementation until the review is considered and approved by Council in May 2023 is outcome based and built on the foundations of Government Priorities. During the IDP development process, Government priorities are incorporated into the municipal strategic framework which directly informs the municipal Service Delivery and Budget Implementation Plan. This fair alignment between IDP and Government priorities is confirmed through the municipal budgeting.

The uMhlathuze's Fifth Generation IDP as per the DPLG guidelines is developed with special consideration to the following primary policy developments:

- The National Development Plan (NDP) (2012)
- KZN Provincial Growth and Development Strategy (PGDS) - reviews
- The Back to Basics (B2B) Programme for municipalities (2014)
- The Integrated Urban Development Framework IUDF) (2016)
- The District Growth and Development Plan (DGDP) 2012/2013
- The District Development Model (DDM) (2019)

Some of the important legislative developments include:

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

On the international front, important developments include the following:

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

## **Sector Planning**

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

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

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

uMhlathuze Municipality gave notice to the local community of the particulars of the process it intended to follow, when reviewing its Fifth Generation IDP 2022/2027. The community had to be consulted on its development needs and priorities. The local community and organs of state, including traditional authorities, and other role players were consulted during the public participation period. The following mechanisms were used effectively to ensure maximum attendance and fruitful engagements

- Local Radio Slots
- Television Broadcast

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

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 2023/24 MTREF, based on the approved 2022/23 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 2023/24 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 2022/2023 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

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

As part of the compilation of the 2023/24 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 2023/24 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 2022/23 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 122 and 123 has been taken into consideration in the planning and prioritisation process.

### 2.1.5 Community Consultation

The 2023/24 MTREF that was tabled before Council on 29<sup>th</sup> March 2023 was presented to the community for consultation.

A detailed insert was included in the local newspapers highlighting the Tabled 2023/24 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 dates that have been held. This schedule was prepared by the Community Facilitation section for the 2023/24 budget public participation process:

CLUSTER	WARDS	AREA	VENUE	PROPOSED DATES	TIME
	Amakhosi	Amakhosi	R/Bay Civic Centre (Council Chambers)	14 April 2023 (Friday)	09:00
1	Ward Committees	Ward Committees	eMpangeni Civic Centre (Hall)	14 April 2023 (Friday)	14:00
8 & 9	15, 16, 17, 18, 19, 20, 21, 22	eSikhaleni	Port Durnford Tusong Service Centre (Sportsground)	23 April 2023 (Sunday)	13:00
4	10, 11, 30 & 34	Vulindela	Vulindlela Sportsground	28 April 2023 (Friday)	13:00
12	Stakeholders	Stakeholders	R/Bay Civic Centre (Council Chambers)	03 May 2023 (Wednesday)	17:00
7	12,13,14	eSikhaleni	eNdesheni Sportsground	04 May 2023 (Thursday)	13:00
2, 3 & 5	1, 2, 3, 4, 5, 6, 7, 8 & 26	Richards Bay and Nseleni	KwaMazimazane Sportsground (eNseleni)	06 May 2023 (Saturday)	13:00
13	31, 32, 33	Ntambanana	Bhukhanana Sportsground	07 May 2023 (Sunday)	13:00
6,10 & 11	9, 23, 24, 25, 27, 28, 29	Empangeni and Ngwelezane	Ndayakhe Sportsground	08 May 2023 (Monday)	13:00

**Table 35 Dates for the 2023/24 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 2023/24 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 2023/24 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 will be received during the community consultation process have been addressed, and where relevant, will be considered as part of the finalisation of the 2023/24 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 1598196)**:

- Poor service delivery and response time;
- Job Opportunities for youth in both Public and private sector;
- Assistance and interventions from the municipality in Eskom provided areas;
- Pedestrian bridges and bus shelters;
- Provision of community sportfields;
- Police Station and Rates Hall at Dlangenzwa;
- Community waste skips;
- Richards bay and Empangeni Ranks to cater for people living with disability;
- Streetlights in high crime areas;
- Provision of speed humps and traffic calming measures;
- Electricity supply in Eskom supply areas;
- Building of new clinics and libraries;
- Roads maintenance and upgrading of existing roads and new rural roads;
- Cleaning of greenbelts to improve security and reduce crime;
- Upgrade of beach infrastructure e.g. lifeguard building and ablution facilities;
- Boreholes and water pipes replacements to replace water tankers which are not reliable;
- Fresh produce markets for community to sell;
- Increase the number of water tankers deployed in the rural areas;
- Market shelters for street vendors;
- Fibre in Townships; and
- Public Wi-Fi in rural areas
- Rates and taxes must not be increased;
- More rebates for pensioners;
- Support for small business with regards to loadshedding;
- Increases of services must be kept below 10%



## 2.2 Overview of alignment of annual budget with IDP

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

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

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

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

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

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

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

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

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

NDP	PGDS Strategic Goal	KCDM DGDP Goals	COU 2030 Vision Strategic Goals	IDP Strategic Goals	CoU Interventions aligned to PGDP and DGDP Strategic Objectives
					<ul style="list-style-type: none"> <li>• Target reduction of 30% of coal powered stations by 2030</li> <li>• 2000MW Gas to Power</li> <li>• Renewable Energy Efficiency initiatives</li> <li>• Waste to Energy Project</li> </ul>
Protecting and enhancing our environmental assets and natural resources	Environmental Sustainability	Environmental Sustainability	Contain climate change effects on the City's development and people	Optimal management of natural resources and commitment to sustainable environmental management	<ul style="list-style-type: none"> <li>• Climate Change Adaptation and Mitigation Programme</li> <li>• Accelerating low emission development</li> <li>• Responding with adaption initiatives</li> <li>• Urban Air Quality Management</li> <li>• Signed Global Compact of Mayors</li> <li>• Gas to Power Project</li> <li>• Water Reuse Project</li> <li>• Estuary Management Plan</li> <li>• Green Drop</li> <li>• Environmental Services Management Plan</li> <li>• UMhlathuze Open Space Management System (UOSPM)</li> <li>• Environmental Management Framework</li> </ul>
A responsive, accountable, effective and efficient developmental local government system	Governance and Policy	Governance and Policy	Obtain optimum customer satisfaction by strengthening cross functional delivery of services	Democratic, Responsible, Transparent, Objective and Equitable Municipal Governance and Social Cohesion	<ul style="list-style-type: none"> <li>• Concluded international Relations and twinning arrangement with strategic cities</li> <li>• Membership of international organisations</li> <li>• Trade missions</li> <li>• Host international delegations and diplomats</li> </ul>

NDP	PGDS Strategic Goal	KCDM DGDG Goals	COU 2030 Vision Strategic Goals	IDP Strategic Goals	CoU Interventions aligned to PGDP and DGDG Strategic Objectives
Sustainable human settlements and improved quality of household life	Spatial Equity	Spatial Equity	Cater for industrial and human settlements growth by facilitating spatial restructuring and land banking initiatives	Integrated urban and rural development	<ul style="list-style-type: none"> <li>• Implementation of Integrated Urban Development Framework (CoU as Secondary Cities pilot project)</li> <li>• Smart City Initiatives (Enterprise Resource planning, broadband connectivity, Richards Bay Techno hub)</li> <li>• Strategic Implementation of Spatial Development Framework to foster spatial equity (restructuring zones)</li> <li>• City of uMhlathuze Strategic Roadmap for Economic Development, Transformation and Job Creation</li> </ul>

The 2023/24 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	181	180	6 388	2 571	2 591	2 591	1 609	1 809	2 035
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	-	-	182	61	61	61	43	49	56
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	65	63	1 658	985	985	985	894	981	1 077
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	2 058	2 773	2 558	2 832	2 832	2 832	2 870	2 966	3 066
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	-	-	249	75	75	75	56	64	73
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	-	-	333	-	-	-	74	85	97
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	2 648 416	2 968 312	3 622 001	3 774 818	3 802 665	3 802 665	4 042 844	4 356 140	4 747 956
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	2 906	4 326	83 210	5 367	5 584	5 584	6 476	6 570	6 672
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	552	3 271	2 053	3 262	3 262	3 262	3 275	3 537	3 821

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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development trough trade investment and business retention)	3.1.2	15 265	100 667	9 616	14 911	14 517	14 517	16 082	13 387	10 985
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	-	-	280	89	89	89	64	73	84
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	4 492	4 278	3 417	3 213	3 213	3 213	3 089	-	-
3.1 Viable Economic Growth And Development	To Improve the efficiency , innovation and variety of government-led jobs	3.1.5	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	-	-	-	-	-	-	-	-	-
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	75 987	65 257	29 748	53 187	53 192	53 192	13 959	14 577	15 238
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	609	544	7 947	2 965	2 965	2 965	2 285	2 545	2 836
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1	-	-	156	31	31	31	28	31	36
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	-	-	334	116	116	116	89	100	113
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	480	733	1 223	978	978	978	912	954	999
3.4 Social Cohesion	To promote social cohesion	3.4.1	17 505	20 520	45 333	41 745	41 526	41 526	29 960	29 665	40 778
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	166	1 021	4 581	1 930	2 041	2 041	1 858	1 980	2 119

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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	587 620	591 484	625 226	761 949	758 561	758 561	1 022 135	1 081 810	1 151 558
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	1 593	2 537	9 749	1 739	1 739	1 739	1 354	1 461	1 579
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	-	-	195	68	68	68	41	47	54
	Effective Management of Council owned Immovable properties.	6.2.2	44	17	1 109	401	401	401	261	296	336
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	-	-	122	43	43	43	29	33	38
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			3 357 940	3 765 983	4 457 666	4 673 334	4 697 533	4 697 533	5 150 287	5 519 161	5 991 602



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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	23 225	10 905	14 285	46 006	46 442	46 442	48 607	50 799	53 229
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To maintain an organizational performance management system as a tool to monitor progress of service delivery	1.1.2	3 329	3 695	3 810	4 249	4 207	4 207	4 500	4 698	4 921
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	15 093	11 981	56 365	11 657	32 658	32 658	42 392	43 344	45 263
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	6 437	7 690	7 881	8 075	8 013	8 013	9 629	8 466	8 830
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	1 901	2 401	2 936	5 192	5 074	5 074	5 500	5 727	5 919
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	Ensure reliability and maintain independence of internal audit activity	1.1.7	298	3 980	1 977	67	135	135	68	71	75
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	2 624 463	2 812 731	3 469 900	3 767 621	3 766 279	3 766 279	4 025 920	4 345 206	4 763 029
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	28 772	31 128	104 537	31 778	29 237	29 237	29 964	30 182	30 291
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	1 880	68 603	58 339	4 894	13 551	13 551	69 245	77 722	80 625

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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development trough trade investment and business retention)	3.1.2	81 433	242 128	78 288	86 819	85 168	85 168	95 704	97 551	101 914
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	5 944	5 614	5 894	5 473	5 670	5 670	5 519	5 712	5 974
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	4 492	4 278	3 417	3 213	3 213	3 213	3 089	-	-
3.1 Viable Economic Growth And Development	To Improve the efficiency, innovation and variety of government-led jobs	3.1.5	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	-	-	-	-	-	-	-	-	-
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	140 881	124 492	113 305	138 083	135 162	135 162	129 603	134 408	140 730
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	80 865	77 923	87 458	101 421	103 270	103 270	109 385	119 361	125 339
3.3 Safe and Healthy Living Environment	Efficient an effective waste management services	3.3.1	-	2 024	2 798	2 897	4 493	4 493	5 786	6 053	6 332
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	10 848	9 580	8 596	8 635	8 647	8 647	8 511	8 853	9 261
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	14 184	11 835	14 971	19 290	19 606	19 606	18 067	18 763	19 657
3.4 Social Cohesion	To promote social cohesion	3.4.1	209 024	203 812	232 719	257 200	255 893	255 893	278 373	290 285	302 261

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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
National KPA 4 : Municipal Institutional Development and Transformation											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	6 619	6 033	11 162	9 126	12 051	12 051	13 870	14 283	14 934
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	25 460	(13 439)	(60 410)	19 127	87 485	87 485	20 092	21 305	23 580
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	3 486	3 194	(5 715)	4 351	(3 427)	(3 427)	5 054	5 271	5 521
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	7 595	4 093	4 374	3 449	3 484	3 484	3 808	3 684	3 835
6.2 Immovable Property Management	Effective Management of Council owned Immovable properties.	6.2.2	17 302	(1 711)	(2 355)	4	(667)	(667)	-	-	-
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	2 671	1 603	2 268	3 306	3 942	3 942	4 338	4 564	4 769
Allocations to other priorities											
Total Expenditure			3 316 202	3 634 573	4 216 802	4 541 932	4 629 584	4 629 584	4 937 024	5 296 308	5 756 287

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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
National KPA 1: Good Governance and Public Participation											
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To ensure effective and efficient administration complying with its Legal Mandates	1.1.1	-	20	1	221	522	522	245	245	163
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	60 271	62 317	46 106	13 687	54 165	54 165	16 712	18 511	18 757
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To promote Access to Information and Accountability	1.1.5	-	(0)	160	23	23	23	20	23	23
1.1 Democratic, Responsible, Transparent , Objective And Equitable Municipal Governance	To bring the organisation to an enabled risk maturity level	1.1.6	-	-	26	6	6	6	5	6	6
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	304 392	330 373	551 132	692 213	689 663	689 663	673 342	633 221	633 646
2.1 Efficient and integrated infrastructure and services	To promote the achievement of a non-racial, integrated society , through the development of sustainable human settlements and quality housing	2.1.2	-	1 783	-	1 000	910	910	117	133	131
2.1 Efficient and integrated infrastructure and services	To ensure effective Fleet Management	2.1.3	(308)	17 565	33 121	32 200	58 426	58 426	50 567	65 214	69 132

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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
National KPA 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development through trade investment and business retention)	3.1.2	2 066	1 514	227	48 603	50 421	50 421	22 127	5 332	622
3.1 Viable Economic Growth And Development	To create enabling environment for the informal economy	3.1.3	(327)	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Clear City identity	3.1.4	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	To Improve the efficiency , innovation and variety of government-led jobs	3.1.5	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Promote SMME and Entrepreneurial development	3.1.6	-	-	-	-	-	-	-	-	-
3.2 Public Safety and Security	Provision of efficient and effective security services	3.2.1	-	294	841	272	294	294	3 042	2 157	1 596
3.2 Public Safety and Security	To ensure Provision of fire and rescue services	3.2.2	-	350	229	3 650	2 191	2 191	1 616	2 200	2 056
3.3 Safe and Healthy Living Environment	Efficient and effective waste management services	3.3.1	-	-	-	-	-	-	-	-	-
3.3 Safe and Healthy Living Environment	To ensure air quality management	3.3.2	(26)	(1)	-	250	2 340	2 340	-	-	-
3.3 Safe and Healthy Living Environment	Cater for alternate future burial option	3.3.3	2 668	-	-	-	-	-	2 000	2 000	5 511
3.4 Social Cohesion	To promote social cohesion	3.4.1	(2 691)	21 923	36 073	41 805	220 041	220 041	32 326	25 541	26 996

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

Strategic Objective	Goal	Goal Code	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
National KPA 4 : Municipal Institutional Development and Transformation											
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	To create an appropriate organisational climate that will attract and ensure retention of staff	4.1.1	1 475	1 436	712	397	335	335	358	408	402
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	1	28	238	449	235	235	213	242	238
5.1 Sound Financial And Supply Chain Management	Sustainable Financial and supply chain Management	5.2.1.	-	(25)	-	-	16	16	194	217	217
National KPA 6: Cross Cutting											
6.1 Integrated Urban and Rural Development	To plan and manage existing and future development	6.1.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	To ensure fair valuation of properties	6.2.1	-	-	-	-	-	-	-	-	-
6.2 Immovable Property Management	Effective Management of Council owned Immovable properties.	6.2.2	-	-	-	-	-	-	-	-	-
6.3 Disaster Management	To prevent and mitigate disaster incidents	6.3.1	-	362	-	300	2 020	2 020	58	540	62
Allocations to other priorities											
Total Capital Expenditure			367 523	437 939	668 866	835 076	1 081 609	1 081 609	802 941	755 990	759 557

## 2.3 Measurable performance objectives and indicators

### Legislative requirements

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

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

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

#### *"Annual performance reports*

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

### Performance Management framework

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

The 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.

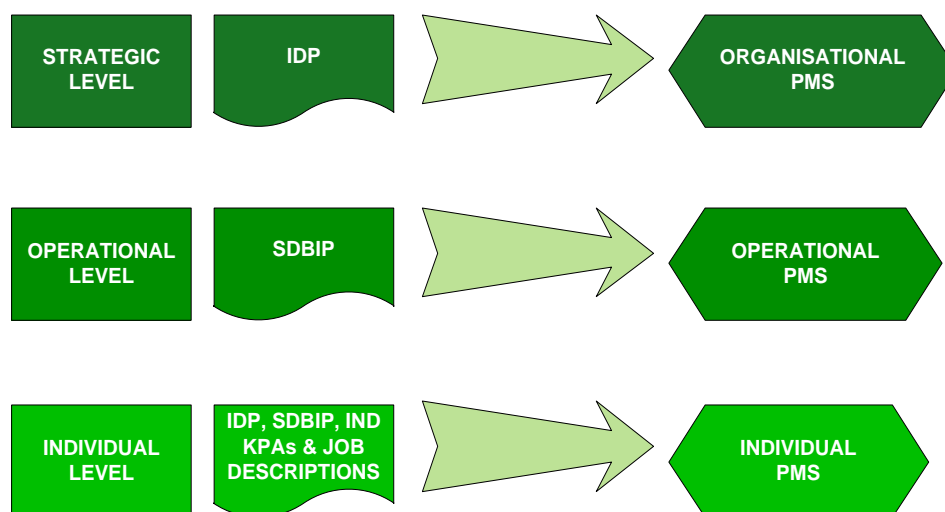
The draft indicators for secondary cities and district municipalities were developed through the course of engagements with provincial planning, monitoring & evaluation stakeholders (21 February 2019) and representatives of district municipalities and secondary cities whereby uMhlathuze participated (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 City Manager under the direct supervision of the Chief Operations Officer. The Performance Management unit consists of two permanent employees, i.e. one post of Manager: Performance Management and one post of Performance Management Specialist.

### Organisational Performance Management Process

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

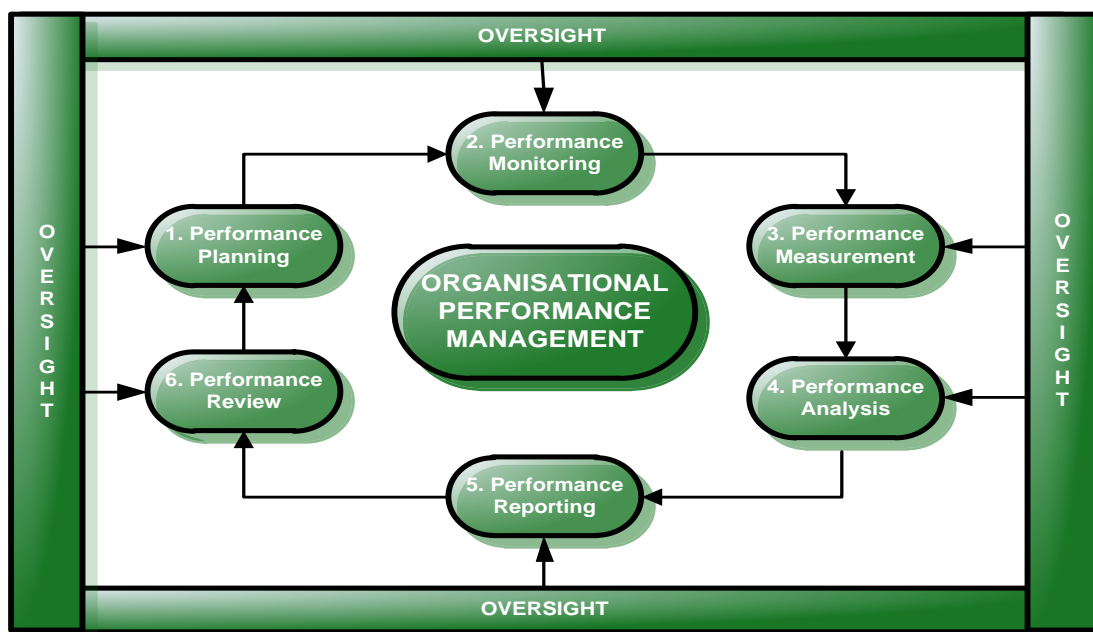
The following diagram illustrates performance at various levels in the organisation:



**Figure 5 Performance at various levels**



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

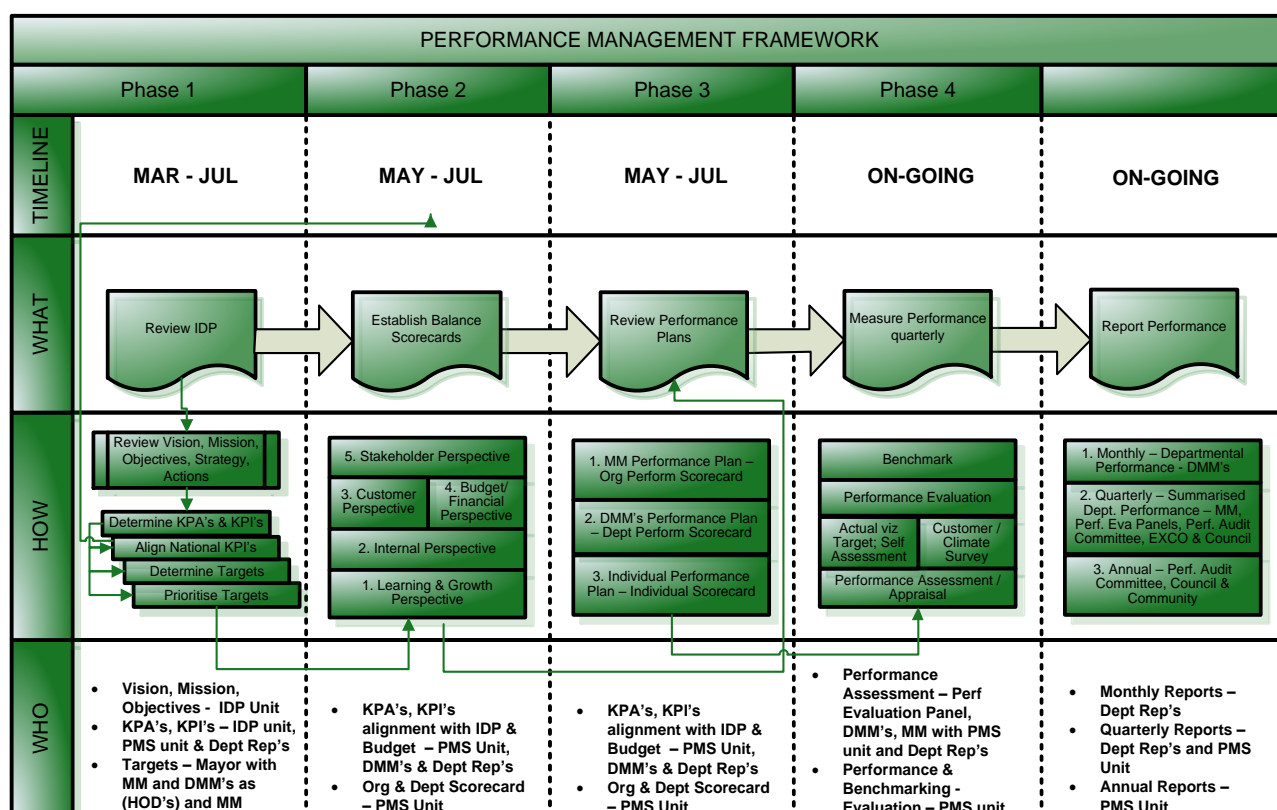


**Figure 6 Performance process**

Key performance indicators have been refined in support of the municipality's development priorities and objectives as set out in the revised IDP framework (aligned with the organizational structure and Council's priorities) for the five year IDP period to ensure consistency in measuring and reporting on long terms strategies and projects. Measurable performance targets with regard to each of these development priorities and objectives were established and are reflected on the 2022/2023 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 City Manager and Deputy City Managers (Heads of Department). These agreements are fully implemented and aligned with the Service Delivery and Budget Implementation Plan as required in terms of the Municipal Finance Management Act (No 56 of 2003)

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



**Figure 7 uMhlatuze 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 1July 2022 to 30 June 2025 was tabled to Council on the 29 June 2022, Council Resolution 15423 (Item on RPT 173172).

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

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

### Auditing of Performance Information

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

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

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

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

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

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

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

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

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

**Figure 8 Performance Management internal audit plan**

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

### Customer Satisfaction

The most recent Customer Satisfaction Survey was conducted in August 2017. The comprehensive analysis feedback report was reported to Council on 17 October 2017 and is available in the GroupWise document management system as well as on Council's official website. ([www.umhlathuze.gov.za](http://www.umhlathuze.gov.za)) under the "Performance Management" link. A new Customer Satisfaction Survey 2023 has been initiated and funds provided for in the 2022/2023 financial year with the aim to have the Customer Satisfaction Survey completed by 31 July 2023.

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Vote 1 - Water and Sanitation Services</b>									
<b>Function 1 - Delivery of Basic Water</b>									
<b>Sub-function 1 - House Connection</b>									
Connection	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%
<b>Sub-function 2 - Yard Connection</b>									
Connection	51.0%	51.3%	52.2%	52.6%	52.6%	52.6%	53.0%	53.5%	53.9%
<b>Sub-function 3 - Communal Supply</b>									
Water Connection	5.9%	5.7%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
<b>Function 2 - Basic Sanitation Services</b>									
<b>Sub-function 1 - Waterborne Sewerage</b>									
Sewerage Services	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%	39.0%
<b>Sub-function 2 - VIP's</b>									
Sewerage	41.9%	41.9%	41.9%	42.2%	41.9%	41.9%	42.9%	43.8%	44.7%
<b>Sub-function 3 - Sanitation Backlog</b>									
Sewerage	19.1%	19.0%	19.1%	18.8%	19.1%	19.1%	18.1%	17.2%	16.3%
<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	0.5%	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</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	27.7%	29.6%	31.9%	33.7%	31.8%	31.8%	33.7%	35.5%	36.4%

The following table sets out the municipalities main performance objectives and benchmarks for the 2023/24 MTREF.

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

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Borrowing Management</u></b>										
Credit Rating		Ba1/A1.za								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.6%	3.7%	3.5%	4.4%	4.8%	4.8%	5.7%	6.0%	6.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.8%	3.8%	3.4%	4.5%	4.9%	4.9%	5.7%	5.9%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	34.3%	68.7%	62.0%	70.0%	70.0%	69.6%	67.2%	66.1%
<b><u>Safety of Capital</u></b>										
Gearing	Long Term Borrowing/ Funds & Reserves	10.3%	10.4%	12.9%	18.4%	19.5%	19.5%	21.8%	23.4%	24.9%
<b><u>Liquidity</u></b>										
Current Ratio	Current assets/current liabilities	1.6	2.2	1.8	1.6	1.5	1.5	1.4	1.3	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.6	2.2	1.5	1.2	1.0	1.0	0.9	0.9	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	1.4	1.9	1.4	1.3	1.2	1.2	1.1	1.1	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%	120.0%	120.0%	120.0%	133.0%	132.1%	131.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.3%	99.5%	99.7%	120.0%	120.0%	120.0%	133.0%	132.1%	131.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6.7%	8.3%	9.8%	7.1%	9.3%	9.3%	8.4%	7.7%	7.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		95.6%	60.7%	99.5%	73.7%	132.9%	132.9%	114.7%	101.5%	97.8%

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

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Other Indicators</u></b>										
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	62 428	68 342	86 724	65 803	65 803	65 803	86 724	86 724	86 724
	Total Volume Losses (kW) non technical									
	Total Cost of Losses (Rand '000)	55 268	68 342	104 069	76 965	76 965	76 965	104 069	104 069	104 069
	% Volume (units purchased and generated less units sold)/units purchased and generated	6%	6.0%	9.0%	7.0%	7.0%	7.0%	6.0%	6.0%	6.0%
Water Volume System input	Bulk Purchase	16 679	24 260	20 691	26 868	26 868	26 868	29 102	29 578	30 064
	Water treatment works	31 790	30 102	29 909	27 422	27 422	27 422	30 294	30 900	31 518
	Natural sources	–	–	–	–	–	–	–	–	–
Water Distribution Losses (2)	Total Volume Losses (kℓ)	9 119	20 756	19 361	8 088	8 088	8 088	29 821	30 407	31 005
	Total Cost of Losses (Rand '000)	60 734	278 437	260 004	58 474	58 474	58 474	343 610	357 690	373 894
	% Volume (units purchased and generated less units sold)/units purchased and generated	23.0%	45.0%	38.0%	23.0%	23.0%	23.0%	54.0%	54.2%	54.2%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.5%	26.7%	24.2%	26.1%	25.5%	25.5%	24.6%	24.1%	23.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.5%	27.4%	24.9%	26.9%	26.4%	26.4%	25.3%	24.8%	24.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	20.1%	10.3%	10.0%	18.0%	18.4%	18.4%	9.4%	9.1%	8.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.2%	11.4%	9.1%	8.9%	9.6%	9.6%	9.1%	8.5%	7.8%
<b><u>IDP regulation financial viability indicators</u></b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	30.0	28.3	22.1	22.5	22.5	22.5	20.0	18.1	19.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.1%	8.7%	12.7%	7.8%	11.7%	11.7%	9.9%	8.8%	7.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.9	3.9	3.0	3.1	2.0	2.0	2.3	2.5	2.5

## 2.3.1 Performance indicators and benchmarks

### 2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, City of uMhlathuze's borrowing strategy is primarily informed by the Finance charges to Operating Expenditure (Max 10%) and Debt to Equity ratio (Max 30%), Debt to Operating Revenue (Max 45%) and the status of its Capital Replacement Reserves (Max 80% of Cash Backed Reserves). The structure of the City's debt portfolio is dominated by vanilla annuity loans. The following financial performance indicators have formed part of the compilation of the 2023/24 MTREF:

- **Finance Charges and redemption to Operating Expenditure and to own Revenue** is a measure of the cost of borrowing in relation to the operating expenditure and own revenue. It can be seen that the cost of borrowing is 5.7 per cent in 2023/24 and increasing to 6 per cent in 2024/25 and 6.3% in 2025/26. In addition the mix of capital funding for the MTREF is remaining constant whereby borrowed funds over capital expenditure excluding grant expenditure, remains at an average level of 68 per cent over the MTREF. While borrowing is considered a prudent financial instrument in financing capital infrastructure development such funding will be confined to assets with a useful life exceeding 10 years as well as limiting such financing to assets that generate revenue.

### 2.3.1.2 Safety of Capital

**The gearing ratio** is a measure of the total long term borrowings over funds and reserves. The gearing ratio increases to 21.8 per cent in the 2023/24 financial year due to borrowings over the MTREF however it still comfortable within the level that does not exceed 50 per cent as a prudential limit.

### 2.3.1.3 Liquidity

- **Current ratio** is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2023/24 MTREF the current ratio is 1.4:1 and 1.3:1 and 1.3:1 for the two outer years of the MTREF. Going forward it will be necessary to improve these levels and maintain them at a consistent level of 1.5:1 and above.
- **The liquidity ratio** is a measure of the ability of the municipality to utilize cash and cash equivalents to meet its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2023/24 MTREF the current ratio is 1.1 and; 1.1 and 1.0 for the two outer years of the MTREF. The ratio is consistently at required level of 1 and above for the 3 years in the MTREF though it showing a declining trend.



#### 2.3.1.4 *Revenue Management*

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

#### 2.3.1.5 *Creditors Management*

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

#### 2.3.1.6 *Other Indicators*

- Employee costs as a percentage of operating revenue increases slightly over the MTREF. Although the ratio is 24.6 per cent for the 2023/24 MTREF, this may appear favourable however needs to be read in conjunction with the comments under section 1.6 – Operating Expenditure Framework as well as the comments under the Executive Summary.
- Repairs and maintenance as percentage of operating revenue remains constant over the MTREF owing directly to continued effort to ensure that resources in the repairs and maintenance cost centres are maximised.

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

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. These are done in a universal and targeted approach. The universal approach is through the tariff structures and provides for 10kl free water and 50 kWh electricity free for users below a threshold. In addition, rates and refuse removal charges are billed then written off for consumers that have a property valued below the prescribed threshold.

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

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

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

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

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

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

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

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

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

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

The 2023/24 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 95.5 percent on current billings for the 2023/24 financial year and remaining at 95,5 percent for the two outer years.

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

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

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

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

### **2.4.3 Budget Adjustment Policy**

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

**No amendments are necessary for this policy in the 2023/24 financial year due to the fact that Budget Adjustments are governed by the respective legislation.**

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

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

### **2.4.5 Virement Policy**

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

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

**No amendments are proposed for this policy in the 2023/24 financial year.**

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

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

**No amendments are proposed for this policy in the 2023/24 financial year.**

#### **2.4.7 Tariff of Charges Policy**

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

#### **2.4.8 Cost Containment Policy**

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

**No amendments are proposed for this policy in the 2023/24 financial year.**

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

## **2.5 Overview of budget assumptions**

### **2.5.1 External factors**

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

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

There are five key factors that have been taken into consideration in the compilation of the 2023/24 MTREF:

- National Government macro-economic targets as per MFMA circular 122 and 123;
- 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 24.6 per cent of total operating expenditure in the 2023/24 MTREF.

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

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2023/24 MTREF is based on the assumption that all borrowings are undertaken using both variable and fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

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

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

The rate of revenue collection is currently expressed as a percentage (95.5 per cent) of annual billings. Cash flow is assumed to be 95 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

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

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

### **2.5.6 Salary increases**

The collective agreement regarding salaries/wages came into operation on 1 July 2021 and shall remain in force until 30 June 2024 (**DMS 1489744**).

In terms of the agreement, the increase for 2023/24 will be determined as follows:

*“1.2.1 In respect of this financial year, all employees covered by this agreement shall receive, with effect from 1 July 3 an increase based on the projected average CPI percentage for 2023.*

*1.2.2 The forecasts of the Reserve Bank, in terms of the January 2023 Monetary Policy Committee Statement, shall be used to determine the projected average CPI in terms of clause 6.6 of the agreement.”*

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

However, based on the January 2023 Monetary Policy Committee Statement, the Reserve Bank has projected an average CPI of 5.4%. Any shortfall from this percentage difference will be funded from any vacancies that arise due to normal staff movements.

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

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

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

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

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

The slow spend on the 2022/23 Adjusted Capital Budget was of serious concern to Administration, however procurement plan will be prepared to expedite the implementation of the procurement process for the 2023/24 MTREF. Despite a monthly monitoring of the procurement plan being undertaken through the Capital Spend Project Team, spending in the 2022/23 financial year still remains a challenge. Executive Management Committee (EMCO) is investigating mechanisms to try to resolve numerous internal and external factors hindering performance here.

## 2.6 Overview of budget funding

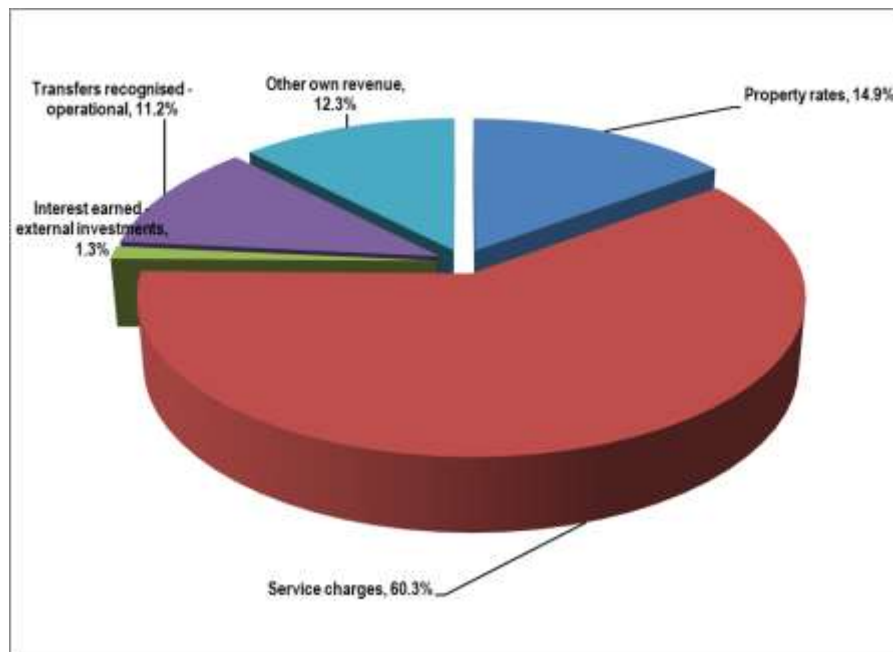
### 2.6.1 Medium-term outlook: operating revenue

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

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

Description R thousand	2023/24 Medium Term Revenue & Expenditure Framework					
	Budget Year 2023/24	%	Budget Year +1 2024/25	%	Budget Year +2 2025/26	%
<b>Revenue By Source</b>						
Property rates	736 829	14.9%	773 671	14.5%	823 959	14.3%
Service charges	2 973 769	60.3%	3 248 885	61.1%	3 579 799	62.0%
Interest earned - external	64 500	1.3%	67 000	1.3%	68 900	1.2%
Transfers recognised - operational	551 827	11.2%	597 533	11.2%	639 714	11.1%
Other own revenue	604 526	12.3%	632 536	11.9%	665 658	11.5%
<b>Total Operating Revenue</b>	<b>4 931 451</b>	<b>100.0%</b>	<b>5 319 626</b>	<b>100.0%</b>	<b>5 778 030</b>	<b>100.0%</b>
<b>Total Operating Expenditure</b>	<b>4 937 024</b>		<b>5 296 308</b>		<b>5 756 287</b>	
<b>Surplus/(Deficit)</b>	<b>(5 573)</b>		<b>23 318</b>		<b>21 743</b>	

The following graph is a breakdown of the operational revenue per main category for the 2023/24 financial year.



**Figure 9 Breakdown of operating revenue over the 2023/24 MTREF**



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

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

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

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

The proposed tariff increases for the 2023/24 MTREF on the different revenue categories are:

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

Categories	Percentage increase (%) (Average) 2023/24	Percentage increase (%) (Average) 2024/25	Percentage increase (%) (Average) 2025/26
Property rates	9.00%	5.00%	7.00%
Electricity	15.50%	10.00%	10.00%
Water	15.00%	7.00%	8.00%
Refuse	9.00%	6.00%	8.00%
Sewer	15.00%	10.00%	26.00%

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R 2.9 billion for the 2023/24 financial year.

Operational grants and subsidies amount to R552 million, R598 million and R640 million for each of the respective financial years of the MTREF, or 11.2, 11.2 and 11.0 per cent of operating revenue.

Investment revenue contributes significantly to the revenue base of the City with a budget allocation of R64.5 million, R67.0 million and R68.9 million for the respective three financial years of the 2023/24 MTREF. It needs to be noted that whilst a healthy working capital is important for a Municipality, the practise in this Municipality comes from a historical trend of utilising cash reserves to fund service delivery initiatives instead of generating interest returns.

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

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

Investment type	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>Parent municipality</b>									
Deposits - Bank	490 000	630 000	550 432	623 186	402 087	402 087	612 374	826 497	1 008 261
<b>Municipality sub-total</b>	<b>490 000</b>	<b>630 000</b>	<b>550 432</b>	<b>623 186</b>	<b>402 087</b>	<b>402 087</b>	<b>612 374</b>	<b>826 497</b>	<b>1 008 261</b>
<b>Consolidated total:</b>	<b>490 000</b>	<b>630 000</b>	<b>550 432</b>	<b>623 186</b>	<b>402 087</b>	<b>402 087</b>	<b>612 374</b>	<b>826 497</b>	<b>1 008 261</b>

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

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
<b>Parent municipality</b>													
Unknown	Unknown	Fixed	No	Fixed	Unknown	0	0	Unknown	–	–	–	612 374	612 374
<b>Municipality sub-total</b>									–	–	–	612 374	612 374
<b>TOTAL INVESTMENTS AND INTEREST</b>									–	–	–	612 374	612 374

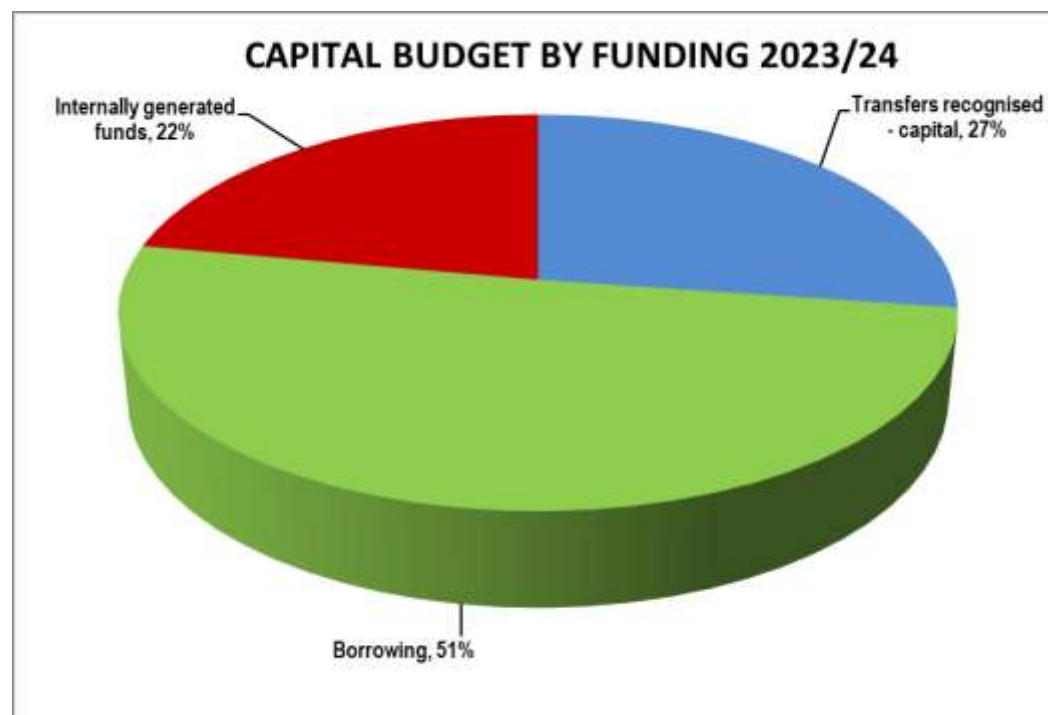
## 2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2023/24 medium-term capital programme:

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

Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Funded by:</b>									
National Government	130 140	169 403	114 973	194 114	212 414	212 414	218 836	199 536	204 022
Provincial Government	2 281	5 962	7 516	10 944	11 444	11 444	–	–	9 550
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	301	–	1 627	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>132 722</b>	<b>175 365</b>	<b>124 116</b>	<b>205 058</b>	<b>223 858</b>	<b>223 858</b>	<b>218 836</b>	<b>199 536</b>	<b>213 572</b>
<b>Borrowing</b>	<b>16 979</b>	<b>86 942</b>	<b>368 000</b>	<b>390 000</b>	<b>598 387</b>	<b>598 387</b>	<b>406 569</b>	<b>373 829</b>	<b>360 800</b>
<b>Internally generated funds</b>	<b>217 822</b>	<b>175 632</b>	<b>176 750</b>	<b>240 018</b>	<b>259 364</b>	<b>259 364</b>	<b>177 536</b>	<b>182 626</b>	<b>185 186</b>
<b>Total Capital Funding</b>	<b>367 523</b>	<b>437 939</b>	<b>668 866</b>	<b>835 076</b>	<b>1 081 609</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>

The above table is graphically represented as follows for the 2023/24 financial year.



**Figure 10 Sources of capital revenue for the 2023/24 financial year**

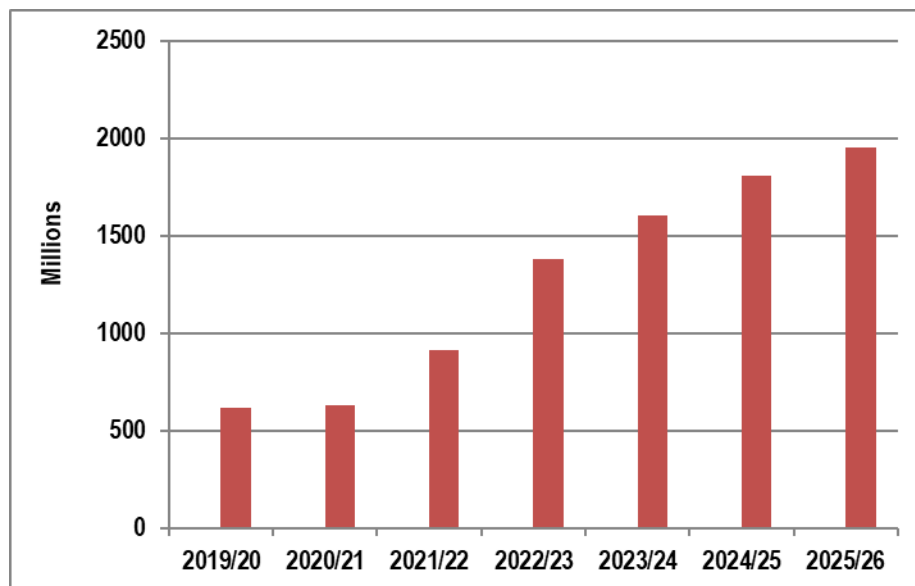
Capital grants and receipts equates to 27 per cent of the total funding source which represents R 218 million for the 2023/24 financial year and decrease to R 199.5 million by 2024/25.

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

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

Borrowing - Categorised by type	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Parent municipality</b>									
Annuity and Bullet Loans	616 854	630 858	916 085	1 169 022	1 382 892	1 382 892	1 604 960	1 806 872	1 950 187
<b>Municipality sub-total</b>	<b>616 854</b>	<b>630 858</b>	<b>916 085</b>	<b>1 169 022</b>	<b>1 382 892</b>	<b>1 382 892</b>	<b>1 604 960</b>	<b>1 806 872</b>	<b>1 950 187</b>
<b>Total Borrowing</b>	<b>616 854</b>	<b>630 858</b>	<b>916 085</b>	<b>1 169 022</b>	<b>1 382 892</b>	<b>1 382 892</b>	<b>1 604 960</b>	<b>1 806 872</b>	<b>1 950 187</b>

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



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

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below. Internally generated funds consist of R177 million in 2023/24, R182 million in 2024/25 and R185 million in 2025/26.

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>RECEIPTS:</b>									
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>157 634</b>	<b>175 255</b>	<b>174 051</b>	<b>194 114</b>	<b>194 614</b>	<b>194 614</b>	<b>218 836</b>	<b>199 536</b>	<b>204 022</b>
Municipal Infrastructure Grant (MIG)	–	(7 000)	–	–	–	–	–	–	–
Integrated Urban Development Grant	132 634	152 755	130 146	139 814	139 814	139 814	145 536	127 377	133 289
Intergrated National Eletrification Programme Grant	–	–	–	–	–	–	14 000	8 359	8 733
Water Service Infrastructure Grant	25 000	25 000	40 000	50 000	50 000	50 000	55 000	59 500	62 000
Energy Efficiency and Demand Management	–	4 500	3 906	4 300	4 300	4 300	4 300	4 300	–
Municipal Excellence Award	–	–	–	–	500	500	–	–	–
<b>Provincial Government:</b>	<b>8 480</b>	<b>–</b>	<b>9 604</b>	<b>10 944</b>	<b>29 244</b>	<b>29 244</b>	<b>–</b>	<b>–</b>	<b>9 550</b>
<i>Cogta (Static Tanks)</i>	–	–	1 302	–	–	–	–	–	–
<i>Arts and Culture (Generators and Boreholes)</i>	–	–	325	–	–	–	–	–	–
<i>Mpembeni Modular Library</i>	–	–	682 000	–	–	–	–	–	–
Sport and Recreation	8 243	–	7 295	10 944	10 944	10 944	–	–	9 550
Municipal Disaster Recovery Grant	–	–	–	–	18 300	18 300	–	–	–
Dept of Human Settlements	237	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>	<b>64</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<i>Esquire Technologies - Computer equipment</i>	64	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	<b>166 178</b>	<b>175 255</b>	<b>183 656</b>	<b>205 058</b>	<b>223 858</b>	<b>223 858</b>	<b>218 836</b>	<b>199 536</b>	<b>213 572</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>557 502</b>	<b>667 122</b>	<b>619 614</b>	<b>709 520</b>	<b>749 203</b>	<b>749 203</b>	<b>770 663</b>	<b>797 069</b>	<b>853 286</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.

### 2.6.3 Cash Flow Management

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

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

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

Description R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	508 159	2 578 041	473 916	652 532	647 599	647 599	705 891	741 186	789 362
Service charges	1 865 126	–	2 227 453	2 478 603	2 466 166	2 466 166	3 265 019	3 567 627	3 930 846
Other revenue	105 974	59 784	107 172	507 543	513 332	513 332	91 561	96 479	102 662
Transfers and Subsidies - Operational	404 504	673 639	396 928	504 462	525 345	525 345	551 827	597 533	639 714
Transfers and Subsidies - Capital	153 214	–	181 545	205 058	223 858	223 858	218 836	199 536	213 572
Interest	46 358	30 839	37 025	66 764	66 714	66 714	64 515	67 015	68 916
<b>Payments</b>									
Suppliers and employees	(2 427 549)	(2 717 281)	(3 056 268)	(3 655 752)	(3 889 600)	(3 889 600)	(3 965 804)	(4 316 953)	(4 777 876)
Finance charges	(66 790)	(59 021)	(54 806)	(72 865)	(88 222)	(88 222)	(130 491)	(136 358)	(138 620)
Transfers and Subsidies	(13 382)	(9 382)	–	–	–	–	(14 759)	(13 250)	(13 781)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>575 614</b>	<b>556 618</b>	<b>312 964</b>	<b>686 345</b>	<b>465 191</b>	<b>465 191</b>	<b>786 596</b>	<b>802 815</b>	<b>814 796</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	16 297	92 923	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–
<b>Payments</b>									
Capital assets	(367 368)	(442 602)	(733 399)	(835 076)	(1 081 609)	(1 081 609)	(923 382)	(869 389)	(873 491)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(351 071)</b>	<b>(349 679)</b>	<b>(733 399)</b>	<b>(835 076)</b>	<b>(1 081 609)</b>	<b>(1 081 609)</b>	<b>(923 382)</b>	<b>(869 389)</b>	<b>(873 491)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	–	90 000	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	374 000	390 642	600 000	600 000	406 569	373 829	360 800
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–
<b>Payments</b>									
Repayment of borrowing	(85 780)	(76 067)	(89 591)	(126 809)	(132 230)	(132 230)	(148 933)	(180 087)	(225 685)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(85 780)</b>	<b>13 933</b>	<b>284 409</b>	<b>263 833</b>	<b>467 770</b>	<b>467 770</b>	<b>257 637</b>	<b>193 741</b>	<b>135 115</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>138 763</b>	<b>220 872</b>	<b>(136 026)</b>	<b>115 102</b>	<b>(148 647)</b>	<b>(148 647)</b>	<b>120 850</b>	<b>127 168</b>	<b>76 419</b>
Cash/cash equivalents at the year begin:	461 155	599 918	820 790	715 812	684 764	684 764	536 117	656 967	784 135
Cash/cash equivalents at the year end:	<b>599 918</b>	<b>820 790</b>	<b>684 764</b>	<b>830 915</b>	<b>536 117</b>	<b>536 117</b>	<b>656 967</b>	<b>784 135</b>	<b>860 554</b>



The above table shows cash and cash equivalents of the City. It can be seen that the cash levels of the City declined from 2021/2022 into 2022/2023 adjustment budget mainly due decreases in collection rates and increases expenditure levels. However, there is a positive increase in the 2023/2024 MTREF with cash balances of R656 million for 2023/24, R784 million for 2024/25 and R860 million for 2025/26. There is room for improvement in this regard and the following will be key for the municipality to sustain this level and also improve:

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

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

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

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

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

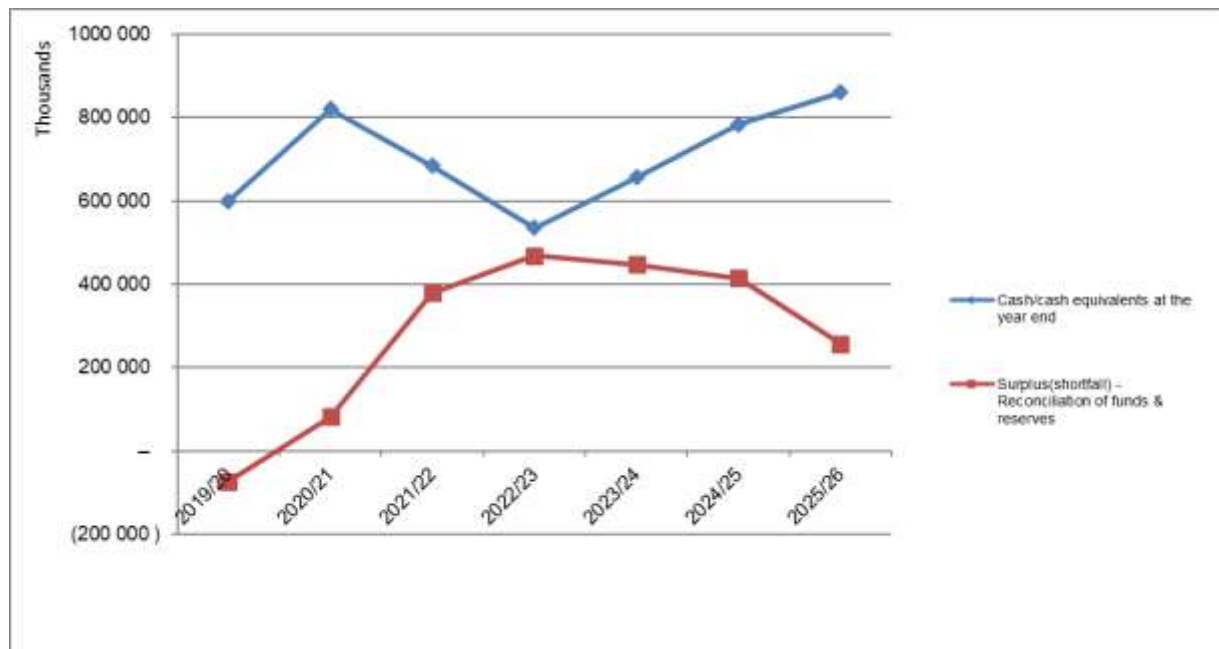
**Table 50 MBRR Table A8 – Cash backed reserves/accumulated surplus reconciliation**

R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	599 918	820 790	684 764	830 915	536 117	536 117	656 967	784 135	860 554
Other current investments > 90 days	–	–	–	–	–	–	–	–	–
Non current investments	16 096	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>	<b>616 014</b>	<b>820 790</b>	<b>684 764</b>	<b>830 915</b>	<b>536 117</b>	<b>536 117</b>	<b>656 967</b>	<b>784 135</b>	<b>860 554</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	24 129	12 439	11 800	12 439	11 800	11 800	11 800	11 800	11 800
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	22 488	52 576	44 639	44 289	(12 253)	(12 253)	3 530	33 135	62 949
Other working capital requirements	153 266	68 737	(88 124)	135 722	(142 761)	(142 761)	(21 800)	105 526	236 665
Other provisions	24 830	23 686	25 206	23 686	25 206	25 206	25 206	25 206	25 206
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	464 078	581 636	312 010	185 190	185 190	185 190	190 891	193 451	267 029
<b>Total Application of cash and investments:</b>	<b>688 791</b>	<b>739 074</b>	<b>305 531</b>	<b>401 325</b>	<b>67 182</b>	<b>67 182</b>	<b>209 627</b>	<b>369 118</b>	<b>603 649</b>
<b>Surplus(shortfall)</b>	<b>(72 776)</b>	<b>81 716</b>	<b>379 233</b>	<b>429 590</b>	<b>468 935</b>	<b>468 935</b>	<b>447 340</b>	<b>415 017</b>	<b>256 905</b>

From the above table it can be seen that the cash surplus is R 447 million in the 2023/24 financial year and increases to R415 million by 2024/25, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business. Based on the current expenditure patterns and the awarded tenders in which construction has not commenced the municipality will have to approach National Treasury for a roll-over of funds in terms of the DORA requirements.
- Provisions for statutory requirements include VAT owing to timing differences resulting from year- end obligations.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation a provision equivalent to two month's operational expenditure has been provided for. Any underperformance in relation to collections could place upward pressure on the ability of the City to meet its creditor obligations.
- Against other provisions an amount R 25 million has been consistently provided for the MTREF.

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



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

### 2.6.5 Funding compliance measurement

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

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

Description	MFMA section	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	18(1)b	599 918	820 790	684 764	830 915	536 117	536 117	656 967	784 135	860 554
Cash + investments at the year end less applications - R'000	18(1)b	(72 776)	81 716	379 233	429 590	468 935	468 935	447 340	415 017	256 905
Cash year end/monthly employee/supplier payments	18(1)b	2.9	3.9	3.0	3.1	2.0	2.0	2.3	2.5	2.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	41 738	131 410	240 865	131 403	67 949	67 949	213 263	222 854	235 315
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	2.9%	(0.3%)	3.4%	(6.6%)	(6.0%)	7.8%	2.4%	3.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	90.3%	89.3%	89.2%	107.6%	107.8%	107.8%	107.9%	108.0%	108.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	8.6%	1.3%	(4.5%)	5.3%	5.3%	5.3%	4.7%	4.7%	4.6%
Capital payments % of capital expenditure	18(1)c;19	100.0%	101.1%	109.6%	100.0%	100.0%	100.0%	115.0%	115.0%	115.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	68.7%	62.0%	70.0%	70.0%	69.6%	67.2%	66.1%
Grants % of Govt. legislated/gazetted allocations	18(1)a							29.0%	25.6%	25.9%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	3.4%	79.3%	(48.6%)	79.1%	0.0%	(9.5%)	(19.5%)	(12.5%)
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)	10.3%	6.1%	6.7%	11.5%	11.5%	11.5%	6.1%	6.0%	5.9%
Asset renewal % of capital budget	20(1)(vi)	13.1%	19.8%	27.6%	18.9%	19.8%	19.8%	31.6%	29.7%	25.2%
<b>High Level Outcome of Funding Compliance</b>										
Total Operating Revenue		3 204 253	3 577 766	4 274 472	4 468 276	4 473 675	4 473 675	4 931 451	5 319 626	5 778 030
Total Operating Expenditure		3 316 202	3 634 573	4 216 802	4 541 932	4 629 584	4 629 584	4 937 024	5 296 308	5 756 287
Surplus/(Deficit) Budgeted Operating Statement		(111 949)	(56 807)	57 670	(73 656)	(155 909)	(155 909)	(5 573)	23 318	21 743
Surplus/(Deficit) Considering Reserves and Cash Backing		(72 776)	81 716	379 233	429 590	468 935	468 935	447 340	415 017	256 905
<b>MTREF Funded (1) / Unfunded (0)</b>		0	1	1	1	1	1	1	1	1
<b>MTREF Funded ü / Unfunded ü</b>		x	✓	✓	✓	✓	✓	✓	✓	✓

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

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

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2023/24 MTREF shows R 656, million, R 784 million and R 860 million for each respective financial year.

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

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

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

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the City to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. Notably, the ratio has marginally improved for the period 2023/24 MTREF the municipality's improving cash position sets the ratio at 2.3 and then increases to 2.5 for the 2024/25 and 2025/26 financial years. As indicated above the City the Investment, Working Capital and Capital Replacement Reserves Policy requires a ratio of two months' coverage

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

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

For the 2023/24 MTREF the indicative outcome is a surplus R213 million then R 222 million and R 225 million. This however is **not a true reflection** of the Operating performance as this figure includes capital revenues (Transfers recognised – capital). The City Manager has indicated that expenditure needs to be significantly reduced to eliminate the deficit

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

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

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 5.4 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 increases to 9.1% for the respective financial year of the 2023/24 MTREF. This is not a reflection of economic growth in the area but rather a reflection of cost drivers which have increased more than inflation targets such as bulk water and electricity and employee related costs.

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

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 107 per cent for 2023/24 MTREF. This percentage is however inflated by the output VAT component that is included in the cash receipts amount on the cash flow table. Given that the assumed collection rate was based on a 95 per cent performance target, it either implies that the Municipality must either increase its credit control endeavours in the Rural Areas or alternatively lower its collection rate target of 95 per cent to be more realistic. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

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

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

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

In terms of the debt impairment, the municipality is of the view that the provision that it currently has is sufficient to cover the risk of non-payment. Included in the debtors outstanding is the portion that will have not reached 90 days and therefore may still be recoverable. The trend is that about 50% of the outstanding debt is between current and 60 days.

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

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

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

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing is constantly at 67 percent of own funded capital throughout MTREF. Further details relating to the borrowing strategy of the City can be found on Table 47

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

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

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

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

*2.6.5.12 Repairs and maintenance expenditure level*

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the City's strategy pertaining to asset management and repairs and maintenance are contained in Table 68 MBRR SA34c on page 187 to 189.

*2.6.5.13 Asset renewal/rehabilitation expenditure level*

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. The indicator in this regard is showing a significant increase and also in line with the justification on the repairs and maintenance budget. Further details in this regard are contained in Table 66 MBRR SA34b on page 182 to 184.

## 2.7 Expenditure on grants and reconciliations of unspent funds

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>EXPENDITURE:</b>									
<b><u>Operating expenditure of Transfers and Grants</u></b>									
<b>National Government:</b>	<b>378 653</b>	<b>476 573</b>	<b>422 690</b>	<b>485 710</b>	<b>485 710</b>	<b>485 710</b>	<b>534 809</b>	<b>579 960</b>	<b>621 553</b>
Local Government Equitable Share	362 965	462 487	416 124	471 939	471 939	471 939	520 860	570 056	611 900
Finance Management	2 650	2 600	2 450	2 500	2 500	2 500	2 500	2 500	2 638
EPWP Incentive	4 492	4 278	3 417	3 213	3 213	3 213	3 089	–	–
Project Management Unit	7 354	7 208	604	7 358	7 358	7 358	7 660	6 704	7 015
Municipal Disaster Relief Grant	1 192	–	–	–	–	–	–	–	–
Energy Efficient and Demand Management	–	–	94	700	700	700	700	700	–
<b>Provincial Government:</b>	<b>11 847</b>	<b>14 553</b>	<b>14 217</b>	<b>18 752</b>	<b>39 635</b>	<b>39 635</b>	<b>17 018</b>	<b>17 573</b>	<b>18 161</b>
Museums	202	214	225	235	235 000	235	249	260	272
Provincialisation of Libraries	8 689	8 932	9 136	9 593	9 593 000	9 593	9 593	10 016	10 464
Libraries	1 600	1 936	2 425	2 033	2 032 800	2 033	2 033	2 122	2 217
Housing	1 021	2 334	1 764	3 177	3 394	3 394	4 429	4 429	4 429
Enhanced Extended Discount Benefit Scheme	–	126	44	–	–	–	–	–	–
Cleanest Town Awards	–	–	507	–	–	–	–	–	–
Hostels	335	211	115	–	–	–	–	–	–
Mpembeni Modular Library	–	–	–	714	714	714	714	746	779
Richards Bay Airport Feasibility Study	–	800	–	1 000	1 000	1 000	–	–	–
Municipal Disaster Recovery Grant	–	–	–	–	21 166	21 166	–	–	–
Municipal Employment Initiative	–	–	–	2 000	1 500	1 500	–	–	–
<b>District Municipality:</b>	<b>769</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Provincial Golden Games	769	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>	<b>187</b>	<b>358</b>	<b>163</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Chieta Funding	186	342	163	–	–	–	–	–	–
Esquire Technologies - Computer supplies	1	–	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>	<b>391 456</b>	<b>491 484</b>	<b>437 070</b>	<b>504 462</b>	<b>525 345</b>	<b>525 345</b>	<b>551 827</b>	<b>597 533</b>	<b>639 714</b>



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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>EXPENDITURE:</b>									
<b><u>Capital expenditure of Transfers and Grants</u></b>									
<b>National Government:</b>	<b>151 105</b>	<b>182 255</b>	<b>174 051</b>	<b>194 114</b>	<b>194 614</b>	<b>194 614</b>	<b>218 836</b>	<b>199 536</b>	<b>204 022</b>
Municipal Infrastructure Grant (MIG)	–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant	126 105	152 755	130 146	139 814	139 814	139 814	145 536	127 377	133 289
Integrated National Electrification Programme Grant	–	–	–	–	–	–	14 000	8 359	8 733
Water Service Infrastructure Grant	25 000	25 000	40 000	50 000	50 000	50 000	55 000	59 500	62 000
Energy Efficiency and Demand Management	–	4 500	3 906	4 300	4 300	4 300	4 300	4 300	–
Municipal Excellence Award	–	–	–	–	500	500	–	–	–
<b>Provincial Government:</b>	<b>2 518</b>	<b>5 962</b>	<b>9 143</b>	<b>10 944</b>	<b>29 244</b>	<b>29 244</b>	<b>–</b>	<b>–</b>	<b>9 550</b>
<i>Cogta (Static Tanks)</i>	–	–	325	–	–	–	–	–	–
Sport and Recreation	2 281	5 962	6 752	10 944	10 944	10 944	–	–	9 550
Mpembeni Modular Library	–	–	185	–	–	–	–	–	–
Department of Human Settlements - Erf 10834 Brackenham	237	–	–	–	–	–	–	–	–
Dept of Arts and Culture (Generators and Boreholes)	–	–	1 302	–	–	–	–	–	–
Cleanest Town Awards	–	–	161	–	–	–	–	–	–
Libraries	–	–	419	–	–	–	–	–	–
Municipal Disaster Recovery Grant	–	–	–	–	18 300	18 300	–	–	–
<b>Other grant providers:</b>	<b>64</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<i>Esquire Technologies - Computer equipment</i>	64	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>	<b>153 687</b>	<b>188 217</b>	<b>183 194</b>	<b>205 058</b>	<b>223 858</b>	<b>223 858</b>	<b>218 836</b>	<b>199 536</b>	<b>213 572</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>545 143</b>	<b>679 701</b>	<b>620 264</b>	<b>709 520</b>	<b>749 203</b>	<b>749 203</b>	<b>770 663</b>	<b>797 069</b>	<b>853 286</b>

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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	800	–	–	–			–	–	–
Current year receipts	377 853	476 573	422 690	485 710	485 710	485 710	534 809	579 960	621 553
<b>Conditions met - transferred to revenue</b>	<b>378 653</b>	<b>476 573</b>	<b>422 690</b>	<b>485 710</b>	<b>485 710</b>	<b>485 710</b>	<b>534 809</b>	<b>579 960</b>	<b>621 553</b>
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	4 835	5 246	5 504	4 418	4 418	4 418	4 418	4 418	4 418
Current year receipts	12 545	14 811	13 131	18 752	39 635	39 635	17 018	17 573	18 161
<b>Conditions met - transferred to revenue</b>	<b>11 847</b>	<b>14 553</b>	<b>14 217</b>	<b>18 752</b>	<b>39 635</b>	<b>39 635</b>	<b>17 018</b>	<b>17 573</b>	<b>18 161</b>
Conditions still to be met - transferred to liabilities	5 246	5 504	4 418	4 418	4 418	4 418	4 418	4 418	4 418
<b>District Municipality:</b>									
Balance unspent at beginning of the year	169	169	169	169	169	169	169	169	169
Current year receipts	769	–	–	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>	<b>769</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities	169	169	169	169	169	169	169	169	169
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	1 248	1 064	1 189	1 134	1 134	1 134	1 134	1 134	1 134
Current year receipts	157	483	138	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>	<b>187</b>	<b>358</b>	<b>163</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities	1 064	1 189	1 134	1 134	1 134	1 134	1 134	1 134	1 134
<b>Total operating transfers and grants revenue</b>	<b>391 456</b>	<b>491 484</b>	<b>437 070</b>	<b>504 462</b>	<b>525 345</b>	<b>525 345</b>	<b>551 827</b>	<b>597 533</b>	<b>639 714</b>
<b>Total operating transfers and grants - CTBM</b>	<b>6 480</b>	<b>6 863</b>	<b>5 722</b>	<b>5 722</b>	<b>5 722</b>	<b>5 722</b>	<b>5 722</b>	<b>5 722</b>	<b>5 722</b>

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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	–	7 000	–	–	–	–	–	–	–
Current year receipts	157 634	175 255	174 051	194 114	194 614	194 614	218 836	199 536	204 022
<b>Conditions met - transferred to revenue</b>	<b>150 634</b>	<b>182 255</b>	<b>174 051</b>	<b>194 114</b>	<b>194 614</b>	<b>194 614</b>	<b>218 836</b>	<b>199 536</b>	<b>204 022</b>
Conditions still to be met - transferred to liabilities	7 000	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	4 996	10 929	4 967	5 428	5 428	5 428	5 428	5 428	5 428
Current year receipts	8 480	–	9 604	10 944	29 244	29 244	–	–	9 550
<b>Conditions met - transferred to revenue</b>	<b>2 518</b>	<b>5 962</b>	<b>9 143</b>	<b>10 944</b>	<b>29 244</b>	<b>29 244</b>	<b>–</b>	<b>–</b>	<b>9 550</b>
Conditions still to be met - transferred to liabilities	10 929	4 967	5 428	5 428	5 428	5 428	5 428	5 428	5 428
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	650	650	650	650	650	650	650	650	650
Current year receipts	64	–	–	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>	<b>64</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities	650	650	650	650	650	650	650	650	650
<b>Total capital transfers and grants revenue</b>	<b>153 216</b>	<b>188 217</b>	<b>183 194</b>	<b>205 058</b>	<b>223 858</b>	<b>223 858</b>	<b>218 836</b>	<b>199 536</b>	<b>213 572</b>
<b>Total capital transfers and grants - CTBM</b>	<b>18 579</b>	<b>5 617</b>	<b>6 078</b>	<b>6 078</b>	<b>6 078</b>	<b>6 078</b>	<b>6 078</b>	<b>6 078</b>	<b>6 078</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>544 672</b>	<b>679 701</b>	<b>620 264</b>	<b>709 520</b>	<b>749 203</b>	<b>749 203</b>	<b>770 663</b>	<b>797 069</b>	<b>853 286</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>25 059</b>	<b>12 480</b>	<b>11 800</b>	<b>11 800</b>	<b>11 800</b>	<b>11 800</b>	<b>11 800</b>	<b>11 800</b>	<b>11 800</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b><u>Cash Transfers to other Organs of State</u></b>									
<i>Empangeni SPCA</i>	217	225	203	233	233	233	243	251	258
<i>Richards Bay SPCA</i>	217	225	203	233	233	233	243	251	258
<i>Cultural Matters</i>	–	–	–	4 420	2 151	2 151	3 300	3 445	3 600
<i>Dolos Festival</i>	200	–	–	–	–	–	–	–	–
<i>Religious Sector</i>	50	–	–	–	–	–	–	–	–
<i>Operation Sukuma Sakhe Programmes</i>	42	–	–	–	–	–	–	–	–
<i>Diwali Festival</i>	50	80	–	–	–	–	–	–	–
<i>Community Outreach - Mayor</i>	100	65	–	–	–	–	–	–	–
<i>University Registrations</i>	179	180	–	–	–	–	–	–	–
<i>Bursaries Employees Children</i>	429	406	439	517	517	517	540	557	574
<i>DownStream Aluminium Centre For Technology (DACT)</i>	297	–	–	487	34	34	–	–	–
<i>Richards Bay FC</i>	2 500	3 000	3 000	–	–	–	–	–	–
<i>Umhlathuze Tourism Organisation</i>	194	290	300	487	487	487	543	567	593
<i>Mandela Day Celebrations</i>	390	–	100	–	–	–	–	–	–
<i>Sport Development - Sport Events</i>	–	–	–	3 497	1 292	1 292	3 400	3 550	3 709
<i>Federations - Netball</i>	50	–	18	–	–	–	–	–	–
<i>Soul and Jazz Experience</i>	2 500	2 623	2 625	–	–	–	–	–	–
<i>Madiba Jive</i>	200	250	250	–	–	–	–	–	–
<i>Music Festival</i>	16	–	–	–	–	–	–	–	–
<i>uMhlathuze 035 Experience</i>	1 000	–	–	–	–	–	–	–	–
<i>Spring Tour Music Festival</i>	500	500	–	–	–	–	–	–	–
<i>Jabulani Shandu eMatshana Tournament</i>	80	–	–	–	–	–	–	–	–
<i>035 Community Awards</i>	20	–	–	–	–	–	–	–	–
<i>International DJ Facebook All White One Man Show Picnic</i>	50	–	–	–	–	–	–	–	–
<i>Music Video shoot - Sondela by Ma-Afrika</i>	15	–	–	–	–	–	–	–	–
<i>Christmas with DJ Ankel</i>	30	–	–	–	–	–	–	–	–
<i>Sebenza Women's Awards</i>	100	–	–	–	–	–	–	–	–
<i>SANCA Zululand - Substance Abuse Treatment and Prevention Project</i>	80	–	–	–	–	–	–	–	–
<i>Christmas Party For Senior Citizens</i>	340	410	–	–	–	–	–	–	–
<i>Parenting Workshop For Children In Child Headed Families</i>	30	5	–	–	–	–	–	–	–
<i>Christmas Party for Children from Child Headed Families</i>	76	16	–	–	–	–	–	–	–

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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Cash Transfers to other Organs of State</b>									
Children-Back 2 School Campaign	24	14	–	–	–	–	–	–	–
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	250	–	–	–	–	–	–	–
Tono Boxing Promotion - Boxing South Africa	350	–	–	–	–	–	–	–	–
Group Training Studio	100	–	–	–	–	–	–	–	–
Special Events and Programmes	–	–	–	3 096	1 718	1 718	2 845	2 878	2 964
Temporary accommodation for occupants of J2506	29	–	–	–	–	–	–	–	–
Mjwara Family	–	600	–	487	487	487	509	496	518
Funerals	–	–	–	200	200	200	209	218	228
Funeral - Late Cllr Zuma	–	100	(10)	–	–	–	–	–	–
Funeral - Late Cllr Mpungose	–	86	–	–	–	–	–	–	–
Funeral - Late Cllr Ncanana	–	79	–	–	–	–	–	–	–
Funeral for Mr Mhlongo (Fire Dept)	–	72	–	–	–	–	–	–	–
Luh & Jay Pty Ltd	–	100	–	–	–	–	–	–	–
Imizwa-Vertebra Production Studio	–	88	–	–	–	–	–	–	–
Mthiya (Pty) Ltd Holdings Boxing Tournament	–	–	300	–	–	–	–	–	–
uMhlathuze Beauty Pagent 2022	–	–	36	–	–	–	–	–	–
Festivals - Amaciko	–	–	–	–	–	–	250	–	–
Festivals - Drama	–	–	–	–	–	–	250	–	–
Disaster Management	–	–	(5)	–	–	–	–	–	–
Youth Development	–	–	25	–	–	–	–	–	–
<b>Total Cash Transfers To Other Organs Of State:</b>	<b>12 936</b>	<b>9 663</b>	<b>7 483</b>	<b>13 656</b>	<b>7 351</b>	<b>7 351</b>	<b>12 332</b>	<b>12 212</b>	<b>12 702</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	<b>12 936</b>	<b>9 663</b>	<b>7 483</b>	<b>13 656</b>	<b>7 351</b>	<b>7 351</b>	<b>12 332</b>	<b>12 212</b>	<b>12 702</b>

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

Description  R thousand	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Non-Cash Transfers to other Organs of State</u></b>									
<i>Agricultural:Assistance and Support</i>	–	–	163	–	358	358	350	–	–
<i>Civil Funerals for Councilors</i>	–	–	233	–	143	143	–	–	–
<i>World Aids Day</i>	–	–	–	–	200	200	–	–	–
<i>Executive Mayor Campaigns</i>	–	–	–	–	783	783	–	–	–
<i>Ingoma Festival</i>	–	–	–	–	133	133	–	–	–
<i>Youth Development</i>	–	–	222	–	–	–	766	454	467
<i>Local Economic Development:Project Implementation - Baked Produce</i>	–	–	–	–	–	–	200	–	–
<i>Local Economic Development:Project Implementation - Poultry</i>	–	–	–	–	–	–	250	–	–
<i>Local Economic Development:Project Implementation - Skills Transfer: Brick</i>	–	–	–	–	–	–	150	–	–
<i>Local Economic Development:Project Implementation - Skills Transfer: Plum</i>	–	–	–	–	–	–	150	–	–
<i>Christmas Party For Senior Citizens</i>	–	–	518	–	–	–	–	–	–
<i>Youth Mngr - Strategic Partnership</i>	–	–	34	–	–	–	–	–	–
<i>Human Rights Day and Freedom Day</i>	–	–	106	–	–	–	–	–	–
<b>Total Non-Cash Transfers To Other Organs Of State:</b>	<b>–</b>	<b>–</b>	<b>1 276</b>	<b>–</b>	<b>1 616</b>	<b>1 616</b>	<b>1 866</b>	<b>454</b>	<b>467</b>
<b><u>Groups of Individuals</u></b>									
<i>Disaster Management</i>	446	124	520	561	561	561	561	585	612
<b>Total Non-Cash Grants To Groups Of Individuals:</b>	<b>446</b>	<b>124</b>	<b>520</b>	<b>561</b>	<b>561</b>	<b>561</b>	<b>561</b>	<b>585</b>	<b>612</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>	<b>446</b>	<b>124</b>	<b>1 796</b>	<b>561</b>	<b>2 177</b>	<b>2 177</b>	<b>2 427</b>	<b>1 039</b>	<b>1 079</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	<b>13 382</b>	<b>9 787</b>	<b>9 279</b>	<b>14 217</b>	<b>9 528</b>	<b>9 528</b>	<b>14 759</b>	<b>13 250</b>	<b>13 781</b>

## 2.8 Councillor and employee benefits

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

Summary of Employee and Councillor remuneration	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	19 668	19 264	21 427	24 293	24 293	24 293	25 905	27 200	28 561
Pension and UIF Contributions	2 889	2 821	3 005	3 507	3 507	3 507	3 654	3 837	4 029
Medical Aid Contributions	1 941	2 061	1 207	1 953	1 953	1 953	781	820	861
Motor Vehicle Allowance	4 028	4 154	2 176	3 767	3 767	3 767	1 928	2 024	2 126
Cellphone Allowance	2 953	2 904	2 713	3 770	3 770	3 770	3 243	3 405	3 576
<b>Sub Total - Councillors</b>	<b>31 478</b>	<b>31 204</b>	<b>30 528</b>	<b>37 291</b>	<b>37 291</b>	<b>37 291</b>	<b>35 510</b>	<b>37 287</b>	<b>39 152</b>
<b>% increase</b>	<b>–</b>	<b>(0.9%)</b>	<b>(2.2%)</b>	<b>22.2%</b>	<b>–</b>	<b>–</b>	<b>(4.8%)</b>	<b>5.0%</b>	<b>5.0%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	10 405	9 330	10 912	13 033	13 033	13 033	12 277	12 891	13 536
Pension and UIF Contributions	594	673	681	1 105	1 124	1 124	742	780	820
Medical Aid Contributions	251	202	179	253	253	253	119	125	131
Performance Bonus	1 464	545	235	2 430	2 430	2 430	2 176	2 286	2 400
Motor Vehicle Allowance	1 333	1 327	1 551	1 902	1 902	1 902	1 721	1 808	1 898
Cellphone Allowance	237	277	316	335	335	335	318	334	351
Other benefits and allowances	160	781	777	1 078	1 078	1 078	700	735	772
Payments in lieu of leave	332	507	149	827	827	827	1 041	1 254	1 317
<b>Sub Total - Senior Managers of Municipality</b>	<b>14 777</b>	<b>13 642</b>	<b>14 801</b>	<b>20 963</b>	<b>20 982</b>	<b>20 982</b>	<b>19 094</b>	<b>20 212</b>	<b>21 225</b>
<b>% increase</b>	<b>0.0%</b>	<b>(7.7%)</b>	<b>8.5%</b>	<b>41.6%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>(9.0%)</b>	<b>5.9%</b>	<b>5.0%</b>

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

Summary of Employee and Councillor remuneration	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	A	B	C	D	E	F	G	H	I
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	467 673	510 278	553 940	614 327	615 326	615 326	653 819	683 790	717 987
Pension and UIF Contributions	84 277	92 010	97 305	127 139	109 130	109 130	134 460	141 158	148 223
Medical Aid Contributions	41 888	45 033	46 598	62 723	51 284	51 284	63 523	66 703	70 041
Overtime	59 988	69 189	80 234	79 157	87 706	87 706	81 857	96 486	101 945
Motor Vehicle Allowance	48 687	51 569	55 185	66 131	64 770	64 770	71 143	74 703	78 442
Cellphone Allowance	3 893	5 800	6 123	8 322	5 537	5 537	7 569	7 951	8 352
Housing Allowances	4 067	4 046	3 987	5 941	4 060	4 060	4 981	5 239	5 505
Other benefits and allowances	74 583	82 372	87 150	94 428	92 885	92 885	100 204	105 217	110 468
Payments in lieu of leave	20 054	30 896	23 295	38 460	44 538	44 538	39 660	41 593	43 676
Long service awards	2 884	4 862	23 224	950	646	646	992	1 092	1 201
Post-retirement benefit obligations	26 530	40 953	40 452	46 068	45 784	45 784	35 259	39 435	44 111
<b>Sub Total - Other Municipal Staff</b>	<b>834 523</b>	<b>937 007</b>	<b>1 017 494</b>	<b>1 143 646</b>	<b>1 121 667</b>	<b>1 121 667</b>	<b>1 193 465</b>	<b>1 263 367</b>	<b>1 329 951</b>
<b>% increase</b>	<b>–</b>	<b>12.3%</b>	<b>8.6%</b>	<b>12.4%</b>	<b>(1.9%)</b>	<b>–</b>	<b>6.4%</b>	<b>5.9%</b>	<b>5.3%</b>
<b>Total Parent Municipality</b>	<b>880 778</b>	<b>981 853</b>	<b>1 062 823</b>	<b>1 201 899</b>	<b>1 179 939</b>	<b>1 179 939</b>	<b>1 248 069</b>	<b>1 320 865</b>	<b>1 390 328</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>880 778</b>	<b>981 853</b>	<b>1 062 823</b>	<b>1 201 899</b>	<b>1 179 939</b>	<b>1 179 939</b>	<b>1 248 069</b>	<b>1 320 865</b>	<b>1 390 328</b>
<b>% increase</b>	<b>–</b>	<b>11.5%</b>	<b>8.2%</b>	<b>13.1%</b>	<b>(1.8%)</b>	<b>–</b>	<b>5.8%</b>	<b>5.8%</b>	<b>5.3%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>849 300</b>	<b>950 649</b>	<b>1 032 294</b>	<b>1 164 608</b>	<b>1 142 648</b>	<b>1 142 648</b>	<b>1 212 559</b>	<b>1 283 579</b>	<b>1 351 176</b>



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

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
<b><u>Councillors</u></b>							
Speaker	1	786	152	48			986
Chief Whip	1	764	115	48			928
Executive Mayor	1	925	248	48			1 221
Deputy Executive Mayor	1	815	122	48			986
Executive Committee	8	5 065	1 089	1 266			7 420
Total for all other councillors	55	17 550	2 709	3 711			23 969
<b>Total Councillors</b>	<b>67</b>	<b>25 905</b>	<b>4 434</b>	<b>5 171</b>			<b>35 510</b>
<b><u>Senior Managers of the Municipality</u></b>							
City Manager (MM)	1	1 977	2	261	297		2 538
Chief Finance Officer	1	1 581	2	513	269		2 365
Deputy City Manager - Infrastructure and Technical Services	1	1 534	2	561	269		2 365
Deputy City Manager - Corporate Services	1	1 640	26	444	269		2 378
Deputy City Manager - City Development	1	1 525	106	466	269		2 365
Deputy City Manager - Community Services	1	1 358	247	492	269		2 365
Deputy City Manager - Chief Operations Officer	1	1 304	237	556	269		2 365
Deputy City Manager - Energy and Electrical Services	1	1 358	329	410	269		2 365
<b>Total Senior Managers of the Municipality</b>	<b>8</b>	<b>12 277</b>	<b>952</b>	<b>3 702</b>	<b>2 176</b>		<b>19 107</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	<b>75</b>	<b>38 181</b>	<b>5 386</b>	<b>8 873</b>	<b>2 176</b>		<b>54 617</b>

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

Summary of Personnel Numbers Number	2021/22			Current Year 2022/23			Budget Year 2023/24		
	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 Council Members)	67	67	–	67	67	–	67	67	–
<b>Municipal employees</b>	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	8	8	–	8	8	–	8	8	–
Other Managers	18	16	–	19	15	–	19	18	–
Professionals	426	364	–	367	336	–	367	342	–
<i>Finance</i>	55	51	–	47	47	–	47	47	–
<i>Spatial/town planning</i>	33	24	–	26	21	–	26	25	–
<i>Information Technology</i>	32	11	–	13	11	–	13	13	–
<i>Roads</i>	22	21	–	21	13	–	21	14	–
<i>Electricity</i>	41	34	–	39	39	–	39	39	–
<i>Water</i>	18	12	–	14	10	–	14	10	–
<i>Sanitation</i>	24	16	–	21	14	–	21	14	–
<i>Refuse</i>	10	8	–	8	7	–	8	7	–
<i>Other</i>	191	187	–	178	174	–	178	173	–
Technicians	556	476	–	554	537	–	554	547	–
<i>Finance</i>	31	23	–	35	32	–	35	35	–
<i>Spatial/town planning</i>	31	27	–	30	27	–	30	30	–
<i>Information Technology</i>	10	5	–	7	7	–	7	7	–
<i>Roads</i>	48	45	–	49	47	–	49	49	–
<i>Electricity</i>	60	51	–	46	45	–	46	45	–
<i>Water</i>	42	38	–	46	45	–	46	45	–
<i>Sanitation</i>	40	34	–	35	34	–	35	34	–
<i>Refuse</i>	13	10	–	8	8	–	8	8	–
<i>Other</i>	281	243	–	298	292	–	298	294	–
Clerks (Clerical and administrative)	311	289	–	353	347	–	353	351	–
Skilled agricultural and fishery workers	2	2	–	2	2	–	2	2	–
Craft and related trades	3	3	–	2	2	–	2	2	–
Plant and Machine Operators	131	113	–	75	69	–	75	68	–
Elementary Occupations	1 681	1 606	–	962	936	–	962	954	–
<b>TOTAL PERSONNEL NUMBERS</b>	<b>3 203</b>	<b>2 944</b>	<b>–</b>	<b>2 409</b>	<b>2 319</b>	<b>–</b>	<b>2 409</b>	<b>2 359</b>	<b>–</b>
<b>% increase</b>	<b>6.6%</b>	<b>1.3%</b>	<b>–</b>	<b>(24.8%)</b>	<b>(21.2%)</b>	<b>–</b>	<b>(24.8%)</b>	<b>(19.8%)</b>	<b>–</b>
<b>Total municipal employees headcount</b>	<b>3 136</b>	<b>2 877</b>	<b>–</b>	<b>2 342</b>	<b>2 252</b>	<b>–</b>	<b>2 342</b>	<b>2 292</b>	<b>–</b>
<b>Finance personnel headcount</b>	<b>269</b>	<b>219</b>	<b>–</b>	<b>208</b>	<b>208</b>	<b>–</b>	<b>208</b>	<b>208</b>	<b>–</b>
<b>Human Resources personnel headcount</b>	<b>46</b>	<b>35</b>	<b>–</b>	<b>37</b>	<b>35</b>	<b>–</b>	<b>37</b>	<b>36</b>	<b>–</b>

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

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

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue</b>															
<b>Exchange Revenue</b>															
Service charges - Electricity	146 623	178 864	189 863	196 586	151 032	169 341	173 561	175 299	181 556	171 813	214 157	201 636	2 150 331	2 365 364	2 601 901
Service charges - Water	43 888	71 054	56 424	35 872	57 330	49 756	35 379	39 736	67 869	37 183	51 515	42 965	588 970	630 198	680 614
Service charges - Waste Water Management	10 619	12 396	12 094	7 134	5 855	7 604	10 205	10 052	9 730	5 884	14 084	14 021	119 676	131 644	165 871
Service charges - Waste Management	11 956	15 245	15 221	8 978	7 368	9 233	12 568	7 566	5 730	4 559	9 465	6 902	114 792	121 679	131 413
Sales of Goods and Rendering of Services	275	850	247	1 800	1 819	1 929	1 226	1 193	214	761	823	1 228	12 366	12 737	13 119
Agency services	–	–	4 079	1 002	–	1 284	–	–	–	–	–	–	6 365	6 556	6 752
Interest earned from Receivables	5	6	6	6	6	0	–	–	–	–	–	–	29	30	31
Interest earned from Current and Non Current Assets	5 375	5 375	5 375	5 375	5 375	5 375	5 375	5 375	5 375	5 375	5 375	5 375	64 500	67 000	68 900
Rent on Land	19	58	17	124	125	133	83	83	15	52	57	85	850	875	902
Rental from Fixed Assets	918	344	1 183	1 046	1 301	1 558	1 435	1 436	1 585	1 182	1 712	2 373	16 074	18 175	21 235
Operational Revenue	632	676	659	625	694	511	656	664	1 622	681	671	535	8 625	9 064	9 535
<b>Non-Exchange Revenue</b>															
Property rates	87 906	62 636	61 236	45 619	38 784	36 284	55 440	77 104	68 037	60 452	77 158	66 176	736 829	773 671	823 959
Surcharges and Taxes	186	396	176	745	952	992	728	728	163	364	387	514	6 332	6 492	6 687
Fines, penalties and forfeits	351	1 082	316	2 294	2 318	2 458	1 645	1 474	272	970	1 048	1 526	15 754	16 226	16 713
Licence or Permits	–	–	2 327	572	–	733	–	–	–	–	–	–	3 632	3 741	3 853
Transfer and subsidies - Operational	221 672	3 622	3 177	–	266	188 314	84	927	133 765	–	–	–	551 827	597 533	639 714
Other Gains	31 759	46 422	31 091	29 713	34 432	37 462	40 635	34 421	42 882	35 227	61 782	108 675	534 500	558 641	586 832
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>562 183</b>	<b>399 027</b>	<b>383 490</b>	<b>337 490</b>	<b>307 657</b>	<b>512 965</b>	<b>339 020</b>	<b>356 058</b>	<b>518 815</b>	<b>324 503</b>	<b>438 234</b>	<b>452 011</b>	<b>4 931 451</b>	<b>5 319 626</b>	<b>5 778 030</b>

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

Description R thousand	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure</b>															
Employee related costs	96 812	97 795	98 391	97 819	97 267	108 365	98 900	97 367	98 104	97 062	97 085	127 592	1 212 559	1 283 579	1 351 176
Remuneration of councillors	2 959	2 959	2 959	2 959	2 959	2 959	2 959	2 959	2 959	2 959	2 959	2 957	35 510	37 287	39 152
Bulk purchases - electricity	173 321	173 489	101 074	101 297	107 596	109 961	114 972	105 625	112 601	103 684	117 485	171 024	1 492 128	1 711 471	2 014 401
Inventory Consumed	29 207	43 543	34 811	33 225	32 669	32 400	37 308	32 217	39 559	34 908	48 868	62 265	460 979	479 209	499 731
Debt impairment	14 340	14 340	14 340	14 340	14 340	14 340	14 340	14 340	14 340	14 340	14 340	16 145	173 883	187 668	203 996
Depreciation and amortisation	25 612	25 624	25 012	26 293	25 861	26 826	27 072	26 007	27 724	27 393	28 526	28 209	320 160	315 234	310 573
Interest	10 874	10 874	10 874	10 874	10 874	10 874	10 874	10 874	10 874	10 874	10 874	10 875	130 491	136 358	138 620
Contracted services	21 630	29 890	42 592	32 131	34 385	36 811	33 216	33 090	35 085	34 567	30 085	45 736	409 217	414 395	432 135
Transfers and subsidies	576	758	84	314	1 865	3 946	806	1 385	1 353	651	1 664	1 358	14 759	13 250	13 781
Operational costs	23 537	27 189	25 101	29 109	27 424	27 051	28 030	26 020	29 711	24 298	31 001	45 260	343 730	360 167	378 828
Other Losses	21 468	31 392	21 017	20 080	23 247	25 279	27 455	23 273	28 967	23 810	41 813	55 809	343 610	357 690	373 894
<b>Total Expenditure</b>	<b>420 335</b>	<b>457 853</b>	<b>376 255</b>	<b>368 442</b>	<b>378 486</b>	<b>398 812</b>	<b>395 932</b>	<b>373 156</b>	<b>401 277</b>	<b>374 546</b>	<b>424 700</b>	<b>567 230</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit)</b>	<b>141 848</b>	<b>(58 826)</b>	<b>7 235</b>	<b>(30 952)</b>	<b>(70 829)</b>	<b>114 153</b>	<b>(56 912)</b>	<b>(17 099)</b>	<b>117 538</b>	<b>(50 043)</b>	<b>13 534</b>	<b>(115 219)</b>	<b>(5 573)</b>	<b>23 318</b>	<b>21 743</b>
Transfers and subsidies - capital (monetary allocations)	81 524	2 150	–	20 900	1 634	51 052	516	–	61 061	–	–	–	218 836	199 536	213 572
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>223 372</b>	<b>(56 676)</b>	<b>7 235</b>	<b>(10 052)</b>	<b>(69 195)</b>	<b>165 205</b>	<b>(56 396)</b>	<b>(17 099)</b>	<b>178 599</b>	<b>(50 043)</b>	<b>13 534</b>	<b>(115 219)</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>
<b>Surplus(Deficit) for the year</b>	<b>223 372</b>	<b>(56 676)</b>	<b>7 235</b>	<b>(10 052)</b>	<b>(69 195)</b>	<b>165 205</b>	<b>(56 396)</b>	<b>(17 099)</b>	<b>178 599</b>	<b>(50 043)</b>	<b>13 534</b>	<b>(115 219)</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>

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

Description R thousand	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>															
Vote 1 - CITY DEVELOPMENT	2 020	1 133	3 284	762	770	3 806	515	1 438	2 846	324	351	2 177	19 425	14 729	12 157
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	67 517	15 300	15 244	9 083	7 474	53 743	12 642	7 640	41 437	4 609	9 519	11 445	255 653	261 418	275 145
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	273	838	6 653	3 348	1 793	3 917	1 193	1 192	213	752	812	3 393	24 379	25 355	26 392
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	518	317	220	386	517	13 201	501	534	468	298	523	3 773	21 256	22 421	33 230
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	426	173	1 017	959	1 073	1 242	1 133	1 074	1 140	1 017	1 309	2 504	13 066	15 168	18 241
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGIES	46	46	46	46	46	46	46	46	46	46	46	386	894	981	1 077
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	3	4	2	6	6	7	5	5	959	4	4	854	1 858	1 980	2 119
Vote 8 - FINANCIAL SERVICES	181 680	71 057	66 927	51 850	45 082	111 654	61 582	83 086	126 147	66 352	83 067	75 004	1 023 489	1 083 271	1 153 137
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	177 115	181 734	190 176	197 047	153 395	194 056	174 572	175 699	201 652	172 174	214 525	204 584	2 236 729	2 450 095	2 687 119
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MAINTENANCE	1	2	1	3	3	3	2	2	1	2	2	533	554	630	716
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	211 023	130 049	99 764	93 796	98 017	178 709	86 602	84 600	202 533	78 457	127 571	144 824	1 535 946	1 626 546	1 764 868
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	2 912	1	1	1	1	2 452	1	1	2 299	1	1	314	7 983	7 073	7 435
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	69	209	62	441	445	472	297	296	54	187	202	1 200	3 935	4 154	4 393
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	-	-	0	0	0	0	-	-	-	-	99	99	113	129
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	103	313	93	662	669	709	445	445	80	281	303	921	5 023	5 227	5 444
<b>Total Revenue by Vote</b>	<b>643 707</b>	<b>401 177</b>	<b>383 490</b>	<b>358 390</b>	<b>309 291</b>	<b>564 017</b>	<b>339 536</b>	<b>356 058</b>	<b>579 875</b>	<b>324 503</b>	<b>438 234</b>	<b>452 011</b>	<b>5 150 287</b>	<b>5 519 161</b>	<b>5 991 602</b>
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - CITY DEVELOPMENT	11 219	11 326	12 373	10 948	11 845	14 491	11 019	11 458	12 107	12 237	11 001	14 174	144 196	143 470	148 645
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	26 064	27 832	27 479	29 129	28 183	28 649	28 666	27 962	27 478	26 499	26 745	31 213	335 899	358 186	375 008
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	12 327	12 489	12 886	12 679	12 419	12 564	12 364	12 637	12 612	12 378	11 818	14 001	151 173	157 023	164 421
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	25 648	28 802	27 280	28 033	28 220	31 809	27 551	27 336	28 203	27 498	27 235	31 285	338 899	352 703	367 162
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	3 166	3 031	4 507	3 257	2 585	2 930	2 655	2 565	2 787	4 159	2 764	4 154	38 558	39 361	41 115
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGIES	3 412	2 565	1 278	3 408	3 716	4 260	3 926	3 755	3 924	3 786	3 580	4 783	42 392	43 344	45 263
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	816	702	1 402	1 154	989	1 251	1 017	982	1 477	822	665	2 594	13 870	14 283	14 934
Vote 8 - FINANCIAL SERVICES	(3 130)	320	(479)	568	1 600	1 873	2 645	534	3 115	1 050	3 653	13 397	25 146	26 576	29 101
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	210 642	214 028	141 733	142 632	149 173	151 443	158 444	146 110	156 324	146 549	158 909	224 457	2 000 444	2 251 191	2 577 584
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MAINTENANCE	1 088	989	1 012	1 630	1 560	1 642	1 568	1 509	1 551	1 601	1 511	2 809	18 470	19 266	20 072
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	124 330	151 651	139 458	128 931	132 055	138 529	139 704	129 825	143 664	130 562	167 725	204 788	1 731 222	1 794 258	1 871 384
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	645	727	866	729	720	795	670	1 180	840	748	688	1 132	9 738	10 172	10 646
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	2 022	1 306	4 146	3 137	2 853	5 780	2 909	4 766	4 290	3 911	5 640	13 692	54 450	55 307	57 838
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	853	853	1 008	853	932	966	947	853	945	909	894	999	11 010	11 503	12 053
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	1 232	1 234	1 306	1 354	1 640	1 831	1 848	1 685	1 961	1 837	1 875	3 755	21 557	19 667	21 063
<b>Total Expenditure by Vote</b>	<b>420 335</b>	<b>457 853</b>	<b>376 255</b>	<b>368 442</b>	<b>378 486</b>	<b>398 812</b>	<b>395 932</b>	<b>373 156</b>	<b>401 277</b>	<b>374 546</b>	<b>424 700</b>	<b>567 230</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>
<b>Surplus/(Deficit)</b>	<b>223 372</b>	<b>(56 676)</b>	<b>7 235</b>	<b>(10 052)</b>	<b>(69 195)</b>	<b>165 205</b>	<b>(56 396)</b>	<b>(17 099)</b>	<b>178 599</b>	<b>(50 043)</b>	<b>13 534</b>	<b>(115 219)</b>	<b>213 263</b>	<b>222 854</b>	<b>235 315</b>

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

Description R thousand	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue - Functional</b>															
<b>Governance and administration</b>	182 068	71 652	67 303	52 791	46 030	112 642	62 309	83 812	127 469	66 915	83 653	79 472	1 036 115	1 096 802	1 167 661
Executive and council	6	17	6	36	36	38	24	24	5	16	17	709	935	1 040	1 158
Finance and administration	182 061	71 635	67 298	52 755	45 994	112 604	62 284	83 787	127 464	66 899	83 636	78 689	1 035 106	1 095 678	1 166 407
Internal audit	-	-	-	-	-	-	-	-	-	-	-	74	74	85	97
<b>Community and public safety</b>	1 203	1 462	3 834	2 588	2 835	15 705	2 156	2 226	2 303	1 335	1 791	9 341	46 779	49 005	60 961
Community and social services	484	276	206	307	429	13 103	435	466	439	260	469	2 169	19 041	19 973	20 971
Sport and recreation	391	186	155	169	273	341	300	340	355	177	353	2 411	5 451	5 835	15 809
Public safety	290	879	261	1 857	1 876	1 989	1 250	1 249	227	789	852	4 266	15 783	16 595	17 474
Housing	39	120	3 212	255	258	273	171	171	1 282	108	117	469	6 476	6 570	6 672
Health	-	-	-	-	-	-	-	-	-	-	-	28	28	31	36
<b>Economic and environmental services</b>	25 021	945	6 480	1 894	337	24 747	246	1 174	19 762	158	191	4 258	85 214	64 988	64 598
Planning and development	4 858	913	43	296	299	5 758	201	1 124	3 835	127	137	1 940	19 529	13 793	11 447
Road transport	20 162	31	6 437	1 597	37	18 988	44	49	15 926	30	53	2 242	65 597	51 095	53 038
Environmental protection	1	1	1	1	1	1	1	1	1	1	1	76	89	100	113
<b>Trading services</b>	435 345	327 089	304 995	300 247	259 201	409 922	273 926	268 043	429 528	255 218	351 590	357 452	3 972 557	4 296 824	4 683 962
Energy sources	176 881	181 499	189 941	196 812	153 160	193 821	174 337	175 464	201 418	171 939	214 290	203 893	2 233 454	2 446 558	2 683 298
Water management	122 089	117 928	87 726	87 295	92 588	108 198	76 592	74 738	139 968	72 816	113 731	128 299	1 221 969	1 313 446	1 381 231
Waste water management	78 335	12 404	12 102	7 142	6 063	62 215	10 413	10 260	54 188	5 892	14 092	15 665	288 771	293 075	357 051
Waste management	58 040	15 257	15 227	8 999	7 389	45 688	12 584	7 582	33 955	4 570	9 477	9 595	228 363	243 744	262 383
<b>Other</b>	70	28	876	870	889	1 001	899	802	813	877	1 009	1 488	9 622	11 543	14 421
<b>Total Revenue - Functional</b>	643 707	401 177	383 490	358 390	309 291	564 017	339 536	356 058	579 875	324 503	438 234	452 011	5 150 287	5 519 161	5 991 602

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

Description R thousand	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure - Functional</b>															
<b>Governance and administration</b>	11 065	13 544	15 893	17 362	18 782	23 353	20 002	19 878	23 792	21 077	23 492	48 658	256 897	270 804	283 905
Executive and council	1 488	847	2 979	1 907	1 920	4 290	1 777	3 112	2 690	2 368	4 257	11 619	39 253	41 043	43 014
Finance and administration	9 868	13 187	12 876	15 383	17 300	18 852	18 371	16 594	20 896	18 378	19 168	36 704	217 576	229 690	240 816
Internal audit	(290)	(489)	37	72	(438)	211	(146)	172	207	331	67	335	68	71	75
<b>Community and public safety</b>	48 194	51 440	51 853	51 958	50 699	54 539	50 064	49 482	51 516	51 439	49 543	57 782	618 507	647 093	674 216
Community and social services	11 673	12 292	13 020	12 296	11 574	14 212	11 569	11 723	12 357	13 698	12 181	15 869	152 465	156 822	163 292
Sport and recreation	17 160	19 583	18 592	19 129	19 391	20 332	18 783	18 146	18 883	18 045	18 164	19 348	225 553	235 823	245 536
Public safety	16 497	16 682	17 125	17 567	16 916	17 042	16 804	16 759	17 167	16 848	16 149	19 183	204 740	218 212	228 764
Housing	2 438	2 456	2 613	2 460	2 392	2 525	2 402	2 358	2 632	2 353	2 467	2 870	29 964	30 182	30 291
Health	427	428	502	505	427	427	505	497	477	497	581	512	5 786	6 053	6 332
<b>Economic and environmental services</b>	33 111	33 080	34 146	34 498	33 260	34 853	32 386	32 807	33 122	33 150	33 010	38 883	406 304	405 479	420 129
Planning and development	7 838	7 852	8 509	7 949	8 684	11 060	7 978	8 814	8 637	9 248	7 967	11 401	105 936	105 018	109 735
Road transport	24 666	24 474	25 026	25 934	23 731	23 137	23 772	23 182	23 849	23 080	24 376	26 595	291 822	291 585	301 106
Environmental protection	607	754	611	615	845	656	636	810	636	823	667	887	8 546	8 877	9 288
<b>Trading services</b>	326 134	357 597	272 179	262 538	273 652	283 707	291 422	268 936	290 774	266 765	316 868	419 508	3 630 080	3 946 608	4 350 531
Energy sources	206 843	209 229	136 729	137 449	143 930	146 292	153 051	140 660	149 682	138 939	152 773	215 623	1 931 199	2 173 469	2 496 959
Water management	78 191	101 166	86 594	79 220	84 955	91 643	92 779	84 806	97 481	85 970	121 215	154 349	1 158 369	1 205 439	1 260 081
Waste water management	25 121	29 773	31 536	27 488	27 430	28 033	27 471	25 945	26 777	25 706	26 506	30 507	332 291	347 659	362 627
Waste management	15 980	17 429	17 320	18 380	17 338	17 740	18 122	17 524	16 835	16 150	16 375	19 030	208 221	220 041	230 864
<b>Other</b>	1 830	2 192	2 185	2 086	2 094	2 361	2 059	2 054	2 073	2 115	1 788	2 400	25 236	26 324	27 506
<b>Total Expenditure - Functional</b>	420 335	457 853	376 255	368 442	378 486	398 812	395 932	373 156	401 277	374 546	424 700	567 230	4 937 024	5 296 308	5 756 287
<b>Surplus/(Deficit)</b>	223 372	(56 676)	7 235	(10 052)	(69 195)	165 205	(56 396)	(17 099)	178 599	(50 043)	13 534	(115 219)	213 263	222 854	235 315

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

Description R thousand	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - CITY DEVELOPMENT	2 500	2 500	2 571	2 500	2 500	2 571	1 881	–	–	2 500	2 500	10	22 033	5 226	517
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	2 947	3 777	4 050	–	2 500	2 500	5 050	2 500	3 000	5 550	7 441	1 000	40 315	25 886	21 451
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	7 050	6 500	950	1 480	1 250	1 900	2 000	800	2 400	4 900	920	2 900	33 050	27 930	26 661
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	13 944	6 000	8 000	5 500	8 000	2 500	5 000	4 239	5 000	–	–	6 025	64 208	41 513	38 935
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	–	–	50	65	6 000	–	–	1 500	–	–	400	–	8 015	4 527	3 680
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - FINANCIAL SERVICES	–	150	–	44	–	–	–	–	–	–	–	–	194	217	217
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	–	–	2 500	5 500	19 200	8 580	13 250	9 827	29 427	16 369	19 824	15 429	139 905	95 058	76 805
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	–	30 200	17 959	30 100	30 800	37 800	28 175	42 304	42 000	51 925	33 626	42 250	387 138	396 102	389 733
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	–	–	–	20	28	–	–	–	–	–	–	–	48	56	55
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	–	–	–	1	–	–	–	–	–	–	–	–	1	2	2
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	–	3 000	500	3 500	–	3 000	1 000	2 000	2 000	2 000	3 000	1 000	21 000	31 668	52 000
<b>Capital multi-year expenditure sub-total</b>	<b>26 441</b>	<b>52 127</b>	<b>36 580</b>	<b>48 710</b>	<b>70 278</b>	<b>58 851</b>	<b>56 355</b>	<b>63 170</b>	<b>83 827</b>	<b>83 243</b>	<b>67 711</b>	<b>68 613</b>	<b>715 907</b>	<b>628 185</b>	<b>610 056</b>



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

Description R thousand	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<u>Single-year expenditure to be appropriated</u>															
Vote 1 - CITY DEVELOPMENT	-	-	-	-	117	-	-	-	-	-	-	-	117	133	131
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	-	-	23	506	-	1 735	-	500	-	-	216	-	2 980	4 247	4 618
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	15	55	-	96	-	75	5	25	-	5	2	2	280	318	313
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	256	2 535	340	2 564	560	760	1 927	1 700	800	820	250	1 010	13 522	14 168	17 167
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	-	26	-	-	-	-	-	-	-	-	-	300	326	3 029	5 029
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	-	-	700	2 798	1 500	1 499	-	-	1 000	1 000	200	-	8 697	13 984	15 077
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	13	50	-	-	80	61	-	50	3	101	-	-	358	408	402
Vote 8 - FINANCIAL SERVICES	-	-	-	-	150	-	-	63	-	-	-	-	213	242	238
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	-	-	250	250	830	3 850	4 422	2 934	4 750	8 564	5 247	6 000	37 097	56 421	73 991
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	-	-	5 525	500	-	2 800	500	2 100	2 300	2 131	2 000	2 400	20 256	23 642	20 825
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	-	-	-	-	-	5	-	-	-	-	50	39	94	106	105
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	-	-	-	45	-	-	-	-	-	50	-	-	95	107	106
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	-	500	-	-	1 000	-	-	-	-	500	1 000	-	3 000	11 000	11 500
<b>Capital single-year expenditure sub-total</b>	<b>284</b>	<b>3 166</b>	<b>6 838</b>	<b>6 759</b>	<b>4 237</b>	<b>10 785</b>	<b>6 854</b>	<b>7 372</b>	<b>8 853</b>	<b>13 171</b>	<b>8 965</b>	<b>9 751</b>	<b>87 034</b>	<b>127 805</b>	<b>149 502</b>
<b>Total Capital Expenditure</b>	<b>26 725</b>	<b>55 293</b>	<b>43 418</b>	<b>55 469</b>	<b>74 515</b>	<b>69 636</b>	<b>63 209</b>	<b>70 542</b>	<b>92 680</b>	<b>96 414</b>	<b>76 676</b>	<b>78 364</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>

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

Description R thousand	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital Expenditure - Functional</b>															
<b>Governance and administration</b>	13	226	1 000	3 295	10 787	8 490	10 400	7 366	6 392	9 765	5 057	6 000	68 791	87 874	92 024
Executive and council	–	–	–	45	23	–	–	–	–	50	–	–	118	134	132
Finance and administration	13	226	1 000	3 250	10 764	8 490	10 400	7 366	6 392	9 715	5 057	6 000	68 673	87 740	91 892
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>	15 816	15 085	9 363	10 063	9 810	5 465	8 977	7 259	8 200	5 770	1 436	10 235	107 478	83 367	83 992
Community and social services	8 756	6 035	8 473	5 560	8 320	3 595	5 711	4 739	7 000	3 050	–	9 835	71 074	54 753	54 012
Sport and recreation	7 050	9 000	840	3 984	1 490	1 600	3 216	2 000	1 200	2 670	1 170	400	34 620	26 222	27 735
Public safety	10	50	50	519	–	270	50	520	–	50	266	–	1 785	2 392	2 245
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>	2 505	6 505	7 080	6 405	13 317	9 081	10 981	19 305	11 100	22 136	17 443	29 457	155 315	121 852	118 754
Planning and development	2 500	2 500	2 571	2 500	2 500	2 576	1 881	–	–	2 500	2 550	49	22 127	5 332	622
Road transport	5	4 005	4 509	3 405	10 700	6 505	8 600	19 305	11 100	19 505	14 893	29 408	131 940	115 887	117 501
Environmental protection	–	–	–	500	117	–	500	–	–	131	–	–	1 248	633	631
<b>Trading services</b>	2 947	33 477	25 975	35 706	40 601	46 600	32 851	36 612	66 988	58 743	52 740	32 673	465 913	456 721	458 710
Energy sources	–	–	2 500	5 500	17 001	5 500	7 277	7 008	28 788	16 319	20 614	15 429	125 935	83 265	78 664
Water management	–	24 250	15 900	24 750	16 500	25 000	14 500	16 539	18 500	20 000	17 000	9 544	202 482	216 549	253 757
Waste water management	–	5 450	3 575	5 450	7 100	14 600	11 075	13 065	19 700	22 425	15 126	7 700	125 266	145 514	113 468
Waste management	2 947	3 777	4 000	6	–	1 500	–	–	–	–	–	–	12 230	11 393	12 821
<b>Other</b>	5 444	–	–	–	–	–	–	–	–	–	–	–	5 444	6 176	6 078
<b>Total Capital Expenditure - Functional</b>	<b>26 725</b>	<b>55 293</b>	<b>43 418</b>	<b>55 469</b>	<b>74 515</b>	<b>69 636</b>	<b>63 209</b>	<b>70 542</b>	<b>92 680</b>	<b>96 414</b>	<b>76 676</b>	<b>78 364</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>
<b>Funded by:</b>															
National Government	2 947	6 277	6 500	3 000	16 000	19 500	25 000	26 500	27 000	35 000	32 806	18 306	218 836	199 536	204 022
Transfers recognised - capital	2 947	6 277	6 500	3 000	16 000	19 500	25 000	26 500	27 000	35 000	32 806	18 306	218 836	199 536	213 572
Borrowing	9 500	24 250	21 659	38 000	43 829	37 730	30 753	29 857	52 039	48 064	27 535	43 354	406 569	373 829	360 800
Internally generated funds	14 278	24 766	15 259	14 469	14 686	12 406	7 457	14 185	13 641	13 350	16 335	16 705	177 536	182 626	185 186
<b>Total Capital Funding</b>	<b>26 725</b>	<b>55 293</b>	<b>43 418</b>	<b>55 469</b>	<b>74 515</b>	<b>69 636</b>	<b>63 209</b>	<b>70 542</b>	<b>92 680</b>	<b>96 414</b>	<b>76 676</b>	<b>78 364</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>

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

MONTHLY CASH FLOWS  R thousand	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Cash Receipts By Source</b>															
Property rates	84 214	60 005	58 664	43 704	37 156	34 761	53 112	73 866	65 180	57 913	73 918	63 397	705 891	741 186	789 362
Service charges - electricity revenue	162 378	198 083	210 264	217 709	167 260	187 537	192 211	194 135	201 064	190 274	237 168	223 302	2 381 384	2 619 522	2 881 475
Service charges - water revenue	47 089	76 237	60 541	38 489	61 512	53 385	37 959	42 635	72 820	39 895	55 273	46 099	631 936	676 171	730 265
Service charges - sanitation revenue	11 393	13 300	12 976	7 654	6 282	8 158	10 949	10 786	10 440	6 313	15 111	15 044	128 407	141 247	177 972
Service charges - refuse revenue	12 831	16 366	16 333	9 651	7 924	9 926	13 498	8 130	6 151	4 899	10 164	7 418	123 293	130 686	141 135
Rental of facilities and equipment	1 042	391	1 355	1 200	1 490	1 782	1 642	1 641	1 810	1 354	1 958	2 714	18 380	20 794	24 309
Interest earned - external investments	5 378	5 378	5 378	5 378	5 378	5 375	5 375	5 375	5 375	5 375	5 375	5 375	64 515	67 015	68 916
Fines, penalties and forfeits	210	649	189	1 376	1 391	1 475	987	884	163	582	629	915	9 450	9 734	10 026
Agency Services	–	–	7 018	1 724	–	2 209	–	–	–	–	–	–	10 951	11 280	11 618
Transfers and subsidies - Operational	221 672	3 622	3 177	–	266	188 314	84	927	133 765	–	–	–	551 827	597 533	639 714
Other revenue	2 646	4 418	3 531	5 739	5 489	5 143	4 713	4 563	4 142	4 006	3 866	4 524	52 779	54 673	56 709
<b>Cash Receipts by Source</b>	<b>548 853</b>	<b>378 451</b>	<b>379 426</b>	<b>332 625</b>	<b>294 148</b>	<b>498 065</b>	<b>320 530</b>	<b>342 942</b>	<b>500 909</b>	<b>310 612</b>	<b>403 462</b>	<b>368 789</b>	<b>4 678 813</b>	<b>5 069 841</b>	<b>5 531 500</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	81 524	2 150	–	20 900	1 634	51 052	516	–	61 061	–	–	–	218 836	199 536	213 572
Borrowing long term/refinancing	–	–	–	–	–	371 000	–	–	–	–	–	35 569	406 569	373 829	360 800
<b>Total Cash Receipts by Source</b>	<b>630 377</b>	<b>380 601</b>	<b>379 426</b>	<b>353 525</b>	<b>295 782</b>	<b>920 117</b>	<b>321 046</b>	<b>342 942</b>	<b>561 970</b>	<b>310 612</b>	<b>403 462</b>	<b>404 358</b>	<b>5 304 218</b>	<b>5 643 205</b>	<b>6 105 872</b>

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

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Cash Payments by Type</b>															
Employee related costs	(92 334)	(93 235)	(93 812)	(93 190)	(92 690)	(103 717)	(94 327)	(92 779)	(93 570)	(92 430)	(92 480)	(96 247)	(1 130 810)	(1 195 062)	(1 255 414)
Remuneration of councillors	(4 966)	(5 050)	(5 069)	(5 121)	(5 068)	(5 140)	(5 065)	(5 080)	(5 027)	(5 124)	(5 101)	(5 358)	(61 169)	(64 282)	(67 552)
Interest	(10 874)	(10 874)	(10 874)	(10 874)	(10 874)	(10 874)	(10 874)	(10 874)	(10 874)	(10 874)	(10 874)	(10 875)	(130 491)	(136 358)	(138 620)
Bulk purchases - Electricity	(199 319)	(199 512)	(116 235)	(116 492)	(123 735)	(126 456)	(132 218)	(121 469)	(129 491)	(119 236)	(135 107)	(196 677)	(1 715 947)	(1 968 192)	(2 316 562)
Acquisitions - water & other inventory	(9 099)	(12 852)	(8 876)	(8 394)	(10 017)	(10 878)	(11 615)	(9 400)	(12 231)	(9 811)	(16 694)	(22 065)	(141 932)	(148 176)	(154 844)
Other materials	(12 349)	(18 852)	(19 807)	(19 672)	(14 428)	(12 425)	(15 290)	(14 911)	(16 077)	(15 790)	(14 374)	(17 409)	(191 383)	(197 887)	(205 471)
Contracted services	(25 303)	(34 983)	(49 007)	(37 656)	(40 216)	(42 989)	(39 142)	(38 142)	(41 662)	(39 875)	(35 238)	(53 203)	(477 416)	(483 671)	(504 338)
Transfers and subsidies - other	(576)	(758)	(84)	(314)	(1 865)	(3 946)	(806)	(1 385)	(1 353)	(651)	(1 664)	(1 358)	(14 759)	(13 250)	(13 781)
Other expenditure	(16 259)	(18 181)	(15 712)	(19 507)	(20 260)	(19 230)	(20 218)	(18 520)	(21 333)	(19 137)	(23 085)	(35 703)	(247 146)	(259 684)	(273 695)
<b>Cash Payments by Type</b>	<b>(371 080)</b>	<b>(394 298)</b>	<b>(319 476)</b>	<b>(311 220)</b>	<b>(319 154)</b>	<b>(335 654)</b>	<b>(329 555)</b>	<b>(312 560)</b>	<b>(331 616)</b>	<b>(312 928)</b>	<b>(334 617)</b>	<b>(438 895)</b>	<b>(4 111 053)</b>	<b>(4 466 561)</b>	<b>(4 930 277)</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	(30 734)	(63 587)	(49 931)	(63 789)	(85 692)	(80 082)	(72 691)	(81 123)	(106 582)	(110 876)	(88 177)	(90 119)	(923 382)	(869 389)	(873 491)
Repayment of borrowing	–	–	–	–	–	(72 812)	–	–	–	–	–	(76 121)	(148 933)	(180 087)	(225 685)
<b>Total Cash Payments by Type</b>	<b>(401 814)</b>	<b>(457 884)</b>	<b>(369 407)</b>	<b>(375 009)</b>	<b>(404 846)</b>	<b>(488 548)</b>	<b>(402 246)</b>	<b>(393 682)</b>	<b>(438 198)</b>	<b>(423 804)</b>	<b>(422 794)</b>	<b>(605 135)</b>	<b>(5 183 367)</b>	<b>(5 516 037)</b>	<b>(6 029 452)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>228 563</b>	<b>(77 283)</b>	<b>10 019</b>	<b>(21 484)</b>	<b>(109 064)</b>	<b>431 569</b>	<b>(81 200)</b>	<b>(50 741)</b>	<b>123 772</b>	<b>(113 192)</b>	<b>(19 332)</b>	<b>(200 777)</b>	<b>120 850</b>	<b>127 168</b>	<b>76 419</b>
Cash/cash equivalents at the month/year begin:	536 117	764 680	687 396	697 416	675 931	566 867	998 437	917 237	866 496	990 268	877 076	857 744	536 117	656 967	784 135
Cash/cash equivalents at the month/year end:	764 680	687 396	697 416	675 931	566 867	998 437	917 237	866 496	990 268	877 076	857 744	656 967	656 967	784 135	860 554

## 2.10 Contracts having future budgetary implications

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

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

Description  R thousand	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b><u>Expenditure Obligation By Contract</u></b>													
Fidelity Security Services	–	12 944	13 513	14 121	14 757	15 406	16 084	16 791	17 530	18 302	19 107	19 948	178 502
Freeman Security Services	–	31 865	33 267	34 764	36 328	37 927	39 596	41 338	43 157	45 056	47 038	49 108	439 443
Select Security Services T/A CRG	–	16 620	17 351	18 132	18 948	19 781	20 652	21 560	22 509	23 499	24 533	25 613	229 198
Mafoko Security Services	–	920	–	–	–	–	–	–	–	–	–	–	920
Prosecure	–	7 426	7 753	8 102	8 467	8 839	9 228	9 634	10 058	10 501	10 963	11 445	102 416
Unitrade 1047 CC T/A Isindingo Security	–	7 877	8 223	8 593	8 980	9 375	9 788	10 218	10 668	11 137	11 627	12 139	108 627
Animal Pound	574	792	827	853	878	905	932	932	932	932	932	932	10 421
Camera Operations	1 003	1 200	906	946	988	1 033	1 079	1 079	1 079	1 079	1 079	1 079	12 552
<i>Meshing Fees KZN Sharks Board</i>	2 822	2 936	2 936	3 066	3 204	3 348	3 499	3 499	3 499	3 499	3 499	3 499	39 303
Khanali Trading (Pty) Ltd	–	225	–	–	–	–	–	–	–	–	–	–	225
Manyathi Group	–	182	–	–	–	–	–	–	–	–	–	–	182
Khanali Trading (Pty) Ltd	–	353	–	–	–	–	–	–	–	–	–	–	353
Khanali Trading (Pty) Ltd	–	182	–	–	–	–	–	–	–	–	–	–	182
Lekos Towing	–	376	–	–	–	–	–	–	–	–	–	–	376
Zanobanzi (Pty)Ltd	–	350	–	–	–	–	–	–	–	–	–	–	350
Lekos Towing	–	128	–	–	–	–	–	–	–	–	–	–	128
Lekos Towing	–	128	–	–	–	–	–	–	–	–	–	–	128
Manyathi Group	–	448	–	–	–	–	–	–	–	–	–	–	448
Free Security Services	–	231	–	–	–	–	–	–	–	–	–	–	231
Zanobanzi (Pty)Ltd	–	126	–	–	–	–	–	–	–	–	–	–	126
Zanobanzi (Pty)Ltd	–	126	–	–	–	–	–	–	–	–	–	–	126

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

Description	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>R thousand</b>													
<b><u>Expenditure Obligation By Contract</u></b>													
Lekos Towing	–	498	–	–	–	–	–	–	–	–	–	–	498
Khanali Trading (Pty) Ltd	–	858	–	–	–	–	–	–	–	–	–	–	858
Zanobanzi (Pty) Ltd	–	478	–	–	–	–	–	–	–	–	–	–	478
Ilungelo Lamatiwane	–	303	–	–	–	–	–	–	–	–	–	–	303
World Focus	–	225	–	–	–	–	–	–	–	–	–	–	225
World Focus 123 CC	–	190	–	–	–	–	–	–	–	–	–	–	190
Delta Built Environment Consultants Pty Ltd	3 026	2 110	555	617	681	747	473	–	–	–	–	–	8 209
<b>Total Operating Expenditure Implication</b>	<b>7 426</b>	<b>90 097</b>	<b>85 332</b>	<b>89 193</b>	<b>93 231</b>	<b>97 361</b>	<b>101 330</b>	<b>105 052</b>	<b>109 432</b>	<b>114 004</b>	<b>118 778</b>	<b>123 762</b>	<b>1 134 997</b>
<b><u>Capital Expenditure Obligation By Contract</u></b>													
ZAI Esikhaleni Intersection 8/2/1/umh04	2 000	1 440	1 440	–	–	–	–	–	–	–	–	–	4 880
Leomat Esikhaleni Intersection	1 600	16 000	16 000	–	–	–	–	–	–	–	–	–	33 600
Mariswe Rural Road Projects 8/2/1/umh89	3 900	3 000	3 000	1 600	2 500	–	–	–	–	–	–	–	14 000
Ilifa Empangeni A Rank 8/2/1/490	300	10 000	10 000	6 300	7 000	5 000	4 500	–	–	–	–	–	43 100
HN Consulting 8/2/1/umh 338 CIA Phase 1	320	5 300	5 300	3 200	300	–	–	–	–	–	–	–	14 420
Ilifa CBD south 8/2/1/umh338	–	3 200	3 200	2 400	2 000	1 600	500	–	–	–	–	–	12 900
Mariswe Mzingazi Bridge	–	8 800	8 800	3 430	3 000	700	–	–	–	–	–	–	24 730
Isibuko Development Planners CC	–	1 459	–	–	–	–	–	–	–	–	–	–	1 459
HN Consulting (Pty) Ltd UMH388 - 18/19	–	2 184	1 000	–	–	–	–	–	–	–	–	–	3 184
Scribante Mining (Pty) Ltd UMH605 - 19/20	–	65 521	4 000	–	–	–	–	–	–	–	–	–	69 521
Mariswe Consulting (Pty) Ltd UMH338 - 18/19	–	5 000	14 000	–	–	–	–	–	–	–	–	–	19 000
Mariswe Consulting (Pty) Ltd UMH324 - 17/18	–	–	18 006	–	–	–	–	–	–	–	–	–	18 006
Ilifa Africa Engineers UMH490 - 17/18 Empangeni	–	10 000	–	–	–	–	–	–	–	–	–	–	10 000
SKYV Consulting	–	–	8 000	–	–	–	–	–	–	–	–	–	8 000
<b>Total Capital Expenditure Implication</b>	<b>8 120</b>	<b>131 905</b>	<b>92 746</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>276 801</b>
<b>Total Parent Expenditure Implication</b>	<b>15 546</b>	<b>222 001</b>	<b>178 078</b>	<b>106 123</b>	<b>108 031</b>	<b>104 661</b>	<b>106 330</b>	<b>105 052</b>	<b>109 432</b>	<b>114 004</b>	<b>118 778</b>	<b>123 762</b>	<b>1 411 797</b>

## 2.11 Capital expenditure details

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

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>224 268</b>	<b>212 034</b>	<b>344 518</b>	<b>331 559</b>	<b>317 382</b>	<b>317 382</b>	<b>228 317</b>	<b>246 003</b>	<b>253 300</b>
Roads Infrastructure	56 087	41 341	95 022	52 000	51 500	51 500	57 646	33 984	29 500
<i>Roads</i>	52 558	35 624	89 156	37 991	32 991	32 991	49 146	20 984	13 500
<i>Road Structures</i>	3 529	5 717	5 706	14 009	18 509	18 509	8 500	13 000	16 000
<i>Road Furniture</i>	–	–	161	–	–	–	–	–	–
Storm water Infrastructure	–	–	1 320	14 100	1 100	1 100	4 000	1 000	1 000
<i>Storm water Conveyance</i>	–	–	1 320	14 100	1 100	1 100	4 000	1 000	1 000
Electrical Infrastructure	19 603	11 675	14 883	10 302	14 865	14 865	39 171	37 575	49 072
<i>HV Substations</i>	–	–	–	–	–	–	2 000	8 345	26 103
<i>HV Transmission Conductors</i>	257	–	–	–	–	–	–	–	–
<i>MV Networks</i>	2 644	4 099	10 303	10 302	14 365	14 365	33 171	25 230	16 321
<i>LV Networks</i>	16 702	7 577	4 580	–	500	500	4 000	4 000	6 648
Water Supply Infrastructure	106 412	136 778	223 040	226 219	218 735	218 735	79 500	125 500	125 191
<i>Boreholes</i>	1 478	–	640	3 000	1 146	1 146	4 000	5 000	5 000
<i>Reservoirs</i>	3 849	2 191	8 922	5 000	3 439	3 439	–	–	–
<i>Pump Stations</i>	–	–	–	–	–	–	14 500	35 000	12 000
<i>Bulk Mains</i>	6 906	33 068	18 823	22 000	22 257	22 257	–	–	5 614
<i>Distribution</i>	88 735	97 096	192 083	181 219	176 893	176 893	46 000	70 500	87 577
<i>Distribution Points</i>	5 445	4 423	2 572	15 000	15 000	15 000	15 000	15 000	15 000

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Capital expenditure on new assets by Asset Class/Sub-class</u></b>									
Sanitation Infrastructure	41 089	19 515	9 508	20 000	23 249	23 249	34 000	39 840	43 428
<i>Reticulation</i>	5 741	10 705	1 462	15 000	15 573	15 573	34 000	39 840	43 428
<i>Waste Water Treatment Works</i>	–	300	–	–	–	–	–	–	–
<i>Outfall Sewers</i>	35 348	8 511	8 046	5 000	7 677	7 677	–	–	–
Solid Waste Infrastructure	–	–	–	5 000	3 995	3 995	6 000	2 000	2 000
<i>Waste Transfer Stations</i>	–	–	–	5 000	3 995	3 995	6 000	2 000	2 000
Coastal Infrastructure	–	776	209	3 500	3 500	3 500	8 000	6 000	3 000
<i>Sand Pumps</i>	–	116	–	2 000	2 000	2 000	3 000	3 000	3 000
<i>Piers</i>	–	660	209	1 500	1 500	1 500	5 000	3 000	–
Information and Communication Infrastructure	1 075	1 948	535	438	438	438	–	104	109
<i>Data Centres</i>	1 075	1 872	367	438	438	438	–	104	109
<i>Core Layers</i>	–	76	–	–	–	–	–	–	–
<i>Distribution Layers</i>	–	–	168	–	–	–	–	–	–
<b><u>Community Assets</u></b>	<b>16 404</b>	<b>7 995</b>	<b>23 581</b>	<b>87 764</b>	<b>267 995</b>	<b>267 995</b>	<b>61 998</b>	<b>17 738</b>	<b>15 520</b>
Community Facilities	12 780	3 822	419	65 564	67 484	67 484	57 998	14 738	15 520
<i>Halls</i>	–	658	–	–	–	–	5 350	6 000	7 500
<i>Centres</i>	738	–	–	–	–	–	–	–	–
<i>Fire/Ambulance Stations</i>	–	–	–	1 200	1 200	1 200	5 000	5 225	5 460
<i>Libraries</i>	189	–	419	–	–	–	42	50	60
<i>Parks</i>	–	–	–	–	–	–	–	1 400	2 500
<i>Stalls</i>	1 272	3 164	–	64 364	66 284	66 284	47 606	2 063	–
<i>Taxi Ranks/Bus Terminals</i>	10 581	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	3 624	4 174	23 162	22 200	200 511	200 511	4 000	3 000	–
<i>Outdoor Facilities</i>	3 624	4 174	23 162	22 200	200 511	200 511	4 000	3 000	–



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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Capital expenditure on new assets by Asset Class/Sub-class</u></b>									
<b><u>Other assets</u></b>	<b>2 032</b>	<b>1 864</b>	<b>742</b>	<b>18 503</b>	<b>7 352</b>	<b>7 352</b>	<b>6 800</b>	<b>9 180</b>	<b>10 368</b>
Operational Buildings	2 032	1 864	742	13 003	7 201	7 201	6 800	9 180	10 368
Municipal Offices	2 032	1 864	742	9 003	7 201	7 201	4 800	7 090	8 184
Depots	–	–	–	4 000	–	–	2 000	2 090	2 184
Housing	–	–	–	5 500	151	151	–	–	–
Social Housing	–	–	–	5 500	151	151	–	–	–
<b><u>Intangible Assets</u></b>	<b>23 738</b>	<b>1 504</b>	<b>–</b>	<b>1 500</b>	<b>1 500</b>	<b>1 500</b>	<b>100</b>	<b>6 762</b>	<b>5 906</b>
Licences and Rights	23 738	1 504	–	1 500	1 500	1 500	100	6 762	5 906
Computer Software and Applications	23 738	1 504	–	1 500	1 500	1 500	100	6 762	5 906
<b><u>Computer Equipment</u></b>	<b>214</b>	<b>3 058</b>	<b>4 303</b>	<b>5 750</b>	<b>7 682</b>	<b>7 682</b>	<b>5 712</b>	<b>5 145</b>	<b>5 741</b>
Computer Equipment	214	3 058	4 303	5 750	7 682	7 682	5 712	5 145	5 741
<b><u>Furniture and Office Equipment</u></b>	<b>1 527</b>	<b>945</b>	<b>373</b>	<b>1 837</b>	<b>1 157</b>	<b>1 157</b>	<b>2 293</b>	<b>3 629</b>	<b>2 924</b>
Furniture and Office Equipment	1 527	945	373	1 837	1 157	1 157	2 293	3 629	2 924
<b><u>Machinery and Equipment</u></b>	<b>27 706</b>	<b>8 901</b>	<b>29 556</b>	<b>60 178</b>	<b>49 517</b>	<b>49 517</b>	<b>71 833</b>	<b>81 512</b>	<b>85 858</b>
Machinery and Equipment	27 706	8 901	29 556	60 178	49 517	49 517	71 833	81 512	85 858
<b><u>Transport Assets</u></b>	<b>5 115</b>	<b>12 307</b>	<b>8 789</b>	<b>13 100</b>	<b>23 200</b>	<b>23 200</b>	<b>18 579</b>	<b>14 248</b>	<b>17 453</b>
Transport Assets	5 115	12 307	8 789	13 100	23 200	23 200	18 579	14 248	17 453
<b><u>Land</u></b>	<b>237</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Land	237	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on new assets</b>	<b>301 242</b>	<b>248 608</b>	<b>411 863</b>	<b>520 190</b>	<b>675 785</b>	<b>675 785</b>	<b>395 631</b>	<b>384 216</b>	<b>397 070</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>32 085</b>	<b>78 313</b>	<b>173 144</b>	<b>142 800</b>	<b>194 694</b>	<b>194 694</b>	<b>207 014</b>	<b>180 415</b>	<b>161 434</b>
Roads Infrastructure	9 075	17 660	14 957	34 000	27 712	27 712	28 000	36 000	40 085
<i>Roads</i>	8 476	10 343	9 330	26 000	22 800	22 800	21 000	25 000	17 085
<i>Road Structures</i>	599	7 147	5 627	8 000	4 912	4 912	7 000	11 000	23 000
<i>Road Furniture</i>	–	169	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	500	1 000	1 000
<i>Drainage Collection</i>	–	–	–	–	–	–	500	1 000	1 000
Electrical Infrastructure	17 111	34 890	112 867	41 300	40 900	40 900	82 783	32 366	14 583
<i>Power Plants</i>	–	341	–	–	–	–	–	–	–
<i>HV Substations</i>	784	–	70 679	16 800	16 215	16 215	18 000	3 000	–
<i>HV Switching Station</i>	–	26 873	13 662	18 400	11 585	11 585	9 550	–	–
<i>HV Transmission Conductors</i>	9 422	–	17 726	–	2 000	2 000	13 100	4 000	–
<i>MV Switching Stations</i>	–	3 855	–	–	–	–	–	–	–
<i>MV Networks</i>	2 279	3 821	6 894	3 800	6 800	6 800	35 095	17 655	12 733
<i>LV Networks</i>	4 626	–	3 906	2 300	4 300	4 300	7 038	7 711	1 850
Water Supply Infrastructure	3 228	23 481	37 042	50 500	118 151	118 151	85 000	100 049	97 766
<i>Reservoirs</i>	–	–	–	–	7 363	7 363	–	–	–
<i>Water Treatment Works</i>	–	–	5 784	5 500	54 630	54 630	4 000	7 881	5 000
<i>Bulk Mains</i>	180	–	21 680	–	23 119	23 119	–	–	–
<i>Distribution</i>	3 048	10 330	8 041	42 000	33 039	33 039	77 000	85 500	87 766
<i>Distribution Points</i>	–	13 150	1 537	3 000	–	–	4 000	6 668	5 000

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>32 085</b>	<b>78 313</b>	<b>173 144</b>	<b>142 800</b>	<b>194 694</b>	<b>194 694</b>	<b>207 014</b>	<b>180 415</b>	<b>161 434</b>
Sanitation Infrastructure	965	1 858	8 279	15 500	6 431	6 431	9 600	10 500	7 500
<i>Pump Station</i>	741	1 858	–	12 000	4 931	4 931	9 100	10 000	7 000
<i>Reticulation</i>	225	–	1 263	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>	–	–	7 016	3 500	1 500	1 500	500	500	500
Coastal Infrastructure	440	425	–	1 500	1 500	1 500	1 131	500	500
<i>Piers</i>	440	425	–	1 500	1 500	1 500	1 131	500	500
Information and Communication Infrastructure	1 265	–	–	–	–	–	–	–	–
<i>Data Centres</i>	1 265	–	–	–	–	–	–	–	–
<b>Community Assets</b>	<b>4 445</b>	<b>4 589</b>	<b>1 869</b>	<b>2 600</b>	<b>–</b>	<b>–</b>	<b>23 500</b>	<b>13 050</b>	<b>7 350</b>
Community Facilities	4 445	–	1 784	1 000	–	–	4 000	8 000	6 300
<i>Halls</i>	4 445	–	1 784	–	–	–	2 000	5 000	1 500
<i>Museums</i>	–	–	–	–	–	–	–	1 000	–
<i>Cemeteries/Crematoria</i>	–	–	–	–	–	–	2 000	2 000	4 800
<i>Airports</i>	–	–	–	1 000	–	–	–	–	–
Sport and Recreation Facilities	–	4 589	85	1 600	–	–	19 500	5 050	1 050
<i>Outdoor Facilities</i>	–	4 589	85	1 600	–	–	19 500	5 050	1 050

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Investment properties</b>	-	-	-	-	1 000	1 000	-	-	-
Revenue Generating	-	-	-	-	1 000	1 000	-	-	-
Improved Property	-	-	-	-	1 000	1 000	-	-	-
<b>Other assets</b>	11 532	332	311	11 150	7 559	7 559	11 739	14 662	12 819
Operational Buildings	11 532	332	311	11 150	7 559	7 559	11 739	14 662	12 819
Municipal Offices	11 532	332	311	11 150	7 559	7 559	11 739	14 662	12 819
<b>Intangible Assets</b>	-	-	9 577	-	1 005	1 005	3 972	4 964	5 000
Licences and Rights	-	-	9 577	-	1 005	1 005	3 972	4 964	5 000
Water Rights	-	-	9 577	-	1 005	1 005	-	-	-
Computer Software and Applications	-	-	-	-	-	-	3 972	4 964	5 000
<b>Computer Equipment</b>	-	25	-	-	-	-	-	-	-
Computer Equipment	-	25	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	104	104	104	94	106	105
Furniture and Office Equipment	-	-	-	104	104	104	94	106	105
<b>Machinery and Equipment</b>	-	2 628	-	1 500	9 100	9 100	7 440	11 480	5 000
Machinery and Equipment	-	2 628	-	1 500	9 100	9 100	7 440	11 480	5 000
<b>Transport Assets</b>	-	625	-	-	877	877	-	-	-
Transport Assets	-	625	-	-	877	877	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>48 063</b>	<b>86 512</b>	<b>184 901</b>	<b>158 154</b>	<b>214 338</b>	<b>214 338</b>	<b>253 759</b>	<b>224 677</b>	<b>191 708</b>
<b>Renewal of Existing Assets as % of total capex</b>	263.8%	19.8%	27.6%	18.9%	19.8%	19.8%	31.6%	29.7%	25.2%
<b>Renewal of Existing Assets as % of deprecn"</b>	13.5%	24.8%	55.7%	48.4%	62.9%	62.9%	79.3%	71.3%	61.7%

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>15 550</b>	<b>26 662</b>	<b>11 418</b>	<b>97 802</b>	<b>83 010</b>	<b>83 010</b>	<b>101 916</b>	<b>105 851</b>	<b>124 769</b>
Roads Infrastructure	–	(1 757)	38	15 800	3 100	3 100	11 869	26 265	32 748
<i>Roads</i>	–	(1 757)	38	15 800	3 100	3 100	11 869	26 265	32 748
Electrical Infrastructure	8 691	2 870	402	–	–	–	–	8 000	10 000
<i>MV Networks</i>	8 691	2 870	402	–	–	–	–	8 000	10 000
Water Supply Infrastructure	3 731	3 907	–	15 500	5 907	5 907	27 382	15 000	19 300
<i>Reservoirs</i>	–	–	–	4 500	–	–	5 982	10 000	6 500
<i>Pump Stations</i>	–	3 135	–	4 000	–	–	–	–	2 000
<i>Water Treatment Works</i>	–	–	–	6 000	4 355	4 355	15 900	4 500	8 800
<i>Distribution</i>	3 731	772	–	1 000	1 553	1 553	5 500	500	2 000
Sanitation Infrastructure	3 127	20 136	9 792	57 800	65 224	65 224	54 541	42 700	47 900
<i>Pump Station</i>	–	–	–	10 900	7 311	7 311	–	12 000	11 900
<i>Reticulation</i>	–	692	2 853	–	900	900	5 000	–	–
<i>Waste Water Treatment Works</i>	3 127	18 758	–	21 300	25 227	25 227	7 700	7 700	8 000
<i>Outfall Sewers</i>	–	686	6 938	25 600	31 787	31 787	41 841	23 000	28 000
Solid Waste Infrastructure	–	137	552	5 302	5 378	5 378	4 724	7 386	7 821
<i>Waste Transfer Stations</i>	–	137	552	5 302	5 378	5 378	4 724	7 386	7 821
Information and Communication Infrastructure	–	1 369	634	3 400	3 400	3 400	3 400	6 500	7 000
<i>Data Centres</i>	–	1 369	634	3 400	3 400	3 400	3 400	6 500	7 000

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Community Assets</b>	<b>2 668</b>	<b>17 532</b>	<b>11 586</b>	<b>43 230</b>	<b>42 230</b>	<b>42 230</b>	<b>38 191</b>	<b>25 300</b>	<b>27 222</b>
Community Facilities	2 668	5 165	574	25 400	25 200	25 200	31 641	17 600	13 111
Halls	–	1 222	–	–	–	–	2 000	1 600	1 000
Fire/Ambulance Stations	–	–	–	400	200	200	–	–	–
Libraries	–	–	416	–	–	–	250	–	270
Cemeteries/Crematoria	2 668	–	–	–	–	–	–	–	711
Taxi Ranks/Bus Terminals	–	3 944	158	25 000	25 000	25 000	29 391	16 000	11 130
Sport and Recreation Facilities	–	12 367	11 012	17 830	17 030	17 030	6 550	7 700	14 111
Indoor Facilities	–	–	–	800	–	–	1 000	2 000	1 500
Outdoor Facilities	–	12 367	11 012	17 030	17 030	17 030	5 550	5 700	12 611
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>10 500</b>	<b>13 700</b>	<b>13 700</b>	<b>5 444</b>	<b>6 176</b>	<b>6 078</b>
Revenue Generating	–	–	–	10 500	13 700	13 700	5 444	6 176	6 078
Improved Property	–	–	–	10 500	13 700	13 700	5 444	6 176	6 078
<b>Other assets</b>	<b>–</b>	<b>4 633</b>	<b>8 329</b>	<b>5 200</b>	<b>14 000</b>	<b>14 000</b>	<b>8 000</b>	<b>9 770</b>	<b>12 710</b>
Operational Buildings	–	2 850	8 329	5 200	14 000	14 000	8 000	9 770	12 710
Municipal Offices	–	2 686	8 329	4 700	13 500	13 500	7 800	9 270	12 210
Workshops	–	–	–	300	300	300	–	–	–
Yards	–	–	–	200	200	200	200	500	500
Stores	–	164	–	–	–	–	–	–	–
Housing	–	1 783	–	–	–	–	–	–	–
Staff Housing	–	1 783	–	–	–	–	–	–	–
<b>Intangible Assets</b>	<b>–</b>	<b>53 992</b>	<b>40 769</b>	<b>–</b>	<b>38 546</b>	<b>38 546</b>	<b>–</b>	<b>–</b>	<b>–</b>
Licences and Rights	–	53 992	40 769	–	38 546	38 546	–	–	–
Computer Software and Applications	–	53 992	40 769	–	38 546	38 546	–	–	–
<b>Total Capital Expenditure on upgrading of existing a</b>	<b>18 218</b>	<b>102 819</b>	<b>72 101</b>	<b>156 732</b>	<b>191 486</b>	<b>191 486</b>	<b>153 551</b>	<b>147 097</b>	<b>170 779</b>
<b>Upgrading of Existing Assets as % of total capex</b>	<b>0.0%</b>	<b>23.5%</b>	<b>10.8%</b>	<b>18.8%</b>	<b>17.7%</b>	<b>17.7%</b>	<b>19.1%</b>	<b>19.5%</b>	<b>22.5%</b>
<b>Upgrading of Existing Assets as % of deprecn"</b>	<b>5.1%</b>	<b>29.5%</b>	<b>21.7%</b>	<b>48.0%</b>	<b>56.2%</b>	<b>56.2%</b>	<b>48.0%</b>	<b>46.7%</b>	<b>55.0%</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	<b>442 703</b>	<b>279 307</b>	<b>301 476</b>	<b>569 649</b>	<b>584 942</b>	<b>584 942</b>	<b>318 669</b>	<b>332 697</b>	<b>347 704</b>
Roads Infrastructure	102 677	64 252	62 247	139 783	159 406	159 406	78 235	81 819	85 614
<i>Roads</i>	58 221	61 543	56 682	97 325	116 997	116 997	66 607	69 697	72 971
<i>Road Structures</i>	25 300	412	1 054	13 296	13 296	13 296	2 226	2 327	2 433
<i>Road Furniture</i>	19 155	2 297	4 511	29 163	29 113	29 113	9 402	9 795	10 210
Storm water Infrastructure	47 654	7 846	2 447	33 240	33 983	33 983	13 583	14 193	14 842
<i>Drainage Collection</i>	12 286	5 104	1 727	11 442	13 442	13 442	7 012	7 331	7 670
<i>Storm water Conveyance</i>	35 368	2 742	720	21 798	20 541	20 541	6 571	6 862	7 172
Electrical Infrastructure	127 841	55 323	77 197	176 991	176 851	176 851	86 414	89 962	94 089
<i>HV Transmission Conductors</i>	4 702	4 786	5 291	7 890	8 920	8 920	8 237	8 559	8 897
<i>MV Substations</i>	5 485	841	–	2 798	2 398	2 398	804	829	866
<i>MV Networks</i>	95 505	46 759	52 733	136 232	135 882	135 882	54 174	56 286	58 895
<i>LV Networks</i>	22 149	2 937	19 173	30 072	29 652	29 652	23 199	24 289	25 432
Water Supply Infrastructure	101 463	107 326	117 126	132 998	135 944	135 944	87 784	91 727	95 701
<i>Boreholes</i>	352	–	623	344	143	143	359	370	381
<i>Water Treatment Works</i>	1 280	–	5 144	1 422	1 422	1 422	1 484	1 530	1 576
<i>Distribution</i>	91 275	106 650	109 403	128 994	132 890	132 890	83 604	87 394	91 210
<i>Distribution Points</i>	8 557	676	1 956	2 239	1 489	1 489	2 337	2 433	2 534
Sanitation Infrastructure	60 310	44 290	41 781	84 281	77 399	77 399	50 190	52 425	54 772
<i>Pump Station</i>	29 521	7 250	11 936	35 221	34 721	34 721	13 673	14 268	14 890
<i>Reticulation</i>	27 184	23 134	20 413	31 468	31 224	31 224	22 111	23 145	24 228
<i>Waste Water Treatment Works</i>	3 605	13 906	5 839	11 532	7 305	7 305	8 080	8 407	8 752
<i>Toilet Facilities</i>	–	–	3 594	6 060	4 149	4 149	6 327	6 605	6 902

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	<b>442 703</b>	<b>279 307</b>	<b>301 476</b>	<b>569 649</b>	<b>584 942</b>	<b>584 942</b>	<b>318 669</b>	<b>332 697</b>	<b>347 704</b>
Rail Infrastructure	2 016	271	677	1 267	1 270	1 270	1 326	1 384	1 446
<i>Rail Lines</i>	2 016	271	677	1 267	1 270	1 270	1 326	1 384	1 446
Coastal Infrastructure	743	–	–	1 089	89	89	1 137	1 187	1 241
<i>Revetments</i>	743	–	–	1 089	89	89	1 137	1 187	1 241
<b><u>Community Assets</u></b>	<b>75 754</b>	<b>27 933</b>	<b>45 625</b>	<b>106 380</b>	<b>106 560</b>	<b>106 560</b>	<b>50 905</b>	<b>53 361</b>	<b>55 944</b>
Community Facilities	66 904	26 510	44 364	97 540	97 540	97 540	48 525	50 872	53 338
<i>Halls</i>	2 815	732	627	4 105	4 105	4 105	914	943	973
<i>Fire/Ambulance Stations</i>	392	82	149	532	532	532	250	262	274
<i>Libraries</i>	691	171	385	1 090	1 090	1 090	464	486	509
<i>Cemeteries/Crematoria</i>	3 710	1 653	1 287	4 518	4 518	4 518	2 072	2 153	2 235
<i>Parks</i>	58 710	23 833	41 856	86 299	86 299	86 299	44 717	46 916	49 229
<i>Public Open Space</i>	–	–	–	72	72	72	25	26	27
<i>Public Ablution Facilities</i>	554	–	58	876	876	876	80	84	88
<i>Taxi Ranks/Bus Terminals</i>	33	39	2	49	49	49	2	2	2
Sport and Recreation Facilities	8 850	1 424	1 262	8 839	9 019	9 019	2 380	2 490	2 606
<i>Outdoor Facilities</i>	8 850	1 424	1 262	8 839	9 019	9 019	2 380	2 490	2 606
<b><u>Heritage assets</u></b>	<b>83</b>	<b>–</b>	<b>20</b>	<b>131</b>	<b>131</b>	<b>131</b>	<b>26</b>	<b>27</b>	<b>28</b>
Historic Buildings	83	–	20	131	131	131	26	27	28



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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>									
<b><u>Other assets</u></b>	<b>26 600</b>	<b>7 527</b>	<b>9 003</b>	<b>28 847</b>	<b>29 166</b>	<b>29 166</b>	<b>11 597</b>	<b>12 125</b>	<b>12 683</b>
Operational Buildings	26 139	7 210	8 929	28 120	28 439	28 439	11 515	12 039	12 592
Municipal Offices	26 139	7 210	8 929	28 120	28 439	28 439	11 515	12 039	12 592
Housing	460	316	74	727	727	727	82	86	90
Social Housing	460	316	74	727	727	727	82	86	90
<b><u>Computer Equipment</u></b>	<b>11 958</b>	<b>1 740</b>	<b>4 861</b>	<b>8 280</b>	<b>8 280</b>	<b>8 280</b>	<b>8 115</b>	<b>8 450</b>	<b>8 806</b>
Computer Equipment	11 958	1 740	4 861	8 280	8 280	8 280	8 115	8 450	8 806
<b><u>Furniture and Office Equipment</u></b>	<b>58</b>	<b>–</b>	<b>–</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>80</b>	<b>84</b>	<b>88</b>
Furniture and Office Equipment	58	–	–	77	77	77	80	84	88
<b><u>Machinery and Equipment</u></b>	<b>36 065</b>	<b>16 080</b>	<b>28 313</b>	<b>22 949</b>	<b>22 723</b>	<b>22 723</b>	<b>24 496</b>	<b>25 474</b>	<b>26 506</b>
Machinery and Equipment	36 065	16 080	28 313	22 949	22 723	22 723	24 496	25 474	26 506
<b><u>Transport Assets</u></b>	<b>50 147</b>	<b>36 415</b>	<b>37 182</b>	<b>69 625</b>	<b>69 625</b>	<b>69 625</b>	<b>51 085</b>	<b>53 262</b>	<b>55 526</b>
Transport Assets	50 147	36 415	37 182	69 625	69 625	69 625	51 085	53 262	55 526
<b>Total Repairs and Maintenance Expenditure</b>	<b>643 369</b>	<b>369 002</b>	<b>426 478</b>	<b>805 938</b>	<b>821 503</b>	<b>821 503</b>	<b>464 972</b>	<b>485 481</b>	<b>507 283</b>
<b>R&amp;M as a % of PPE</b>	10.4%	6.2%	6.8%	11.7%	11.7%	11.7%	6.2%	6.1%	6.0%
<b>R&amp;M as % Operating Expenditure</b>	19.4%	8.8%	9.4%	17.4%	17.7%	28.8%	9.4%	9.2%	8.8%

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Depreciation by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	<b>244 261</b>	<b>245 605</b>	<b>217 591</b>	<b>217 550</b>	<b>209 880</b>	<b>209 880</b>	<b>184 464</b>	<b>171 618</b>	<b>166 070</b>
Roads Infrastructure	53 847	52 015	51 166	45 187	50 156	50 156	54 284	44 225	42 882
<i>Roads</i>	43 264	42 497	42 818	36 697	41 775	41 775	45 036	36 831	35 241
<i>Road Structures</i>	4 036	3 995	3 868	3 266	3 908	3 908	4 330	4 590	4 843
<i>Road Furniture</i>	6 547	5 523	4 480	5 223	4 473	4 473	4 918	2 804	2 797
Storm water Infrastructure	16 895	17 144	16 694	14 627	17 160	17 160	17 110	17 188	16 533
<i>Drainage Collection</i>	3 546	3 491	3 456	2 856	3 456	3 456	3 364	3 382	3 202
<i>Storm water Conveyance</i>	13 342	13 645	13 231	11 765	13 697	13 697	13 738	13 798	13 323
<i>Attenuation</i>	7	7	7	6	7	7	7	7	7
Electrical Infrastructure	26 401	23 712	25 685	22 561	25 592	25 592	25 132	25 264	23 731
<i>HV Substations</i>	11 506	9 533	10 224	7 770	9 957	9 957	9 842	9 574	9 637
<i>HV Switching Station</i>	–	70	37	520	56	56	82	96	96
<i>HV Transmission Conductors</i>	1 250	1 075	1 611	1 177	1 934	1 934	1 790	1 865	1 684
<i>MV Substations</i>	1 690	1 725	1 781	1 513	1 757	1 757	1 693	1 485	1 485
<i>MV Networks</i>	8 528	8 444	8 491	7 190	8 324	8 324	8 468	9 221	7 686
<i>LV Networks</i>	3 427	2 866	3 539	4 391	3 565	3 565	3 258	3 024	3 144
Water Supply Infrastructure	86 046	86 786	72 677	76 669	68 008	68 008	55 197	53 106	51 512
<i>Boreholes</i>	111	81	81	94	82	82	99	141	168
<i>Reservoirs</i>	13 055	12 885	8 234	10 900	8 310	8 310	8 353	5 982	6 016
<i>Pump Stations</i>	127	203	224	900	265	265	272	572	696
<i>Water Treatment Works</i>	7 424	7 703	6 728	6 756	6 865	6 865	6 877	6 727	5 451
<i>Bulk Mains</i>	51 355	50 612	38 589	41 142	38 832	38 832	25 717	25 604	24 466
<i>Distribution</i>	13 974	15 301	18 820	16 876	13 654	13 654	13 879	14 081	14 715

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Depreciation by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	<b>244 261</b>	<b>245 605</b>	<b>217 591</b>	<b>217 550</b>	<b>209 880</b>	<b>209 880</b>	<b>184 464</b>	<b>171 618</b>	<b>166 070</b>
Sanitation Infrastructure	57 388	62 310	47 167	53 156	44 670	44 670	28 324	27 145	26 542
<i>Pump Station</i>	3 578	3 648	3 763	3 181	3 200	3 200	3 201	2 808	2 719
<i>Reticulation</i>	49 410	54 925	37 988	44 555	36 856	36 856	20 504	20 493	19 798
<i>Waste Water Treatment Works</i>	2 679	2 233	3 232	2 147	3 095	3 095	3 027	2 140	2 206
<i>Outfall Sewers</i>	1 722	1 503	2 183	3 273	1 519	1 519	1 592	1 704	1 821
Solid Waste Infrastructure	548	544	535	574	540	540	574	610	637
<i>Waste Transfer Stations</i>	40	40	40	165	45	45	85	140	169
<i>Waste Separation Facilities</i>	508	504	495	409	495	495	489	470	468
Rail Infrastructure	92	88	96	691	118	118	178	352	485
<i>Rail Lines</i>	92	88	96	75	81	81	80	81	81
<i>Rail Structures</i>	–	–	–	616	37	37	98	271	405
Coastal Infrastructure	686	651	1 265	1 655	1 276	1 276	1 218	1 259	1 182
<i>Sand Pumps</i>	–	–	–	580	4	4	9	40	60
<i>Piers</i>	–	–	–	521	7	7	13	57	60
<i>Promenades</i>	686	651	1 265	554	1 265	1 265	1 196	1 162	1 063
Information and Communication Infrastructure	2 357	2 356	2 307	2 430	2 360	2 360	2 448	2 469	2 566
<i>Data Centres</i>	–	–	–	522	19	19	107	227	353
<i>Core Layers</i>	2 357	2 356	2 307	1 908	2 342	2 342	2 341	2 242	2 213

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Depreciation by Asset Class/Sub-class</u></b>									
<b><u>Community Assets</u></b>	<b>25 686</b>	<b>24 888</b>	<b>24 859</b>	<b>24 231</b>	<b>24 330</b>	<b>24 330</b>	<b>23 074</b>	<b>21 887</b>	<b>18 795</b>
Community Facilities	13 305	12 907	13 100	12 573	12 183	12 183	11 623	11 517	9 036
Halls	3 018	3 017	2 903	2 963	2 993	2 993	2 605	2 201	2 015
Centres	–	–	–	197	197	197	206	206	207
Crèches	197	221	218	179	218	218	217	213	137
Clinics/Care Centres	289	229	248	229	248	248	151	147	117
Fire/Ambulance Stations	1 431	1 388	1 332	1 159	1 334	1 334	1 265	1 191	920
Museums	–	–	–	–	–	–	–	6	6
Libraries	1 209	1 146	1 131	975	941	941	851	837	646
Cemeteries/Crematoria	978	847	838	681	838	838	798	791	805
Parks	2 853	2 853	2 847	2 311	2 847	2 847	2 848	2 850	1 667
Public Ablution Facilities	446	417	425	368	425	425	387	396	309
Stalls	–	–	–	1 004	11	11	165	292	292
Airports	100	90	86	79	87	87	71	63	43
Taxi Ranks/Bus Terminals	2 785	2 699	3 070	2 428	2 043	2 043	2 060	2 325	1 872
Sport and Recreation Facilities	12 381	11 981	11 759	11 658	12 146	12 146	11 451	10 370	9 760
Indoor Facilities	–	–	–	–	–	–	3	18	27
Outdoor Facilities	12 381	11 981	11 759	11 658	12 146	12 146	11 448	10 352	9 733
<b><u>Investment properties</u></b>	<b>540</b>	<b>520</b>	<b>495</b>	<b>938</b>	<b>499</b>	<b>499</b>	<b>497</b>	<b>478</b>	<b>511</b>
Revenue Generating	540	520	495	938	499	499	497	478	511
Improved Property	540	520	495	938	499	499	497	478	511

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b><u>Depreciation by Asset Class/Sub-class</u></b>									
<b><u>Other assets</u></b>	<b>25 301</b>	<b>26 278</b>	<b>19 103</b>	<b>21 258</b>	<b>19 510</b>	<b>19 510</b>	<b>19 615</b>	<b>18 830</b>	<b>15 824</b>
Operational Buildings	14 832	15 807	11 353	12 642	11 658	11 658	11 760	11 685	9 670
Municipal Offices	12 253	13 002	9 134	10 797	9 405	9 405	9 498	9 594	7 894
Workshops	23	23	50	19	63	63	64	60	50
Yards	2 557	2 783	2 170	1 820	2 183	2 183	2 182	2 007	1 689
Depots	–	–	–	6	8	8	16	24	37
Housing	10 469	10 471	7 749	8 616	7 852	7 852	7 855	7 145	6 153
Staff Housing	1 374	1 374	1 081	1 115	1 081	1 081	1 083	868	747
Social Housing	9 095	9 097	6 668	7 501	6 771	6 771	6 772	6 277	5 406
<b><u>Intangible Assets</u></b>	<b>7 420</b>	<b>10 944</b>	<b>30 120</b>	<b>21 444</b>	<b>36 830</b>	<b>36 830</b>	<b>37 270</b>	<b>35 927</b>	<b>36 963</b>
Licences and Rights	7 420	10 944	30 120	21 444	36 830	36 830	37 270	35 927	36 963
Water Rights	–	–	92	–	240	240	240	240	240
Computer Software and Applications	7 420	10 944	30 029	21 444	36 591	36 591	37 031	35 687	36 723
<b><u>Computer Equipment</u></b>	<b>5 138</b>	<b>2 620</b>	<b>2 686</b>	<b>3 097</b>	<b>3 671</b>	<b>3 671</b>	<b>3 836</b>	<b>3 741</b>	<b>4 221</b>
Computer Equipment	5 138	2 620	2 686	3 097	3 671	3 671	3 836	3 741	4 221
<b><u>Furniture and Office Equipment</u></b>	<b>2 921</b>	<b>1 850</b>	<b>1 689</b>	<b>1 735</b>	<b>1 757</b>	<b>1 757</b>	<b>1 762</b>	<b>1 654</b>	<b>1 369</b>
Furniture and Office Equipment	2 921	1 850	1 689	1 735	1 757	1 757	1 762	1 654	1 369
<b><u>Machinery and Equipment</u></b>	<b>30 505</b>	<b>25 351</b>	<b>24 773</b>	<b>26 111</b>	<b>32 101</b>	<b>32 101</b>	<b>36 580</b>	<b>46 104</b>	<b>54 005</b>
Machinery and Equipment	30 505	25 351	24 773	26 111	32 101	32 101	36 580	46 104	54 005
<b><u>Transport Assets</u></b>	<b>13 706</b>	<b>11 066</b>	<b>10 903</b>	<b>10 190</b>	<b>11 958</b>	<b>11 958</b>	<b>13 062</b>	<b>14 994</b>	<b>12 816</b>
Transport Assets	13 706	11 066	10 903	10 190	11 958	11 958	13 062	14 994	12 816
<b>Total Depreciation</b>	<b>355 478</b>	<b>349 123</b>	<b>332 220</b>	<b>326 552</b>	<b>340 537</b>	<b>340 537</b>	<b>320 160</b>	<b>315 234</b>	<b>310 573</b>

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

Vote Description	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
<b>Capital expenditure</b>							
Vote 1 - CITY DEVELOPMENT	22 150	5 359	648	694	728	728	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	43 295	30 133	26 069	27 841	23 424	23 424	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	280	318	313	334	351	351	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	46 572	42 098	43 828	37 258	37 747	37 747	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	64 534	44 542	43 964	43 468	48 341	48 341	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGIES	16 712	18 511	18 757	19 855	20 675	20 675	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	358	408	402	429	450	450	–
Vote 8 - FINANCIAL SERVICES	407	459	455	487	510	510	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	177 002	151 479	150 796	159 611	166 088	166 088	–
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES	–	–	–	–	–	–	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	407 394	419 744	410 558	423 184	418 002	418 002	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	94	106	105	112	117	117	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	143	163	161	171	180	180	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	1	2	2	2	2	2	0
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	24 000	42 668	63 500	74 500	74 500	74 500	0
<b>Total Capital Expenditure</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>	<b>787 946</b>	<b>791 114</b>	<b>791 114</b>	<b>0</b>

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

Vote Description	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
<b>Future operational costs by vote</b>							
Vote 1 - CITY DEVELOPMENT	144 196	143 470	148 645	153 885	160 256	160 256	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	335 899	358 186	375 008	391 117	408 838	408 838	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	151 173	157 023	164 421	171 118	178 936	178 936	–
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	338 899	352 703	367 162	382 544	399 986	399 986	–
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	38 558	39 361	41 115	42 703	44 683	44 683	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGIES	42 392	43 344	45 263	46 939	48 817	48 817	–
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	13 870	14 283	14 934	15 508	16 164	16 164	–
Vote 8 - FINANCIAL SERVICES	25 146	26 576	29 101	30 590	34 179	34 179	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	2 000 444	2 251 191	2 577 584	2 788 160	3 020 190	3 020 190	–
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES	18 470	19 266	20 072	20 862	21 777	21 777	–
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	1 731 222	1 794 258	1 871 384	1 941 843	2 012 550	2 012 550	–
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	9 738	10 172	10 646	11 026	11 524	11 524	–
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	54 450	55 307	57 838	59 708	62 482	62 482	–
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	11 010	11 503	12 053	12 560	13 151	13 151	0
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	21 557	19 667	21 063	22 152	22 926	22 926	0
<b>Total future operational costs</b>	<b>4 937 024</b>	<b>5 296 308</b>	<b>5 756 287</b>	<b>6 090 716</b>	<b>6 456 459</b>	<b>6 456 459</b>	<b>0</b>

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

Vote Description	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
<b>R thousand</b>							
<b><u>Future revenue by source</u></b>							
Exchange Revenue						–	–
Service charges - Electricity	2 150 331	2 365 364	2 601 901	2 784 034	2 978 917	2 978 917	–
Service charges - Water	588 970	630 198	680 614	721 451	764 738	764 738	–
Service charges - Waste Water Management	119 676	131 644	165 871	199 046	228 902	228 902	–
Service charges - Waste Management	114 792	121 679	131 413	140 612	150 455	150 455	–
Agency services	6 365	6 556	6 752	6 955	7 164	7 164	–
Interest Earned From Receivables	29	30	31	32	33	33	–
Interest Earned From Current And Non Current Assets	64 500	67 000	68 900	71 400	73 900	73 900	–
Rent On Land	850	875	902	929	957	957	–
Rental From Fixed Assets	16 074	18 175	21 235	22 872	26 230	26 230	–
Operational Revenue	8 625	9 064	9 535	10 029	10 560	10 560	–
<b>Total future revenue</b>	<b>3 082 577</b>	<b>3 363 322</b>	<b>3 700 273</b>	<b>3 970 871</b>	<b>4 255 773</b>	<b>4 255 773</b>	<b>–</b>
<b>Net Financial Implications</b>	<b>2 657 388</b>	<b>2 688 976</b>	<b>2 815 572</b>	<b>2 907 790</b>	<b>2 991 800</b>	<b>2 991 800</b>	<b>0</b>



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

R thousand											Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Community and Social Services	COMPACTION OF RICHARDSBAY AND ESIKHALENI	PC002002001002001011000000000000000000	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	-	2 000	2 000	4 800	
Community and Social Services	New Cem Dev - Ext of RB Cem and Esikh Cem	PC002002002002001011000000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	-	-	-	711	
Community and Social Services	Building Maintenance Equipment	PC002003009000000000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	17	-	-	-	-	
Community and Social Services	BAY HALL - REVAMPING DESIGN AND SPECS	PC002002002002001001000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	-	600	1 000	
Community and Social Services	CONSTR HALL IN WARD 11 NHLANGENYUKE	PC002003002001001000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	1 500	1 500	2 500	
Community and Social Services	LIGHTN PROTECT-HALLS & THUSONG CENTRES	PC002003002001001000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	350	-	-	
Community and Social Services	PH 1 CONST DUMISANE MAKHAYE VILLAGE HALL	PC002003002001001000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	2 000	3 000	-	
Community and Social Services	PH 1 CONST DUMISANE MAKHAYE VILLAGE MALL	PC002003002001001000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	1 500	1 500	5 000	
Community and Social Services	Refurb of Gobandlovu Community Hall	PC002002001002001001000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	-	1 000	-	
Community and Social Services	Refurb of Hlanganani Hall	PC002002001002001001000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	694	-	1 000	3 000	1 500	
Community and Social Services	Refurb of Mandlankala Community Hall	PC002002001002001001000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	-	1 000	-	
Community and Social Services	REFURBISHMENT OF AQUADENE HALL	PC002002002002001001000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	1 000	-	-	
Community and Social Services	REFURBISHMENT OF BRACKENHAM HALL	PC002002001002001001000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Umlathuze:Ward:Ward 26	1 090	-	-	-	-	

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Community and Social Services	Disaster Building Fencing	PC00200300300100100000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	1 553	1 000	1 045	1 092
Community and Social Services	DISASTER MANAGEMENT BUILDING RENOVATIONS	PC00200200100300100100000000000000	Renewal	Responsible, account, effective and efficient local government	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	2 000	-	-	-
Community and Social Services	Disaster Management Renovations to Buildings	PC00200200200300100100000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	2 931	700	1 000	-	-
Community and Social Services	EMPANGENI CIVIC 2-REPLACEMENT OF LIFTS	PC00200200100300100100000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	1 289	-	-	-
Community and Social Services	eSikhaleni Backup System	PC00200300300100100000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	1 000	1 045	1 092
Community and Social Services	Municipal Building: Rural Roads Offices	PC00200300300100100000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	650	600	300	5 000	3 000
Community and Social Services	PLAN/DEMOLISH OLD PREMISES - VULINDLA CCC	PC00200200100300100100000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	3 000	-	-	-
Community and Social Services	R/BAY CIVIC - AIRCON COOLING TOWERS	PC00200200100300100100000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	500	-	-	-
Community and Social Services	R/BAY CIVIC - AIRCON NEW INSTALLATIONS	PC00200200100300100100000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	74	20	-	-	-
Community and Social Services	Refurbishment of Empangeni Fire Station	PC00200200200200100500000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Fire/Ambulance Stations	Community Facilities	Fire/Ambulance Stations	Whole of the Municipality	-	200	-	-	-
Community and Social Services	RENOVATIONS OF RICHARDS BAY CIVIC CENTRE	PC00200200100300100100000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	11 739	14 662	12 819
Community and Social Services	RENOVATIONS TO EMPANGENI CIVIC 1	PC00200200200300100100000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	4 049	-	-	-	-

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

R thousand												2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Community and Social Services	Refurbishment of eMpangeni Civic Hall	PC00200200100200100100000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	500	-	-
Community and Social Services	REFURBISHMENT OF NEW HALL (WARD 17)	PC00200200200200100100000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	1 000	1 000	-
Community and Social Services	Replacement of Water Pump: Rural Hall	PC00200200100200100100000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	100	-	-
Community and Social Services	uMsasandla Thusong Centre Fencing	PC00200200100200100100000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	400	-	-
Community and Social Services	Aircon Install at Elect W/shop & Subst	PC00200300300100100000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	92	-	-	-	-
Community and Social Services	Alton Mech W/Shop & North Depot (Ablutn)	PC00200200200300100400000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Workshops	Operational Buildings	Workshops	Whole of the Municipality	-	300	-	-	-
Community and Social Services	CONSTR VULINDLELA CUSTOMER CARE CENTRE	PC00200200200300100100000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	6 000	6 270	7 210
Community and Social Services	Construction of Municipal Housing	PC00200300300200200000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Housing:Social Housing	Housing	Social Housing	Whole of the Municipality	-	151	-	-	-
Community and Social Services	DESIGN OF NSELENI FIRE STATION	PC00200300200100500000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Fire/Ambulance Stations	Community Facilities	Fire/Ambulance Stations	Whole of the Municipality	-	1 200	5 000	5 225	5 460
Community and Social Services	Design/Cons of SMME R Parks (Esikh) -Ph1	PC00200300200101800000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umhlatuze:Ward:Ward 21	-	17 500	30 725	-	-
Community and Social Services	DESIGNS FOR NEW WESTERN SERVICES DEPOT	PC00200300300101000000000000000000000000	New	Respons, account, effective and effic local govern	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	-	-	1 000	1 045	1 092
Community and Social Services	Designs for Southern Services Depot	PC00200300300101000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	-	-	1 000	1 045	1 092

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

R thousand											Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Community and Social Services	RENOVATIONS TO EMPANGENI CIVIC 2	PC00200200100300100100000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	500	-	-	-	
Community and Social Services	Repl Air Conditioners: Economic Developm	PC00200300300100100000000000000000000000	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	300	-	-	-	
Community and Social Services	Replacement of Staff Parking Gate Motor	PC00200200100300100100000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	238	-	-	-	-	
Community and Social Services	RICHARDS BAY CIVIC - STRUCTURAL REPAIRS	PC00200200200300100100000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	373	12 100	-	-	-	
Community and Social Services	Rural Road Office Palisade Fencing	PC00200300300100100000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	-	-	
Community and Social Services	Upgrd and Renov to Roads and S Water Dep	PC00200200200300100100000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	176	-	300	3 000	5 000	
Community and Social Services	ALL LIBRARIES - CASH REGISTERS	PC00200300500000000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	30	35	45	
Community and Social Services	ALL LIBRARIES STAFF CHAIRS	PC00200300500000000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	50	100	100	
Community and Social Services	AQUADENE LIBRARY - FIT EMERGENCY EXIT DO	PC00200300200101000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	-	-	42	50	60	
Community and Social Services	Dep Arts & Culture Donations: Generators	PC00200300900000000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	662	-	-	-	-	
Community and Social Services	Empembeni Library Mach & Equip	PC00200300900000000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Umlathuze:Ward:Ward 13	17	-	-	-	-	
Community and Social Services	ENSELENI LIBRARY ISSUE DESK	PC00200300500000000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	200	-	-	

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

R thousand											Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Community and Social Services	LIBRARIES - DIGITAL CAMERA	PC00200300500000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	10	15	20	
Community and Social Services	LIBRARIES ; FURNITURE AND EQUIPMENT	PC00200300500000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	-	60	70	
Community and Social Services	Microwaves: Various Libraries	PC00200300500000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	-	16	17	
Community and Social Services	Ngwelezane Library RFID Security Syst	PC0020020020020010100000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	-	-	-	-	270	
Community and Social Services	Repl/Install 9x Library Air Conditioners	PC0020030020010100000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	419	-	-	-	-	
Community and Social Services	Richards Bay Library - Upgr and Renov	PC0020020020020010100000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	416	-	-	-	-	
Community and Social Services	Richards Bay Library RFID Security Syst	PC0020020020020010100000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	-	-	250	-	-	
Community and Social Services	170L REFRIGERATOR FOR MUSEUM	PC0020030050000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	20	-	-	
Community and Social Services	Refurb of Empangeni Museum	PC0020020010020010070000000000000000	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Museums	Community Facilities	Museums	Whole of the Municipality	-	-	-	1 000	-	
Community and Social Services	Disaster Management Building Furniture	PC0020030050000000000000000000000000	New	Prctct & enh our environm assets & natural resource	Spatial integration	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	20	23	500	22	
Community and Social Services	GENERATOR: DISASTER CENTRE	PC0020030090000000000000000000000000	New	Prctct & enh our environm assets & natural resource	Spatial integration	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	35	40	40	
Energy Sources	INSTALL STAT METER ON 132KV & 11KV SUB	PC0020030090000000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	350	-	

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

R thousand											Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Energy Sources	REPL OF PREPAYMENT METERS IN ARBORETUM	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	-	-	305	-
Energy Sources	REPL OF PREPAYMENT METERS IN ARBORETUM	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 3	-	-	-	-	200
Energy Sources	REPL OF PREPAYMENT METERS IN EMPANGENI	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 23	-	-	-	-	500
Energy Sources	REPL OF PREPAYMENT METERS IN NGWELEZANE	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 28	-	-	-	-	400
Energy Sources	REPL OF PREPAYMENT METERS IN NSELENI	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 6	-	-	-	-	200
Energy Sources	REPL OF PREPAYMENT METERS IN VELDENVELI	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 4	-	-	-	-	200
Energy Sources	REPL PREPAYM METERS BIRDSW & MANDLAZINI	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 3	-	-	-	-	350
Energy Sources	Tools for Customer Serv and Planning	PC0020030090000000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	8	9	8
Energy Sources	Furniture For Electricity Services	PC0020030050000000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	1	1	1
Energy Sources	132 Kv Station Refurb	PC0010010010010020000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	-	-	-	-	-
Energy Sources	132/11KV 30MVA CYGNUS TRANSFORMER INST	PC0010010010010030000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Switching Station	Electricity	HV Switching Station	Whole of the Municipality	9 938	11 585	9 550	-	-
Energy Sources	132/11KV 30MVA CYGNUS TRANSFORMER INST	PC0010010010010030000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Switching Station	Electricity	HV Switching Station	Whole of the Municipality	3 724	-	-	-	-

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

R thousand										Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Energy Sources	132/11KV CORVUS SWITCHING STATION REFURB	PC0010010010010070000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	-	14 000	8 359	8 733
Energy Sources	132/11KV HERCULES SUBSTATION REFURB	PC0010010010010020000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	25 699	-	-	-	-
Energy Sources	132/11KV PHOENIX SUBSTATION REFURB	PC0010020010070000000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	10 302	-	-	-
Energy Sources	132/11KV PHOENIX SUBSTATION REFURB	PC0010010010010070000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	-	800	-	-	-
Energy Sources	132/11KV POLARIS SUBSTATION REFURB	PC0010010010010020000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	21 070	-	-	-	-
Energy Sources	132/11KV SCORPIO SUBSTATION REFURB	PC0010010010010020000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	23 911	-	-	-	-
Energy Sources	132/11KV SCORPIO SUBSTATION REFURB	PC0010010010010020000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	-	16 215	18 000	3 000	-
Energy Sources	132Kv Oil F Cables In the S Dunes Hy / C	PC0010010010010040000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	-	-	-	-	-
Energy Sources	132KV OIL FILLED CABLES SOUTH DUNES	PC0010010010010040000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	17 143	-	-	-	-
Energy Sources	132kv OVERH LINE REFUR-IMPALA TO POLARIS	PC0010010010010040000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	-	2 000	-	-	-
Energy Sources	132KV OVERH LINE REFUR-IMPALA TO SCORPIO	PC0010010010010040000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	603	-	3 500	4 000	-
Energy Sources	132KV OVERH LINE REFUR-IMPALA TO SCORPIO	PC0010010010010040000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	-	-	9 600	-	-
Energy Sources	132Kv Overhead Line Refurb	PC0010010010010040000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	(20)	-	-	-	-

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Energy Sources	ANDROS 11KV SWITCHING STATION	PC00100100100700000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	5 000	1 796	–
Energy Sources	Aquadene Development	PC00100100200100700000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Umhlathuze:Ward:Ward 26	402	–	–	–	–
Energy Sources	AQUADENE DEVELOPMENT	PC00100200100700000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	837	–	–	–	–
Energy Sources	AQUADENE DEVELOPMENT	PC00100200100700000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	3 263	10 724	9 386	9 821
Energy Sources	AQUADENE DEVELOPMENT	PC00100200100700000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	3 263	–	–	–	–
Energy Sources	AQUADENE DEVELOPMENT (INTERNAL RETIC)	PC00100200100700000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	8 947	12 344	3 000
Energy Sources	Aquadene Development (IUDG)	PC00100100200100700000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Umhlathuze:Ward:Ward 26	–	–	–	–	–
Energy Sources	ARIES SW/STATION MV SWITCHGEARS RETROFIT	PC00100100100700000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	319	–	–
Energy Sources	ARIES SW/STATION MV SWITCHGRS RETROFIT	PC00100100100700000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	8 777	–	–
Energy Sources	Asset Take-On Acquisition: Infrastr	PC00100200100700000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	(424)	–	–	–	–
Energy Sources	DMV PHASE 6 & 8 DEVELOPMENT	PC00100200100700000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	800	500	500	500
Energy Sources	DUNE ROAD 3RMU SUPPLY TO MZINGAZI AREA	PC00100100100700000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	–	4 000
Energy Sources	ELECTR OF EMPANGENI MEGA HOUSE PROJ PH1	PC00100200100700000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	–	–



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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Energy Sources	Electrf of Empangeni Mega Housing - Ph 1	PC0010020010070000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	6 608	–	13 000	3 000	3 000
Energy Sources	ELECTRICITY: INSTALLATION OF ALARMS	PC0020020020030010010000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	800	–	–	–	–
Energy Sources	Energy Saving Initiative	PC0010020010080000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	4 066	–	–	–	–
Energy Sources	EST SECOND 132KV SUPPLY CYGNUS SUBST	PC0010020010020000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	–	–	2 000	4 000	17 920
Energy Sources	FORMALHAULT CABLE UPGRADE	PC0010010020010070000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	–	10 000
Energy Sources	INDUS PEGUSUS MV CABLE FEEDER INSTALL	PC0010010010010070000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	6 055	–	–	–	–
Energy Sources	Install Elect Connection: eMpembeni	PC0010020010080000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 13	–	–	–	–	–
Energy Sources	MACH & EQUIPM FOR 132KV OVERHEAD LINES	PC0020030090000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	–	–	–
Energy Sources	Mandlazini/Vega MV Netw Refurb (BORROW)	PC0010010010010070000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	6 000	–	–	–
Energy Sources	MV ELECTRICAL NETWORK REFUBISHMENT	PC0010010010010070000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	–	–
Energy Sources	NEPTUNE & HARBOR WEST INSULATORS REPL	PC0010010010010070000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	651	–	–	–	–
Energy Sources	NEW FURNITURE & OFFICE EQUIPMENT	PC0020030050000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	100	–	–	–
Energy Sources	NGWLEZANE A1276 & A1277 ELECTRIFICAT	PC0010020010070000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	18	–	–	–	–
Energy Sources	ORION SUBSTATION RE-TROFIT	PC0010010010010070000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	2 500	–

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

R thousand											Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Energy Sources	PHOENIX SECOND 132/11KV TRANSF INSTALL	PC00100200100200000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	–	–	–	4 345	8 183
Energy Sources	POLARIS - PEGASUS SUBST MV CABLE REP	PC00100100100100700000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	187	–	–	–	–
Energy Sources	POLARIS - PEGASUS SUBST MV CABLE REPL	PC00100100100100700000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	7 000	5 000	–
Energy Sources	Replace of Non-Energy Efficient Electr E	PC00100100100100800000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	3 906	–	–	–	–
Energy Sources	Tools for Electricity Dept	PC00200300900000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	210	–	–	–	–
Energy Sources	WESTERN SUBSTATION RE-TROFIT	PC00100100200100700000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	8 000	–
Energy Sources	Furniture for the Electrical Department	PC00200300500000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	60	–	–	–
Energy Sources	High Mast Lighting Install (Traditional	PC00100200100800000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	–	500	4 000	4 000	4 000
Energy Sources	High Mast Lighting Install (Traditional)	PC00100200100800000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	430	–	–	–	–
Energy Sources	Install of Str Light In Various Areas	PC00100200100800000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	85	–	–	–	2 648
Energy Sources	JOHN ROSS/EMP MAIN ROAD ST/LIGHTING INST	PC00100100100100800000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	–	–	2 738	3 106	–
Energy Sources	REPL OF STREETLIGHTS PANORAMA EMPANGENI	PC00100100100100800000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 24	–	–	–	2 500	–
Energy Sources	REPL OF STREETLIGHTS - TUZI GAZI AREA	PC00100100100100800000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 1	–	4 300	–	–	–
Energy Sources	REPLACEMENT OF STREETLIGHTS - DMV	PC00100100100100800000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 9	–	–	1 300	–	–

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

R thousand											Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Energy Sources	REPLACEMENT OF STREETLIGHTS - MANDLAZINI	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 4	-	-	-	1 800	-	
Energy Sources	REPLACEMENT OF STREETLIGHTS - VELDENVLEI	PC0010010010010080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlathuze:Ward:Ward 3	-	-	3 000	-	-	
Energy Sources	Tools for Electrical Department	PC0020030090000000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	340	-	-	-	
Energy Sources	INSTALLATION OF APN CONNECTIVITY SYSTEM	PC0020020010070020040000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	1 290	1 464	-	
Energy Sources	SCADA DEPLOYMENT FOR 132KV SUBSTATIONS	PC0020020010070020040000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	2 682	3 500	5 000	
Environmental Protection	INSTALL ALARM: AIR QUALITY: ARBORETUM	PC0020030030010010000000000000000000	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	30	-	-	-	
Environmental Protection	INSTALL ALARM: AIR QUALITY: BRACKENHAM	PC0020030030010010000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	30	-	-	-	
Environmental Protection	INSTALL ALARM: AIR QUALITY: ESKHALENI	PC0020030030010010000000000000000000	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	30	-	-	-	
Environmental Protection	INSTALL OF AIR QUALITY MONITORING EQUIP	PC0020030090000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	2 000	-	-	-	
Environmental Protection	PURCH & INSTALL OF AIR QUALITY MON EQ	PC0020030090000000000000000000000000	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	910	117	133	131	
Environmental Protection	REPLACEMENT OF AIR CONDITIONERS	PC002002001003001001000000000000000000	Renewal	Respons, account, effective and efficient local govern	Spatial integration	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	250	-	-	-	
Executive and Council	Cost Furniture and Equipment	PC0020030050000000000000000000000000	New	Respons, account, effective and efficient local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	69	95	107	106	
Executive and Council	FURNITURE - OFFICE OF MUNICIPAL MANAGER	PC0020030050000000000000000000000000	New	Respons, account, effective and efficient local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	30	-	-	-	
Executive and Council	NEW RECORDER FOR MEETINGS	PC0020030090000000000000000000000000	New	Respons, account, effective and efficient local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	7	23	27	26	

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Finance and Administration	Cost Furniture and Equipment	PC00200300500000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	1	66	-	-	-
Finance and Administration	REPLACEMENT OF OFFICE EQUIPMENT	PC00200300500000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	26	29	29
Finance and Administration	10M3 TIPPER TRUCK & CRANE TRUCK	PC00200300900000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	4 000	2 000	3 000	2 500
Finance and Administration	18000L WATER TANKERS	PC00200300900000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	6 140	-	4 400	6 600	-
Finance and Administration	2 X 22 SEATER PASSENGER CARRIER	PC00200301000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	3 800	-	2 500	3 000
Finance and Administration	2 X Tib 4 X 4 (Urban Water & Sanitation)	PC00200300900000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Umhlathuze:Ward:Ward 2	-	-	4 000	2 000	-
Finance and Administration	3 X 10 Ton Tipper Truck	PC00200300900000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	2 000	5 000	3 000
Finance and Administration	3 x Tractors for Sport Facilities	PC00200300900000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	1 600	-	-	-
Finance and Administration	5 X 16000L WATER TANKERS	PC00200300900000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	18 191	-	-	-	-
Finance and Administration	Fleet Replacem:Insurance:Transp Assets	PC00200200101000000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Transport Assets			Whole of the Municipality	-	877	-	-	-
Finance and Administration	HORSE AND LOW BED TRAILER X 1	PC00200300900000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	2 500
Finance and Administration	LAND CRUISER FOR FIRE DEPT	PC00200301000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	1 700	-	-	-
Finance and Administration	NEW VEHICLES: 1 X TOYOTA FORTUNER	PC00200301000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	1 100	-	-	-
Finance and Administration	NEW VEHICLES: 3X BMW	PC00200301000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	5 100	-	-	-
Finance and Administration	NPR 400 AMT Crew Cab with Rigid Crane	PC00200300900000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	5 800	-	-	-

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Finance and Administration	Refuse Trucks	PC0020020010090000000000000000000000000000	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Machinery and Equipment			Umlathuze:Ward:Ward 2	-	7 600	5 940	6 480	-
Finance and Administration	Refuse Trucks	PC0020030090000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	5 800	-	11 000	17 000
Finance and Administration	Replace Vehicles	PC0020030100000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	8 789	-	-	-	14 453
Finance and Administration	REPLACEMENT 3 TON TRUCKS	PC0020030090000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	572	-	-
Finance and Administration	REPLACEMENT 7 SEATERS	PC0020030100000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	-	1 188	-	-
Finance and Administration	REPLACEMENT CHERRY PICKER	PC0020030090000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	1 540	-	-
Finance and Administration	REPLACEMENT DOUBLE CABS 4X4	PC0020030100000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	4 050	6 523	10 428	-
Finance and Administration	REPLACEMENT DRUM ROLLER	PC0020030090000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	1 430	-
Finance and Administration	REPLACEMENT MINIBUS	PC0020030100000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	900	1 100	-	-
Finance and Administration	REPLACEMENT PANEL VANS	PC0020030100000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	-	407	-	-
Finance and Administration	REPLACEMENT PERSONNEL CARRIERS	PC0020030100000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	-	1 760	-	-
Finance and Administration	REPLACEMENT PLANT	PC0020030090000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	21 679
Finance and Administration	REPLACEMENT SEDANS	PC0020030100000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	2 000	5 984	-	-
Finance and Administration	REPLACEMENT SINGLE CABS 4X2	PC0020030100000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	4 550	1 617	1 320	-
Finance and Administration	REPLACEMENT SKIP LOADERS	PC0020030090000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	2 400	-	1 430	-
Finance and Administration	REPLACEMENT TIPPER TRUCKS	PC0020030090000000000000000000000000000000	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	50	-	3 960	-

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

R thousand										Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Finance and Administration	REPLACEMENT TLBS	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	3 960	-
Finance and Administration	REPLACEMENT TRACTORS	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	682	-	-
Finance and Administration	REPLACEMENT TRAILERS	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	66	-
Finance and Administration	SUPERSUCKER X 1	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	3 000	3 000
Finance and Administration	TOOLS FOR FLEET MANAGEMENT	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	600	647	1 040	-
Finance and Administration	TRACTORS FOR ECONOMIC DEVELOPMENT	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	1 207	-	-
Finance and Administration	TRAILER MOUNTED 6 INCH WATER PUMP	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	500	-	-
Finance and Administration	TRUCK MOUNTED JETTING MACHINE WITH 5000L	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	4 000	-	-
Finance and Administration	WATER TANKER AND JETTING MACHINE	PC00200300900000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	6 500	5 000	5 000	5 000
Finance and Administration	HCM: Office Furniture	PC00200300500000000000000000000000	New	A skilled and capable wforce to support an igrowth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	3	4	4
Finance and Administration	Mngmt Services: Office Furniture	PC00200300500000000000000000000000	New	A skilled and capable wforce to support an igrowth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	-	1	2	2
Finance and Administration	Occupational Health Clinic Equip	PC00200300900000000000000000000000	New	A skilled and capable wforce to support an igrowth	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	203	161	194	191
Finance and Administration	Office Furniture for Occupational Clinic	PC00200300500000000000000000000000	New	A skilled and capable wforce to support an igrowth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	112	180	194	191
Finance and Administration	OFFICE FURNITURE: HUMAN RESOURCES	PC00200300500000000000000000000000	New	Quality basic education	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	21	13	15	15
Finance and Administration	AUDIO VISUAL SYSTEMS AND EQUIPMENT	PC00200300900000000000000000000000	New	Respons, account, effective and effc local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	599	7 500	-	-
Finance and Administration	CCTV AND BIOMETRIC SECURITY	PC00200300900000000000000000000000	New	Respons, account, effective and effc local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	2 000	-	-	-

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

R thousand											Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Finance and Administration	Computer Equipm for Water and Sanitation	PC00200300400000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	200	200	500	500
Finance and Administration	Data Points New / Additional	PC00100200900100000000000000000000	New	Respons, account, effective and effic local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	78	95	-	104	109
Finance and Administration	Disaster Management Building Comm System	PC00200300700200400000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	1 400	-	2 500	2 500
Finance and Administration	ESS Fire System Phasell	PC00200300700200400000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	100	100	-	-
Finance and Administration	FINANCIAL SERVICES LAPTOPS	PC00200300400000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	210	-	-	-
Finance and Administration	ICT RELATED EQUIPM FOR WWTW FACILITIES	PC00200300400000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	2 321	200	-	-
Finance and Administration	ICT RELATED EQUIPMENT FOR WTW FACILITIES	PC00200300400000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	-	200	-	-
Finance and Administration	ICT Related Software Systems	PC00200300700200400000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	-	-	-	4 262	3 406
Finance and Administration	ICT Research & Development	PC00200300400000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	250	15	265	273
Finance and Administration	Install ICT Connectivity eMpembeni Libr	PC00100200900300000000000000000000	New	Respons, account, effective and effic local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Distribution Layers	Information and Communication	Distribution Layer	Umlathuze:Ward:Ward 13	168	-	-	-	-
Finance and Administration	INSTALLATION OF NETWORK POINTS:ARBORETUM	PC00100200900100000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	135	-	-	-	-
Finance and Administration	Municipal Buildings: IT Equipment	PC00200300400000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	300	-	-	-
Finance and Administration	Network Infrastructure Upgrd	PC00100100200900100000000000000000	Upgrading	Respons, account, effective and effic local govern	Governance	Infrastructure:Existing:Upgrading:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	634	3 400	3 400	6 500	7 000

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

R thousand										Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Finance and Administration	New & Replace of It Related Equip	PC00200300400000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	4 303	4 401	3 097	2 380	2 468
Finance and Administration	NEW IT EQUIPM FOR SAFER CITY CCTV CENTRE	PC00200300400000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	–	–	2 000	2 000	2 500
Finance and Administration	Public Wifi	PC0010020090010000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	154	344	–	–	–
Finance and Administration	SAP FINANCIAL ERP SYSTEM (AM)	PC0020020020070020040000000000000000	Upgrading	Respons, account, effective and effic local govern	Governance	Non-infrastructure:Existing:Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	49 053	22 000	–	–	–
Finance and Administration	SAP FINANCIAL ERP SYSTEM (BD)	PC0020020020070020040000000000000000	Upgrading	Respons, account, effective and effic local govern	Governance	Non-infrastructure:Existing:Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S,L&R	Computer Software and Applications	Whole of the Municipality	(8 284)	16 546	–	–	–
Finance and Administration	Office Furniture and Equipment	PC0020030050000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	25	1	2	2
Finance and Administration	NEW CAMERA FOR COUNCIL ACTIVITIES	PC0020030090000000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	24	23	20	23	23
Finance and Administration	NEW REFRIGERATOR FOR OFFICE USE	PC0020030050000000000000000000000000	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	6	5	6	6
Finance and Administration	9MM PISTOLS	PC0020030090000000000000000000000000	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	39	85	77	88	86
Finance and Administration	SCM Furniture & Office Equipment	PC0020030050000000000000000000000000	New	An effci effecti and developm-orien public service	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	16	194	217	217
Other	R/BAY Airport Air Side Pavements	PC002002002008001001000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	–	4 900	–	–	–
Other	R/BAY Airport Backup System	PC002002002008001001000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	–	1 000	–	–	–



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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other	R/BAY Airport Fencing	PC0020020020080010010000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	–	5 500	5 444	6 176	6 078
Other	R/BAY Airport Refurb/Structural Repairs	PC0020020020080010010000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	–	2 300	–	–	–
Other	Replacement of Garage Doors and Roof	PC0020020010080010010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Investment Property:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	–	1 000	–	–	–
Other	X-Ray Machine Test Piece	PC0020030090000000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	100	–	–	–
Planning and Development	DESIGNS AND PLANS FOR WATERFRONT AREA	PC0010020080020000000000000000000000	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	–	1 500	5 000	3 000	–
Planning and Development	DESIGNS AND PLANS FOR WATERFRONT AREA	PC0010020080020000000000000000000000	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	209	–	–	–	–
Planning and Development	EMPANGENI CBD MARKET STALLS	PC0020030020010180000000000000000000	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umhlathuze:Ward:Ward 23	–	48 784	16 881	2 063	–
Planning and Development	Furniture City Development	PC0020030050000000000000000000000000	New	A skilled and capable workforce to support an growth	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	18	33	152	163	517
Planning and Development	REPL OF FURNITURE FOR ENG SERVICES	PC0020020010050000000000000000000000	Renewal	Decent employment through inclusive growth	Growth	Non-infrastructure:Existing:Renewal:Furniture and Office Equipment			Whole of the Municipality	–	104	94	106	105
Public Safety	ENSELENI PARK HOME (FIRE SECTION)	PC0020030030010010000000000000000000	New	Responsible, account, effective and efficient local government	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	430	–	–	–
Public Safety	Fire Fighting Equip	PC0020030090000000000000000000000000	New	Create a better South Africa and contribute to a better	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	229	1 561	1 216	1 500	1 356
Public Safety	GENERATOR: EMPANGENI FIRE STATION	PC0020030090000000000000000000000000	New	Responsible, account, effective and efficient local government	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	200	200	200
Public Safety	UPGRADING OF TRAINING YARD	PC0020020020030010050000000000000000	Upgrading	An efficient and development-oriented public service	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Yards	Operational Buildings	Yards	Whole of the Municipality	–	200	200	500	500
Road Transport	Annual Kerb Replace Contract (Replace 161)	PC0010010010060020000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	623	1 450	2 000	3 000	5 000

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

R thousand											Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Road Transport	Annual Walkway Rehab (Repl I/CNBD1.162)	PC0010010010060020000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	1 150	1 462	2 000	3 000	5 000
Road Transport	AQUADENE HOUSING ACCESS ROADS	PC0010020060010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	4 000	10 000	5 000	5 000
Road Transport	Arterial Framework Plan Renewal	PC0010020060010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	1 000	1 000	500	500
Road Transport	Coastal Erosion Protection	PC0010020080010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Coastal Infrastructure:Sand Pumps	Coastal	Sand Pumps	Whole of the Municipality	–	2 000	3 000	3 000	3 000
Road Transport	Constr Pedestr Bridge:Empangeni Dumisani	PC0010020060020000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	–	5 500	–	–	–
Road Transport	Constr Pedestrian Bridge: Ward9 eNseleni	PC0010020060020000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	–	6 000	–	–	–
Road Transport	Construction of Steel bridge	PC0010010010060020000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Umhlathuze:Ward:Ward 2	3 854	2 000	3 000	5 000	13 000
Road Transport	DES&CONSTR: CENTRAL INDUST AREA LINK RD	PC0010020060010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	4 223	–	4 500	–	–
Road Transport	DESIGN&CONSTR; CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	17	–	3 000	–	–
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LIN	PC0010020060010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	2 022	–	–	–	–
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	39 015	–	–	–	–
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	PC0010020060010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	21 491	5 000	–	–
Road Transport	Empangeni A Taxi Rank	PC002002002002001021000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathuze:Ward:Ward 5	158	–	–	–	–
Road Transport	Esikhaleni Intersection	PC0010020060010000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	7 082	1 000	–	–	–
Road Transport	Esikhaleni Intersection - Upgrade Recons	PC00100100200600100000000000000000000	Upgrading	An efficompet and responsi econ inf network	Growth	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	665	–	–	–

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

R thousand											Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Road Transport	Esikhaleni Mall Intersection Upgrade	PC0010020060010000000000000000000000	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	36 797	–	–	–	–	
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010020060010000000000000000000	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	–	5 000	7 765	15 000	
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010020060010000000000000000000	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	1 635	5 869	10 000	3 000	
Road Transport	Pedestrian Bridges	PC0010020060020000000000000000000000	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	856	1 509	–	–	–	
Road Transport	PEDESTRIAN BRIDGES	PC0010020060020000000000000000000000	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	–	–	6 000	5 000	8 000	
Road Transport	Rehab Urban Roads: Alumina & Bullion	PC0010010010060010000000000000000000	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	6 800	–	–	–	
Road Transport	RFQ Construction of Bus Shellers ward 22	PC0010020060020000000000000000000000	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	952	1 500	500	5 000	5 000	
Road Transport	Road Resealing	PC0010010010060010000000000000000000	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 2	9 330	–	–	–	–	
Road Transport	Roads Resealing	PC0010010010060010000000000000000000	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	–	–	10 000	8 685	
Road Transport	ROADS RESEALING (DUNE ROUTE - MEERENSEE)	PC0010010010060010000000000000000000	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 1	–	–	15 000	10 000	8 000	
Road Transport	ROADS RESEALING (MONDI ROAD - ALTON)	PC0010010010060010000000000000000000	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 2	–	7 000	6 000	5 000	400	
Road Transport	Roads: Machinery & Equipment: Borrowings	PC0020030090000000000000000000000000	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	542	3 000	1 500	300	500	
Road Transport	Traffic Calming	PC0010020060020000000000000000000000	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	3 612	2 000	1 000	149	2 000	
Road Transport	TRAFFIC CALMING	PC0010020060020000000000000000000000	New	An efficicompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	–	–	–	1 851	–	

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

R thousand											Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Road Transport	UPGR & NEW BULK SERVICES FOR MEGA HOUSNG	PC0010020060010000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	500	–	–	–	
Road Transport	Upgrd & Sign 1 Intersect Knorh & Anglers	PC0010010020060010000000000000000000	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 1	38	800	1 000	500	500	
Road Transport	URBAN ROADS FURNITURE	PC0020030050000000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	115	85	500	300	500	
Road Transport	Walkways (Replace project I/CNBD1.184)	PC0010020060020000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	286	2 000	1 000	1 000	1 000	
Road Transport	MANDLAZINI - PHASE 1B	PC0010020060010000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	5 000	18 006	7 000	–	
Road Transport	NSELENI - PHASE 1	PC0010010020060010000000000000000000	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	–	–	–	8 000	14 248	
Road Transport	SUST RURAL ROADS (MANGEMA ROAD - eNWE)	PC0010010010060010000000000000000000	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 30	–	4 000	–	–	–	
Road Transport	SUST RURAL ROADS (NGAMLA ROAD - eNWE)	PC0010020060010000000000000000000000	New	An efficcompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 30	–	5 000	7 640	8 484	8 000	
Road Transport	"EMPANGENI "A" TAXI RANK"	PC0020020020020010210000000000000000	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathuze:Ward:Ward 5	–	5 000	–	–	3 000	
Road Transport	"EMPANGENI "A" TAXI RANK"	PC0020020020020010210000000000000000	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Umhlathuze:Ward:Ward 5	–	5 000	2 000	1 000	1 350	
Road Transport	EMPANGENI B TAXI RANK	PC0020020020020010210000000000000000	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	–	5 000	11 391	15 000	6 780	
Road Transport	RICHARDS BAY TAXI RANK - PHASE 2	PC0020020020020010210000000000000000	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	–	10 000	13 500	–	–	
Road Transport	RICHARDS BAY TAXI RANK: PHASE 2	PC0020020020020010210000000000000000	Upgrading	An efficcompet and responsi econ inf network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	–	–	2 500	–	–	

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Public Safety	Cameras for Evidence Collection	PC00200300900000000000000000000000	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	10	5	10
Public Safety	DIGITAL RADIOS: TRAFFIC ADMIN	PC00200300900000000000000000000000	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	42	20	5	40
Public Safety	Equip for Traffic	PC00200300900000000000000000000000	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	45	45	2	50
Public Safety	FURNITURE FOR TRAFFIC SECTION	PC00200300500000000000000000000000	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	2	25	75	100	9
Public Safety	REPLACE SPEED LASER (PROLASER)	PC00200300900000000000000000000000	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	97	19	80	80
Road Transport	Equipment For Traffic Licensing	PC00200300900000000000000000000000	New	An efficompert and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	7	34	38	38
Road Transport	FURNITURE FOR TRAFFIC LICENCING	PC00200300500000000000000000000000	New	An efficompert and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	30	–	–	–
Sport and Recreation	ALKANTSTRAND: UPGRADE RECREATIONAL AREA	PC0020020020020020020000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	300	200	200
Sport and Recreation	BEACHES: OFFICE FURNITURE & EQUIPMENT	PC00200300500000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	170	161	99
Sport and Recreation	BEACHES: MACHINERY AD EQUIPMENT	PC00200300900000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	300	400	500
Sport and Recreation	BUILDING & STRUCT REPAIR (ALKANTSTRAND)	PC0020030020020020000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	2 700	–	–	–
Sport and Recreation	CONSTRUCTION OF NURSERY	PC0020030020010130000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Parks	Community Facilities	Parks	Whole of the Municipality	–	–	–	–	1 000
Sport and Recreation	FURNITURE & OFFICE EQUIPM: PARKS SECTION	PC0020030050000000000000000000000000	New	An effici effecti and developm-orien public service	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	25	100	80	–
Sport and Recreation	Kids Park - Recreational Facilities	PC0020030020010130000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Parks	Community Facilities	Parks	Whole of the Municipality	–	–	–	1 400	1 500

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Sport and Recreation	Replacement : Slashers	PC00200300900000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Umhlathuze:Ward:Ward 26	174	–	250	200	200
Sport and Recreation	RIDE ON MOWERS	PC00200300900000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	2 350	1 500	1 000	1 500
Sport and Recreation	VARIOUS SMALL MACHINERY (HORTICULTURE)	PC00200300900000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	127	50	450	600	1 500
Sport and Recreation	Parks Admin: Furniture & Office Equipm	PC00200300500000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	4	4	4
Sport and Recreation	Improv / Renovs to Empangeni Pool	PC00200200200200200200000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	1 686	1 630	500	–
Sport and Recreation	Improv / Renovs to Brackenham Pool	PC00200200200200200200000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	1 623	–	200	–	361
Sport and Recreation	Improv / Renovs to Esikhaleni Pool	PC00200200200200200200000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	1 500	2 000	1 000
Sport and Recreation	Improv / Renovs to Meerensee Pool	PC00200200200200200200000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	1 606	–	–	–	1 000
Sport and Recreation	IMPROV/RENOVATIONS TO ARBORETUM POOL	PC00200200200200200200000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	1 920	3 000	500
Sport and Recreation	KWADLANGEZI SWIMMING POOL	PC00200300200200200000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	6 544	16 500	2 000	1 000	–
Sport and Recreation	Lane Reels	PC00200300900000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	500	500	500
Sport and Recreation	POOLS: MACHINERY AND EQUIPMENT	PC00200300900000000000000000000000	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	1 200	1 200	1 200
Sport and Recreation	POOLS: OFFICE FURNITURE & EQUIPMENT	PC00200300500000000000000000000000	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	96	627	71

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

R thousand											Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Sport and Recreation	RENOVATION AQUADENE POOL	PC00200200100200200200000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Non- infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	1 500	50	50
Sport and Recreation	REPL OF CHLORINATORS FOR SWIMMING POOLS	PC00200200100900000000000000000000000000	Renewal	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Renewal:Machinery and Equipment			Whole of the Municipality	–	–	–	3 000	2 000
Sport and Recreation	SAFES : SWIMMING POOLS	PC00200300900000000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	26	–	–	–	–
Sport and Recreation	VULINDELELA/KWADLANGEZWA SWIMMING POOL	PC00200300200200200200000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	7 358	–	–	–	–
Sport and Recreation	VULINDELELA/KWADLANGEZWA SWIMMING POOL	PC00200300200200200200000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	5 412	–	–	–	–
Sport and Recreation	Construction Of Esikhaleni Fitness Centr	PC00200200200200200200000000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	6 752	10 944	–	–	9 550
Sport and Recreation	Construction Of Esikhaleni Fitness Centr	PC00200200200200200200000000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	4 400	–	–	–
Sport and Recreation	Machinery For Sport Facilities Maintenan	PC00200300900000000000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	–	300	2 500
Sport and Recreation	Madlebe Sport Field Upgrade	PC00200200200200200200000000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	730	–	–	–	–
Sport and Recreation	NEW ASTROTURF SOCCER FIELD (NTAMBANA)	PC00200300200200200200000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umlhathuze:Ward:Ward 32	–	924	2 000	2 000	–
Sport and Recreation	REFURB KHAYALETHU ABLUTION FACILITY	PC00200200100200200200000000000000000000	Renewal	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umlhathuze:Ward:Ward 20	–	–	1 000	1 500	1 000
Sport and Recreation	Resurf: 4 X Volleyball Court - Cent Cmpl	PC00200200200200200200000000000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non- infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	122	–	–	–	–

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

R thousand											Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Sport and Recreation	RIDE ON MOWERS (SPORTS)	PC00200300900000000000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	100	–	1 000	–
Sport and Recreation	UPGRADE : BHUCANANA SPORT CENTRE	PC00200200200200200100000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Indoor Facilities	Recreational Facilities	Indoor Facilities	Whole of the Municipality	–	–	1 000	2 000	1 500
Sport and Recreation	UPGRADE OF ATHLETIC TRACK	PC00200200200200200200000000000000	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 2	179	–	–	–	–
Sport and Recreation	UPGRADE OF RECREATIONAL FACILITIES	PC00200200100200200200000000000000	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	85	–	1 000	1 500	–
Sport and Recreation	FENCING : UMHATHUZE STADIUM	PC00200200100200200200000000000000	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	3 000	2 000	–
Sport and Recreation	REFURBISHMENT OF STADIUM	PC00200200100200200200000000000000	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	13 000	–	–
Sport and Recreation	UMHATHUZE STADIUM MASTER PLAN	PC00200300200200200000000000000000	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 2	3 848	180 387	–	–	–
Waste Management	EST EMPANGENI MATERIAL RECOVERY FACIL	PC00100200200200000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	3 000	4 000	–	–
Waste Management	EST ESIKHALENI MATERIAL RECOVERY FACIL	PC00100200200200000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	–	–	2 000	2 000
Waste Management	EST NGEWELEZANE MATERIAL RECOVERY FACIL	PC00100200200200000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	995	2 000	–	–
Waste Management	Skips	PC00200200100900000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-infrastructure:Existing:Renewal:Machinery and Equipment			Umhlathuze:Ward:Ward 2	–	1 500	1 500	2 000	3 000
Waste Management	UPGR ALTON TRANSFER STATION (PHASE 1&2)	PC00100100200200200000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	3 202	4 724	4 886	–



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

R thousand											Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste Management	UPGR ENSELENI MATERIAL RECOVERY FACIL	PC00100100200200200000000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	2 100	–	2 500	2 500
Waste Management	UPGRADE MEERENSEE BUY BACK CENTRE	PC00100100200200200000000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	–	–	–	5 321
Waste Management	Upgrade of Enseleni Recovery centre	PC00100100200200200000000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	277	–	–	–	–
Waste Management	Upgrade of Mzingazi Recovery centre	PC00100100200200200000000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	275	76	–	–	–
Waste Management	Clean Town Billboards & Signage	PC00100200600300000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Furniture	Roads	Road Furniture	Whole of the Municipality	161	–	–	–	–
Waste Management	REPLACEMENT FURNITURE FOR WASTE DEPOTS	PC00200300500000000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	6	7	–
Waste Water Management	MECHANICAL EQUIPM UPGRADE - MZINGAZI WTV	PC00200300900000000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	4 000	6 832	2 000
Waste Water Management	MECHANICAL EQUIPMENT UPGRADE - ESKHAWINI	PC00200300900000000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	1 000	1 000	1 000
Waste Water Management	MECHANICAL EQUIPMENT UPGRADE - MZINGAZI	PC00200300900000000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	3 500	–	–	–
Waste Water Management	MECHANICAL EQUIPMENT UPGRADE - NGWELEZAN	PC00200300900000000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	2 000	3 000	1 000	1 000
Waste Water Management	Replace of Pumps	PC00100100100500100000000000000000000000	Renewal	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlathuze:Ward:Ward 2	–	4 931	9 100	10 000	7 000
Waste Water Management	UPGR OF BIRDSWOOD PUMP STATION CAPACITY	PC00100200400400000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Umhlathuze:Ward:Ward 2	–	–	1 000	15 000	5 000
Waste Water Management	Upgr of Ms 2 Pump Station Capacity Richa	PC00100100200500100000000000000000000000	Upgrading	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlathuze:Ward:Ward 2	–	–	–	10 000	1 900
Waste Water Management	UPGRADE OF NKONINGA PUMPSTATION	PC00100200400400000000000000000000000000	New	An efficompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	–	–	3 000	20 000	7 000

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

R thousand											Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Waste Water Management	UPGRADE OF NKONINGA PUMPSTATION	PC0010010020050010000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	–	5 000	–	–	–	
Waste Water Management	UPGRADING OF FELIXTON MAIN PUMPSTATION	PC0010010020050010000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	–	500	–	–	–	
Waste Water Management	Upgrading of Ms 2 Pump Station Cap RB	PC0010010020050010000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Umhlathuze:Ward:Ward 2	–	1 811	–	–	–	
Waste Water Management	DIVERSION OF SEWER PIPE AT NGWELEZAN	PC0010010010050020000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	1 263	–	–	–	–	
Waste Water Management	Dumisani Makahye Village Bulk Services	PC0010020050020000000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	1 462	573	–	–	–	
Waste Water Management	EMPANG UPGR OF WASTE WATER TREATM PLANT	PC0010010020050030000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	16 927	–	–	–	
Waste Water Management	Empangeni Outfall Sewer	PC0010020050040000000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	(29 790)	–	–	–	–	
Waste Water Management	Empangeni Outfall Sewer	PC0010020050040000000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	–	2 677	–	–	–	
Waste Water Management	EMPANGENI OUTFALL SEWER	PC0010020050040000000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	37 242	–	–	–	–	
Waste Water Management	EMPANGENI SEWER UPGRADE	PC0010010020050040000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	3 008	–	1 325	–	–	
Waste Water Management	eNseleni Sewer Upgrdae	PC0010010020050040000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Umhlathuze:Ward:Ward 6	(569)	–	–	–	–	
Waste Water Management	ESIKHALENI SEWER UPGRADE	PC0010010020050040000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	–	–	1 325	–	–	
Waste Water Management	Furniture for Water and Sanitation Secti	PC0020030050000000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	200	125	642	640	
Waste Water Management	Mandlanzini Agri Village Sewer	PC0010020050040000000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	595	–	–	–	–	

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste Water Management	Mandanzini Agri Village Sewer	PC00100200500400000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	–	5 000	–	–	–
Waste Water Management	Mzingazi Sewer Reticulation	PC00100100200500400000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	–	11 323	26 191	–	15 000
Waste Water Management	Rural Sanitation	PC00100200500200000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	–	15 000	30 000	37 840	43 428
Waste Water Management	SEWER MASTER PLAN	PC00100100200500200000000000000000	Upgrading	Not assigned	Not assigned	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	712	–	–	–	–
Waste Water Management	SEWER MASTER PLAN	PC00100200500200000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	–	–	4 000	2 000	–
Waste Water Management	UPGRADE - NSELENI SEWER	PC00100100200500400000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Umhlathuze:Ward:Ward 6	4 500	6 000	8 000	20 000	10 000
Waste Water Management	Upgrade - Vulindlela Sewer Pipeline	PC00100100200500200000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Umhlathuze:Ward:Ward 30	1 331	–	–	–	–
Waste Water Management	UPGRADE - VULINDELA SEWER PIPELINE	PC00100100200500200000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	810	900	5 000	–	–
Waste Water Management	BULK STORMWATER INFRASTR (AQUADENE)	PC00100200700200000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Storm water Infrastructure:Storm water Conveyance	Stormwater	Conveyance	Whole of the Municipality	1 320	1 100	4 000	1 000	1 000
Waste Water Management	Dunford Road Culvert Rehabilitation	PC00100100100700100000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Storm water Infrastructure:Drainage Collection	Stormwater	Drainage Collection	Whole of the Municipality	–	–	500	1 000	1 000
Waste Water Management	EMPANGENI UPGR WASTE WATER TREATM PLANT	PC00100100200500400000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	–	14 463	5 000	3 000	3 000
Waste Water Management	GENERATORS:WASTE WATER TREATMENT FAC	PC00200300900000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	10 000	8 000	6 000
Waste Water Management	REFURBISHMENT OF ESIKHALENI WWTW	PC00100100100500300000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	2 173	–	–	–	–
Waste Water Management	REPL HIGH LIFT PUMP & MOT MZINGAZI WWTW	PC00100100100500300000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 316	–	–	–	–
Waste Water Management	REPL MOTOR & GEARS AT ESIKHALENI WWTW	PC00100100100500300000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 608	–	–	–	–

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

R thousand										Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste Water Management	REPL MOTOR & GEARS AT NSELENI WWTW	PC0010010010050030000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	461	–	–	–	–
Waste Water Management	SECURITY FENCE FOR WASTE WATER T/WORKS	PC0020020020030010010000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	700	500	–	–
Waste Water Management	Supply/Install Motors & VSD eSikh WWTW	PC0010010010050030000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 458	–	–	–	–
Waste Water Management	UPGR WWTW PUMP ALTON MACERATOR	PC0010010020050030000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	1 500	1 000	500	500
Waste Water Management	UPGRADE OF WASTE WATER PUMP AT ARBORETUM	PC0010010020050030000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	2 000	1 500	1 000	500
Waste Water Management	UPGRADE OF WASTE WATER PUMP AT ESIKHALENI	PC0010010020050030000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	–	2 000	1 000	1 000
Waste Water Management	UPGRADE OF WASTE WATER PUMP AT NGWELEZAN	PC0010010020050030000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	1 800	500	500	500
Waste Water Management	UPGRADE OF WASTE WATER PUMP AT NSELENI WW	PC0010010020050030000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	1 000	700	700	700
Waste Water Management	W/WTW Treatm Works Alton Macer (WULA)	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	–	194	–	–	–
Waste Water Management	W/WTW Treatm Works Arboret Macer (WULA)	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	–	333	–	–	–
Waste Water Management	W/WTW Treatm Works eSikhaleni (WULA)	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	–	135	–	–	–
Waste Water Management	W/WTW Treatm Works Ngwelezane (WULA)	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	–	259	–	–	–

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

R thousand											Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Waste Water Management	W/Water Treatm Works Nseleni (WULA)	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	–	85	–	–	–	
Waste Water Management	W/Water Treatm Works Vulindlela (WULA)	PC0010010010050030000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	1 500	500	500	500	
Waste Water Management	WASTE WATER TREATMENT PLANTS AUTOMATION	PC0010010020050030000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	–	2 000	2 000	4 000	4 800	
Waste Water Management	WULA: Alton Macer: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	2 480	–	–	–	–	
Waste Water Management	WULA: Alton Macer: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	194	–	–	–	–	
Waste Water Management	WULA: Arboret Macer: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	2 480	–	–	–	–	
Waste Water Management	WULA: Arboret Macer: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	333	–	–	–	–	
Waste Water Management	WULA: Empangeni: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	1 586	–	–	–	–	
Waste Water Management	WULA: eSikhaleni: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	1 242	–	–	–	–	
Waste Water Management	WULA: eSikhaleni: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	135	–	–	–	–	
Waste Water Management	WULA: Ngwelezana: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	314	–	–	–	–	
Waste Water Management	WULA: Ngwelezana: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	259	–	–	–	–	

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

R thousand											Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste Water Management	WULA: Nseleni: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	96	–	–	–	–
Waste Water Management	WULA: Nseleni: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	85	–	–	–	–
Waste Water Management	WULA: Vulindlela: Water Rights	PC0020020010070020010000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Non-Infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S,L&R	Water Rights	Whole of the Municipality	374	–	–	–	–
Water Management	LAB EQUIPM FOR VARIOUS WWTW AND WTW	PC0020030090000000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	1 000	3 000	5 000
Water Management	Laboratory Equipment	PC0020030090000000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	2 864	675	–	–	–
Water Management	Water Quality Equipment	PC0020030090000000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	108	–	500	–	–
Water Management	WATER QUALITY EQUIPMENT	PC0020030090000000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Non-Infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	–	3 000	5 000
Water Management	BOREHOLES - ALL AREAS	PC0010020040020000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Boreholes	Water	Boreholes	Whole of the Municipality	–	1 146	–	–	–
Water Management	CONSTR OF 3ML RESERVOIR NTAMBANANA	PC0010020040030000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	317	–	–	–	–
Water Management	CONSTRUCTION OF 3ML RESERVOIR FOR NTAMBA	PC0010020040030000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	6 674	–	–	–	–
Water Management	Donated Static Tanks from COGTA	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	325	–	–	–	–
Water Management	DUMSANI MAKHAYE VILLAGE BULK SERV:WATER	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	2 882	–	–	–	–
Water Management	EMPANGENI PIPE REPLACEMENT (NYALA PARK )	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward 10	–	–	–	5 000	4 000
Water Management	INSTALLATION OF PREPAID WATER METERS	PC0010020040080000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	–	10 000	–	–	–
Water Management	MKHWANAZI NORTH - ZONE G	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	–	10 000	–	–
Water Management	MKHWANAZI NORTH - ZONE J	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	–	–	15 000	–
Water Management	MKHWANAZI NORTH - ZONE R	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	11 956	–	–	–
Water Management	MKHWANAZI NORTH - ZONE R	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	528	–	–	–	–

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Water Management	MKHWANAZI NORTH - ZONE S	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	577
Water Management	MKHWANAZI NORTH - ZONE U	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	35 656	-	-	-	-
Water Management	MKHWANAZI NORTH - ZONE U	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(2 570)	-	-	-	-
Water Management	MKHWANAZI NORTH - ZONE Z	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	15 000	10 000
Water Management	MKHWANAZI NORTH RETICULATION ZONE U	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(1 470)	-	-	-	-
Water Management	NGWELEZANE A PIPE REPLACEMENT	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 27 Whole of the Municipality	-	-	4 000	4 000	400
Water Management	NTAMBANANA BOREHOLES	PC0010020040020000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Boreholes	Water	Boreholes	Whole of the Municipality	-	-	4 000	5 000	5 000
Water Management	NTAMBANANA BULK WATER SUPPLY	PC0010020040060000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	10 507	-	-	-	-
Water Management	NTAMBANANA BULK WATER SUPPLY	PC0010020040060000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	-	22 000	-	-	5 614
Water Management	NTAMBANANA BULK WATER SUPPLY	PC0010020040060000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	2 500	-	-	-	-
Water Management	PUMPSTATION - FOREST RESERVOIR TO VULIND	PC0010020040040000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	-	3 000	-	-
Water Management	PUMPSTATION - FOREST RESERVOIR TO VULIND	PC0010020040040000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	-	7 500	-	-
Water Management	REPL OF 600MM DIAMETER BHEKIZITHA AREA	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	959	-	-	-	-
Water Management	Rural/Semi-Urban Areas	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(31 617)	-	-	-	-
Water Management	WATER RETIC SYSTEM FOR WARD 18 & 22	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	38 750	-	-	-
Water Management	WATER RETICULATION SYSTEM WARD 18 & 22	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	2 371	7 000	-	-	-
Water Management	200 Static Tanks	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	247	1 000	500	500	2 000
Water Management	250MM AC PIPE: NGWELEZANE WTW TO RESERV	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	943	-	-	-	-

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Water Management	450MM BULK LINE REPLACEMENT AT EMPANGENI	PC0010010010040060000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	–	7 800	–	–	–
Water Management	450MM BULK LINE REPLACEMENT AT EMPANGENI	PC0010010010040060000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	–	7 782	–	–	–
Water Management	600 PUMP LINE: ESIKH WW TO FOREST RES	PC0010010010040060000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	2 804	–	–	–	–
Water Management	600 PUMP LINE: ESIKH WW TO FOREST RES 2	PC0010010010040060000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	1 654	–	–	–	–
Water Management	600 PUMP LINE: ESIKH WW TO FOREST RES 3	PC0010010010040060000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	2 375	–	–	–	–
Water Management	ALTON NORTH & SOUTH WATER PIPELINE REPL	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	–	–	–	5 000	5 000
Water Management	ALTON NORTH AND SOUTH WATER PIPE REPLACE	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	–	28 000	15 000	9 500	12 000
Water Management	AQUADENE PIPE REPLACEMENT	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 26	–	–	10 000	10 000	14 000
Water Management	BIRDSWOOD PIPE REPLACEMENT	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 26	–	–	10 000	10 000	10 000
Water Management	BRACKENHAM PIPE REPLACEMENT (WSIG)	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 26	–	–	–	10 000	15 000
Water Management	BULK INFR ESHIKHALENI WATER SUPPLY:AM	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	73 034	–	–	–	–
Water Management	BULK INFR ESHIKHALENI WATER SUPPLY:BD	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	2 925	–	–	–	–
Water Management	CONSTR 5ML PACKAGE PLANT & 2 X 3ML RES	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	6 350	–	–	–
Water Management	DATA LOGGERS	PC0020030090000000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	3 000	3 000	500
Water Management	Dep Arts & Culture Donations: Boreholes	PC0010020040020000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Boreholes	Water	Boreholes	Whole of the Municipality	640	–	–	–	–
Water Management	EMPANGENI MEGA HOUSING BULK SERV:WATER	PC0010020040060000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	–	257	–	–	–
Water Management	Empangeni Mega Housing Bulk Services (Wa	PC0010020040060000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	5 336	–	–	–	–



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

R thousand										Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Water Management	EMPANGENI PIPE REPLACEMENT	PC00100100400700000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 9	–	4 000	–	10 000	–
Water Management	FOREST RESERVOIR AUTOMATION - FLOW METER	PC0010010020040030000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	–	–	–	–	1 000
Water Management	INST 315MM BULK LINE MELOMED-FOREST RES	PC0010010040060000000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	12 950	–	–	–	–
Water Management	INSTALLATION OF NEW INLETS FOR RESERVOIR	PC0010010040030000000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	–	7 363	–	–	–
Water Management	INSTALLATION OF PREPAID WATER METERS	PC0010020040080000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	2 572	–	10 000	10 000	10 000
Water Management	LOFTHEIM RESERVOIR UPGRADE	PC0010010020040030000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	–	–	2 982	–	2 000
Water Management	Meerenseepipe Replacement (Wsig) (Ph I)	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	6 010	–	–	–	–
Water Management	Mzingazi Upgrd of Water Works In Electr	PC0010010020040050000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	–	–	–	–	2 000
Water Management	NGW MADLEBE RESERV: UPGR WWRKS ELE INFR	PC0010010020040050000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Umhlathuze:Ward:Ward 2	–	–	–	500	2 000
Water Management	Nseleni Pipe Repl Ph 1(Counter Funding)	PC0010010040070000000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	6 310	–	–	–	–
Water Management	Nseleni Pipe Replacement (Wsig) (Phase I	PC0010010040070000000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(2 751)	–	–	–	–
Water Management	NSELENI UPGR: WATER PUMPSTN ELEC INFRAS	PC0010010020050010000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	–	–	–	2 000	10 000
Water Management	NTAMBANANA WATER RETICULATION	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	20 765	40 837	25 000	15 000	20 000
Water Management	P/CRESCENT: UPGR WATER PUMPSTN ELEC INFR	PC0010010020040040000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	–	–	–	–	2 000
Water Management	PIPE REPLACEMENT FOR VARIOUS AREAS	PC0010010040070000000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	–	15 000	5 000	11 366
Water Management	REDUCTION OF NON-REVENUE	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	–	–	10 000	10 685
Water Management	Reduction Of Non-Rev enue (CRR)	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	2 099	–	–	–	4 315
Water Management	Reduction Of Non-Rev enue (Wsig)	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	25 588	18 000	–	–	–

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Water Management	REPL 600 WITH 630 HDPE PIPE: BHEKIZITHA	PC0010010010040060000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	1 896	7 537	–	–	–
Water Management	REPL LINE MANDLAZINI RES TO NSELENI P/ST	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	–	–	2 000	–
Water Management	REPLACEMENT OF 600MM AC PIPE WITH HDPE	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	2 580	–	–	–	–
Water Management	REPLACEMENT OF KHOZA PUMPING LINE	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	–	3 000	5 000	5 000
Water Management	Security Fence for Water Treatment Works	PC0020030030010010000000000000000000	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	4 228	2 500	–	3 000
Water Management	Tools for Water and Sanitation	PC0020030090000000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	187	700	500	–	–
Water Management	UPGRADE OF JOHN ROSS WATER SUPPLY LINE	PC0010010020040070000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	1 553	–	–	2 000
Water Management	Upgrading of Valves In Esikhaleni	PC0010010020040070000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	–	4 000	500	–
Water Management	Upgrading Of Valves In Richards Bay	PC0010010020040070000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	–	1 500	–	–
Water Management	Veldenvlei Pipe Replacement (Wsig) (Ph I	PC0010010010040070000000000000000000	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	–	–	20 000	10 000	11 000
Water Management	WATER BULK MAINS	PC0010020040060000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	480	–	–	–	–
Water Management	Bulk Master Plan	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	–	–	500	–	–
Water Management	CONSTRUCTION OF A FOURTH ESIKHALENI RESE	PC0010020040030000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	1 931	–	–	–	–
Water Management	CONSTRUCTION OF A SECOND MEERENSEE RESER	PC0010020040030000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Umhlathuze:Ward:Ward 2	–	3 439	–	–	–
Water Management	EMPEMBENI KWADUBE WATER UPGRADE	PC0010020040070000000000000000000000	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 13	55 309	53 000	10 000	15 000	40 000
Water Management	MADLEBE (BOMVINI) RESERVOIR 6 UPGRADE	PC0010010020040030000000000000000000	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Umhlathuze:Ward:Ward 28	–	–	1 500	5 000	1 500

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

R thousand										Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Water Management	MADLEBE (INWE) RESERVOIR UPGRADE	PC0010010020040030000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Umhlathuze:Ward:Ward 29	–	–	1 500	5 000	2 000
Water Management	New Water Meters	PC0010020040080000000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlathuze:Ward:Ward 2	–	–	5 000	5 000	5 000
Water Management	New Water Meters (Replace I/DOBD02.253)	PC0010020040080000000000000000000000	New	An efficient and responsible network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlathuze:Ward:Ward 2	–	5 000	–	–	–
Water Management	REPLACEMENT BULK WATER METERS	PC0010010010040080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	1 537	–	–	–	–
Water Management	REPLACEMENT BULK WATER METERS	PC0010010010040080000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	–	–	4 000	6 668	5 000
Water Management	600MM BULK LINE REPLACEMENT AT FOSKOR	PC0010010010040070000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	–	1 039	–	–	–
Water Management	ESIKHALENI WATER TREATMENT WORK ELECTRICITY	PC0010010010040050000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	–	45 909	–	–	–
Water Management	GENERATORS FOR WATER TREATMENT FACILITY	PC0020030090000000000000000000000000	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	2 374	7 100	–	–

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

R thousand										Prior year outcomes	2022/23 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Water Management	INST 315MM BULK LINE MELOMED-FOREST RES	PC0010010010040050000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	1 952	–	–	–	–
Water Management	REFURBISHMENT OF WATER TREATMENT WORKS	PC0010010010040050000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	–	3 222	4 000	7 881	5 000
Water Management	REFURBISHMENT OF WATER TREATMENT WORKS	PC0010010020040050000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	–	2 855	13 900	–	–
Water Management	REPL FILTER MATERIAL MZINGAZI T/WORKS	PC0010010010040050000000000000000000	Renewal	Decent employment through inclusive growth	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	–	5 500	–	–	–
Water Management	REPL HIGH LIFT PUMP & MOTOR AT ESIKH WTW	PC0010010010040050000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	145	–	–	–	–
Water Management	REPL OF PUMP AND MOTOR AT MZINGAZI WTW	PC0010010010040050000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	1 742	–	–	–	–
Water Management	REPLACEMENT OF PUMPS AT NGWELEZANE WTW	PC0010010010040050000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	1 945	–	–	–	–
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC0010010020040050000000000000000000	Upgrading	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	–	1 500	2 000	4 000	4 800
Finance and Administration	Asset Take-On Acquisition: MOVABLE	PC0020030090000000000000000000000000	New	Respons, account, effective and effc local	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	18	–	–	–	–
Finance and Administration	Replace Equip all Fs Sections	PC0020030050000000000000000000000000	New	Respons, account, effective and effc local	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	187	–	213	242	238
Finance and Administration	REPLACEMENT FURNITURE ALL DEPARTMENTS	PC0020030050000000000000000000000000	New	Respons, account, effective and effc local	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	51	235	–	–	–
Finance and Administration	SAP Asset Take-On Default Acquis Project	PC0020030090000000000000000000000000	New	Respons, account, effective and effc local	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	(18)	–	–	–	–
Environmental Protection	Alkandstrand Staircase,Viewing Deck,Ramp	PC0010010010080020000000000000000000	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	–	1 500	1 131	500	500
<b>Total Capital expenditure</b>										<b>668 866</b>	<b>1 081 609</b>	<b>802 941</b>	<b>755 990</b>	<b>759 557</b>

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

R thousand  Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Previous target year to complete	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
											Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality: None															

## 2.12 Legislation compliance status

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

**1. In year reporting**

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

**2. Internship programme**

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

**3. Budget and Treasury Office**

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

**4. Audit Committee**

An Audit Committee has been established and is fully functional.

**5. Enterprise Risk Management Committee**

A ERM committee has been established and is fully functional

**6. Service Delivery and Implementation Plan**

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2023/24 MTREF in May 2023 directly aligned and informed by the 2023/24 MTREF.

**7. Annual Report**

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

**8. MFMA Training**

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

## 2.13 Other supporting documents

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>REVENUE ITEMS:</b>									
<b><u>Non-exchange revenue by source</u></b>									
Exchange Revenue									
<i>Total Property Rates</i>	553 085	592 011	581 374	689 066	698 192	698 192	1 050 823	1 112 688	1 186 946
<b>Less Revenue Foregone (exemptions, reductions and rebates and imple</b>	<b>(44 926)</b>	<b>(40 838)</b>	<b>(13 931)</b>	<b>(7 925)</b>	<b>(22 202)</b>	<b>(22 202)</b>	<b>(313 994)</b>	<b>(339 017)</b>	<b>(362 987)</b>
<b>Net Property Rates</b>	<b>508 159</b>	<b>551 173</b>	<b>567 444</b>	<b>681 140</b>	<b>675 990</b>	<b>675 990</b>	<b>736 829</b>	<b>773 671</b>	<b>823 959</b>
Exchange revenue service charges									
<i>Service charges - Electricity</i>									
<i>Total Service charges - Electricity</i>	1 415 619	1 580 664	1 667 511	1 871 932	1 876 398	1 876 398	2 199 813	2 419 519	2 660 031
<b>Less Revenue Foregone (in excess of 50 kwh per indigent household per</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less Cost of Free Basis Services (50 kwh per indigent household per month)</b>	<b>-</b>	<b>-</b>	<b>(7 154)</b>	<b>(14 639)</b>	<b>(14 639)</b>	<b>(14 639)</b>	<b>(49 482)</b>	<b>(54 155)</b>	<b>(58 131)</b>
<b><u>Net Service charges - Electricity</u></b>	<b>1 415 619</b>	<b>1 580 664</b>	<b>1 660 357</b>	<b>1 857 292</b>	<b>1 861 758</b>	<b>1 861 758</b>	<b>2 150 331</b>	<b>2 365 364</b>	<b>2 601 901</b>
<i>Service charges - Water</i>									
<i>Total Service charges - Water</i>	486 803	497 941	765 636	706 990	707 737	707 737	731 902	784 389	846 770
<b>Less Revenue Foregone (in excess of 6 kilolitres per indigent household</b>	<b>(3 442)</b>	<b>(494)</b>	<b>(95 192)</b>	<b>(79 545)</b>	<b>(79 545)</b>	<b>(79 545)</b>	<b>(91 679)</b>	<b>(98 097)</b>	<b>(105 945)</b>
<b><u>Net Service charges - Water</u></b>	<b>483 361</b>	<b>497 446</b>	<b>557 136</b>	<b>511 401</b>	<b>512 148</b>	<b>512 148</b>	<b>588 970</b>	<b>630 198</b>	<b>680 614</b>
<i>Service charges - Waste Water Management</i>									
<i>Total Service charges - Waste Water Management</i>	103 238	103 961	131 454	154 057	144 057	144 057	230 046	252 439	295 533
<b>Less Revenue Foregone (in excess of free sanitation service to indigent</b>	<b>(1 631)</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less Cost of Free Basis Services (free sanitation service to indigent hou</b>	<b>-</b>	<b>-</b>	<b>(23 301)</b>	<b>(39 990)</b>	<b>(39 990)</b>	<b>(39 990)</b>	<b>(110 370)</b>	<b>(120 795)</b>	<b>(129 662)</b>
<b><u>Net Service charges - Waste Water Management</u></b>	<b>101 607</b>	<b>104 010</b>	<b>108 153</b>	<b>114 066</b>	<b>104 066</b>	<b>104 066</b>	<b>119 676</b>	<b>131 644</b>	<b>165 871</b>
<i>Service charges - Waste Management</i>									
<i>Total refuse removal revenue</i>	96 309	101 599	161 720	175 613	166 811	166 811	214 797	231 130	248 898
<i>Total landfill revenue</i>	-	-	-	-	-	-	-	-	-
<b>Less Revenue Foregone (in excess of one removal a week to indigent h</b>	<b>(2 243)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less Cost of Free Basis Services (removed once a week to indigent households</b>	<b>-</b>	<b>-</b>	<b>(58 800)</b>	<b>(61 498)</b>	<b>(61 498)</b>	<b>(61 498)</b>	<b>(100 005)</b>	<b>(109 451)</b>	<b>(117 485)</b>
<b><u>Net Service charges - Waste Management</u></b>	<b>94 066</b>	<b>101 599</b>	<b>102 920</b>	<b>114 115</b>	<b>105 313</b>	<b>105 313</b>	<b>114 792</b>	<b>121 679</b>	<b>131 413</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b><u>Employee related costs</u></b>									
Basic Salaries and Wages	478 078	519 608	564 852	627 359	628 358	628 358	666 096	696 681	731 522
Pension and UIF Contributions	99 007	108 223	114 337	147 183	128 777	128 777	155 221	162 962	171 122
Medical Aid Contributions	37 931	47 312	46 778	62 976	51 537	51 537	63 642	66 827	70 172
Overtime	59 988	69 189	80 234	79 157	87 706	87 706	81 857	96 486	101 945
Performance Bonus	43 520	44 005	46 326	53 074	51 439	51 439	55 351	58 118	61 027
Motor Vehicle Allowance	50 020	52 896	56 736	68 033	66 672	66 672	72 864	76 511	80 341
Cellphone Allowance	4 131	6 077	6 439	8 657	5 872	5 872	7 887	8 285	8 703
Housing Allowances	4 067	4 046	3 987	5 941	4 060	4 060	4 981	5 239	5 505
Other benefits and allowances	18 551	24 152	25 486	25 923	26 432	26 432	27 709	29 095	30 534
Payments in lieu of leave	20 385	31 403	23 444	39 287	45 365	45 365	40 701	42 847	44 993
Long service awards	2 884	10 733	23 224	950	646	646	992	1 092	1 201
Post-retirement benefit obligations	30 737	38 876	40 452	46 068	45 784	45 784	35 259	39 435	44 111
<b><u>sub-total</u></b>	<b>849 300</b>	<b>956 520</b>	<b>1 032 294</b>	<b>1 164 608</b>	<b>1 142 648</b>	<b>1 142 648</b>	<b>1 212 559</b>	<b>1 283 579</b>	<b>1 351 176</b>
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–	–	–
<b>Total Employee related costs</b>	<b>849 300</b>	<b>956 520</b>	<b>1 032 294</b>	<b>1 164 608</b>	<b>1 142 648</b>	<b>1 142 648</b>	<b>1 212 559</b>	<b>1 283 579</b>	<b>1 351 176</b>



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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b><u>Depreciation and amortisation</u></b>									
Depreciation of Property, Plant & Equipment	347 190	336 973	300 552	305 109	303 706	303 706	282 890	279 306	273 610
Lease amortisation	7 420	10 944	30 120	21 444	36 830	36 830	37 270	35 927	36 963
Capital asset impairment	868	1 206	1 548	–	–	–	–	–	–
		–	–	–	–	–	–	–	–
<b>Total Depreciation and amortisation</b>	<b>355 478</b>	<b>349 123</b>	<b>332 220</b>	<b>326 552</b>	<b>340 537</b>	<b>340 537</b>	<b>320 160</b>	<b>315 234</b>	<b>310 573</b>
<b><u>Bulk purchases - electricity</u></b>									
Electricity Bulk Purchases	937 915	1 072 631	1 151 971	1 258 204	1 236 242	1 236 242	1 492 128	1 711 471	2 014 401
<b>Total bulk purchases</b>	<b>937 915</b>	<b>1 072 631</b>	<b>1 151 971</b>	<b>1 258 204</b>	<b>1 236 242</b>	<b>1 236 242</b>	<b>1 492 128</b>	<b>1 711 471</b>	<b>2 014 401</b>
<b><u>Transfers and grants</u></b>									
Cash transfers and grants	12 936	9 663	7 483	13 656	7 351	7 351	12 332	12 212	12 702
Non-cash transfers and grants	446	124	1 796	561	2 177	2 177	2 427	1 039	1 079
<b>Total transfers and grants</b>	<b>13 382</b>	<b>9 787</b>	<b>9 279</b>	<b>14 217</b>	<b>9 528</b>	<b>9 528</b>	<b>14 759</b>	<b>13 250</b>	<b>13 781</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b><u>Contracted Services</u></b>									
Artists and Performers	18	18	200	–	402	402	47	49	51
Catering Services	1 618	1 618	2 708	641	3 286	3 286	1 841	1 694	1 768
Fire Protection	486	486	189	278	278	278	287	299	312
Safeguard And Security	53 313	53 313	74 555	69 926	75 621	75 621	69 937	73 015	76 301
Stage And Sound Crew	96	96	448	–	748	748	584	610	637
Alien Vegetation Control	208	208	214	591	526	526	616	644	673
Burial Services	802	802	739	692	692	692	723	745	768
Occupational Health And Safety	425	578	614	706	706	706	737	759	782
Quality Control	–	–	–	100	10	10	–	–	–
Cleaning Services	6 365	6 365	7 862	9 517	9 489	9 489	9 107	9 508	9 935
Connections/Disconnections Electricity	–	–	190	2 617	2 617	2 617	2 617	2 732	2 855
Connections/Disconnections Water	–	–	4 801	12 132	6 132	6 132	6 132	6 402	6 690
Internal Auditors	7 595	7 595	7 602	6 365	7 804	7 804	6 000	6 264	6 546
Meter Management	8 415	8 415	8 591	10 908	10 658	10 658	21 494	12 081	12 565
Sewerage Services	18 661	18 661	20 535	26 284	22 557	22 557	22 557	23 549	24 609
Traffic Fine Management	825	825	1 003	1 200	906	906	906	946	988
Business And Advisory Project Management	38 417	38 417	89 170	73 079	150 208	150 208	88 680	92 016	96 284
Consultants And Professional Services Town Planner	1 230	1 230	950	769	1 449	1 449	660	689	720
Consultants And Professional Services Laboratory Services Water	1 838	1 838	3 500	6 586	5 731	5 731	4 180	4 364	4 543
Consultants and Professional Services Research and Advisory	2 590	2 590	452	6 405	5 835	5 835	5 881	6 117	6 298
Consultants and Professional Services Valuer and Assessors	1 481	1 481	1 379	1 135	1 435	1 435	1 435	1 217	1 256
Consultants and Professional Services Legal Advice and Litigation	5 678	5 678	3 841	7 506	7 689	7 689	6 416	6 698	7 000
Contractors: Maintenance of Buildings and Facilities	6 814	6 814	10 069	14 302	15 382	15 382	13 463	13 959	14 457
Contractors: Maintenance of Equipment	15 735	15 735	27 540	22 552	22 395	22 395	23 066	23 992	24 967
Contractors: Maintenance of Unspecified Assets	62 480	62 480	92 895	90 195	84 931	84 931	92 279	96 129	100 042
Business and Advisory Human Resources	1 876	1 876	1 178	3 499	3 836	3 836	3 902	3 985	4 078
Consultants and Professional Services Legal Cost Collection	1 077	1 077	1 383	4 035	4 035	4 035	4 277	4 465	4 666
Outsourced Services: Professional Staff	4 010	4 010	1 466	2 154	1 745	1 745	2 080	2 150	2 220
Contracted Services: Air Traffic and Navigation	–	–	–	4 515	4 165	4 165	4 165	4 348	4 544
Other Contracted Services	<b>100 597</b>	<b>5 662</b>	<b>89 582</b>	<b>16 879</b>	<b>12 800</b>	<b>12 800</b>	<b>15 148</b>	<b>14 968</b>	<b>15 580</b>
<b>Total contracted services</b>	<b>342 651</b>	<b>247 868</b>	<b>453 658</b>	<b>395 567</b>	<b>464 066</b>	<b>464 066</b>	<b>409 217</b>	<b>414 395</b>	<b>432 135</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b><u>Operational Costs</u></b>									
Audit fees	5 224	5 008	5 655	6 299	6 359	6 359	6 506	6 793	7 052
General expenses	18 138	–	–	–	–	–	–	–	–
Commission Prepaid Electricity	9 336	7 148	7 363	8 584	8 584	8 584	9 099	9 500	9 927
Postage/Stamps	2 355	2 589	2 357	8 925	8 925	8 925	9 459	9 873	10 316
Dumping Fees (District Council)	10 127	12 226	13 333	13 625	13 461	13 461	13 427	14 018	14 649
External Computer Services: Internet Charge	202	1 051	2 540	4 385	4 230	4 230	4 462	4 651	4 837
External Computer Services: Software License	20 631	14 094	24 086	22 317	29 688	29 688	23 642	24 044	24 722
Insurance	10 448	14 427	11 587	16 570	17 070	17 070	17 070	19 728	21 295
Professional Bodies: Membership And Subscription	8 823	10 120	10 687	11 483	12 003	12 003	13 160	13 815	14 504
Remuneration to Ward Committees	5 990	5 868	3 419	6 782	6 782	6 782	6 782	7 280	7 497
Skills Development Fund Levy	5 816	6 399	8 169	8 751	9 455	9 455	9 473	9 856	10 300
Bank Charges	9 126	8 488	8 978	16 919	16 919	16 919	16 919	17 663	18 458
Workmen's Compensation Fund	3 767	4 262	5 324	6 216	6 219	6 219	6 571	6 860	7 169
Uniform And Protective Clothing	9 285	6 167	5 436	10 934	11 314	11 314	11 981	11 984	12 508
Telephone	5 632	5 429	6 154	6 474	6 494	6 494	6 548	6 816	7 099
Advertising, Publicity and Marketing: Corporate and Municipal Activities	1 360	736	809	923	1 577	1 577	2 556	1 158	1 087
External Audit Fees	5 224	–	–	–	–	–	–	–	–
Water Resource Management Charges	23 081	32 029	25 202	29 284	29 284	29 284	26 462	27 626	28 870
Motor Vehicle Licence and Registrations	2 916	4 300	3 783	4 093	4 093	4 093	4 273	4 406	4 538
Hire Charges	27 461	28 946	49 141	9 944	21 619	21 619	10 350	10 715	11 083
Municipal Services	24	88 021	118 937	101 645	103 442	103 442	115 835	123 015	131 486
<i>Other Operational Costs</i>	72 596	16 980	21 007	33 674	32 989	32 989	29 154	30 366	31 434
<b>Total Operational Costs</b>	<b>257 562</b>	<b>274 287</b>	<b>333 965</b>	<b>327 827</b>	<b>350 507</b>	<b>350 507</b>	<b>343 730</b>	<b>360 167</b>	<b>378 828</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>EXPENDITURE ITEMS:</b>									
<b>Repairs and Maintenance by Expenditure Item</b>									
Employee related costs	512 292	206 323	220 438	576 214	576 214	576 214	238 025	249 830	262 220
Inventory Consumed (Project Maintenance)	58 729	76 080	74 449	96 921	111 160	111 160	95 173	98 504	102 406
Contracted Services	72 348	84 361	131 383	131 454	124 074	124 074	130 365	135 706	141 165
Other Expenditure	–	2 239	207	1 349	10 055	10 055	1 409	1 441	1 493
<b>Total Repairs and Maintenance Expenditure</b>	<b>643 369</b>	<b>369 002</b>	<b>426 478</b>	<b>805 938</b>	<b>821 503</b>	<b>821 503</b>	<b>464 972</b>	<b>485 481</b>	<b>507 283</b>
<b>Inventory Consumed</b>									
Inventory Consumed - Water	115 371	118 549	402 961	401 327	401 327	401 327	306 540	319 118	333 568
Inventory Consumed - Other	94 734	129 011	143 920	156 165	171 908	171 908	154 439	160 091	166 163
<b>Total Inventory Consumed &amp; Other Material</b>	<b>210 104</b>	<b>247 560</b>	<b>546 881</b>	<b>557 492</b>	<b>573 235</b>	<b>573 235</b>	<b>460 979</b>	<b>479 209</b>	<b>499 731</b>

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

Description	Vote 1 - CITY DEVELOPMENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATION AL AND ENVIRONMEN TAL SERVICES	Vote 5 - CORPORATE SERVICES - ADMINISTRA TION	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICAT ION TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCT URE SERVICES - INFRASTRUCT URE AND FACILITIES MANAGEMENT SERVICES	Vote 11 - INFRASTRU CTURE SERVICES - CIVIL ENGINEERIN G SERVICES	Vote 12 - INFRASTRU CTURE SERVICES - ENGINEERIN G SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	Vote 15 - INFRASTRU CTURE SERVICES - INFRASTRU CTURE SUPPORT SERVICES	Total
<b>R thousand</b>																
<b>Revenue</b>																
Exchange Revenue																
Service charges - Electricity	-	-	-	-	-	-	-	-	2 150 331	-	-	-	-	-	-	2 150 331
Service charges - Water	-	-	-	-	-	-	-	-	-	-	588 970	-	-	-	-	588 970
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	119 676	-	-	-	-	119 676
Service charges - Waste Management	-	114 792	-	-	-	-	-	-	-	-	-	-	-	-	-	114 792
Sale of Goods and Rendering of Services	4 361	654	338	1 834	-	-	30	2 154	-	12	-	-	2 982	-	-	12 366
Agency services	-	-	6 365	-	-	-	-	-	-	-	-	-	-	-	-	6 365
Interest earned from Receivables	-	-	-	-	-	-	-	29	-	-	-	-	-	-	-	29
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	64 500	-	-	-	-	-	-	-	64 500
Rental from Fixed Assets	11	-	-	3 549	12 141	-	-	-	-	-	373	-	-	-	-	16 074
Operational Revenue	31	118	31	201	246	554	978	2 358	3 517	11	525	11	22	1	22	8 625
Non-Exchange Revenue																
Property rates	-	-	-	-	-	-	-	736 829	-	-	-	-	-	-	-	736 829
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	1 800	-	-	-	4 532	6 332
Fines, penalties and forfeits	0	0	11 828	23	-	-	-	2 433	1 133	-	306	-	30	-	-	15 754
Licence or Permits	-	-	3 632	-	-	-	-	-	-	-	-	-	-	-	-	3 632
Transfer and subsidies - Operational	7 518	100 005	-	12 589	-	-	-	212 250	50 182	-	161 623	7 660	-	-	-	551 827
Other Gains	1 655	4 469	2 185	3 060	679	340	850	2 935	2 542	531	513 474	313	900	98	470	534 500
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>14 425</b>	<b>220 038</b>	<b>24 379</b>	<b>21 256</b>	<b>13 066</b>	<b>894</b>	<b>1 858</b>	<b>1 023 489</b>	<b>2 207 705</b>	<b>554</b>	<b>1 386 748</b>	<b>7 983</b>	<b>3 935</b>	<b>99</b>	<b>5 023</b>	<b>4 931 451</b>

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

Description	Vote 1 - CITY DEVELOPMENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATION AL AND ENVIRONMEN TAL SERVICES	Vote 5 - CORPORATE SERVICES - ADMINISTRA TION	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICAT ION TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	Total
R thousand																
<b>Expenditure</b>																
Employee related costs	78 597	181 164	81 349	154 759	29 864	21 130	35 887	133 201	119 625	22 689	241 472	15 201	66 933	7 949	22 740	1 212 559
Remuneration of councillors	–	–	–	–	–	–	–	–	–	–	–	–	35 510	–	–	35 510
Bulk purchases - electricity	–	–	–	–	–	–	–	–	1 492 128	–	–	–	–	–	–	1 492 128
Inventory Consumed	486	11 707	3 232	6 746	708	926	389	1 622	50 068	1 503	381 114	183	1 864	13	419	460 979
Debt impairment	–	7 691	8 203	–	–	–	–	30 947	79 562	–	47 479	–	–	–	–	173 883
Depreciation and amortisation	8 348	6 056	226	21 690	12 490	44 724	378	470	63 884	109	148 436	6	162	6	13 175	320 160
Interest	186	875	279	3 070	2 014	1 526	93	2	43 098	–	78 739	0	3	–	606	130 491
Contracted services	9 260	4 193	8 895	34 265	29 171	44 272	6 071	89 481	52 748	3 854	102 983	500	18 631	239	4 655	409 217
Transfers and subsidies	1 643	769	486	7 200	–	–	–	–	–	–	509	–	4 151	–	–	14 759
Operational costs	45 677	123 443	48 503	111 170	(35 690)	(70 186)	(28 949)	(230 577)	99 332	(9 686)	386 882	(6 153)	(72 803)	2 804	(20 038)	343 730
Other Losses	–	–	–	–	–	–	–	–	–	–	343 610	–	–	–	–	343 610
<b>Total Expenditure</b>	<b>144 196</b>	<b>335 899</b>	<b>151 173</b>	<b>338 899</b>	<b>38 558</b>	<b>42 392</b>	<b>13 870</b>	<b>25 146</b>	<b>2 000 444</b>	<b>18 470</b>	<b>1 731 222</b>	<b>9 738</b>	<b>54 450</b>	<b>11 010</b>	<b>21 557</b>	<b>4 937 024</b>
<b>Surplus/(Deficit)</b>	<b>(129 771)</b>	<b>(115 861)</b>	<b>(126 794)</b>	<b>(317 643)</b>	<b>(25 492)</b>	<b>(41 498)</b>	<b>(12 013)</b>	<b>998 343</b>	<b>207 261</b>	<b>(17 916)</b>	<b>(344 474)</b>	<b>(1 755)</b>	<b>(50 515)</b>	<b>(10 911)</b>	<b>(16 533)</b>	<b>(5 573)</b>
Transfers and subsidies - capital (monetary allocations)	5 000	35 615	–	–	–	–	–	–	29 024	–	149 197	–	–	–	–	218 836
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(124 771)</b>	<b>(80 246)</b>	<b>(126 794)</b>	<b>(317 643)</b>	<b>(25 492)</b>	<b>(41 498)</b>	<b>(12 013)</b>	<b>998 343</b>	<b>236 285</b>	<b>(17 916)</b>	<b>(195 277)</b>	<b>(1 755)</b>	<b>(50 515)</b>	<b>(10 911)</b>	<b>(16 533)</b>	<b>213 263</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Trade and other receivables from exchange transactions</b>									
Electricity	171 310	206 380	180 036	264 194	190 176	190 176	202 618	220 265	243 827
Water	379 548	397 588	588 637	446 830	617 900	617 900	651 482	687 897	727 833
Waste	16 057	19 468	34 075	30 007	39 441	39 441	45 318	51 647	58 634
Waste Water	12 525	16 516	30 054	23 133	34 689	34 689	40 410	46 960	56 038
Other trade receivable from exchange transactions	88 125	111 293	130 464	135 527	154 889	154 889	164 180	173 177	182 466
<b>Gross: Trade and other receivables from exchange transactions</b>	<b>667 565</b>	<b>751 245</b>	<b>963 267</b>	<b>899 691</b>	<b>1 037 096</b>	<b>1 037 096</b>	<b>1 104 007</b>	<b>1 179 945</b>	<b>1 268 799</b>
<b>Less: Impairment for debit</b>	<b>(249 715)</b>	<b>(340 317)</b>	<b>(276 210)</b>	<b>(527 212)</b>	<b>(394 482)</b>	<b>(394 482)</b>	<b>(529 214)</b>	<b>(675 929)</b>	<b>(836 755)</b>
Impairment for Electricity	(40 937)	(51 568)	(65 750)	(163 440)	(134 470)	(134 470)	(214 032)	(301 551)	(396 946)
Impairment for Water	(165 124)	(233 999)	(173 990)	(283 304)	(208 254)	(208 254)	(247 715)	(289 938)	(335 539)
Impairment for Waste	(9 221)	(10 798)	(7 450)	(23 180)	(15 096)	(15 096)	(22 787)	(30 939)	(39 744)
Impairment for Waste Water	(11 932)	(9 876)	(8 400)	(23 211)	(16 042)	(16 042)	(24 061)	(32 881)	(43 906)
Impairment for Other trade receivables from exchange transactions	(22 500)	(34 077)	(20 620)	(34 077)	(20 620)	(20 620)	(20 620)	(20 620)	(20 620)
<b>Total net Trade and other receivables from Exchange Transactions</b>	<b>417 849</b>	<b>410 928</b>	<b>687 057</b>	<b>372 479</b>	<b>642 614</b>	<b>642 614</b>	<b>574 793</b>	<b>504 016</b>	<b>432 044</b>
<b>Receivables from non-exchange transactions</b>									
Property rates	84 118	99 028	184 955	185 262	215 107	215 107	246 401	279 254	314 229
Less Impairment of Property rates	(51 777)	(56 803)	(39 680)	(73 715)	(68 288)	(68 288)	(99 235)	(131 729)	(166 173)
<b>Net Property rates</b>	<b>32 341</b>	<b>42 225</b>	<b>145 275</b>	<b>111 547</b>	<b>146 819</b>	<b>146 819</b>	<b>147 167</b>	<b>147 525</b>	<b>148 057</b>
Other receivables from non-exchange transactions	106 807	124 396	126 632	98 765	46 048	46 048	63 475	63 219	62 952
Impairment for other receivables from non-exchange transactions	(91 917)	(96 606)	(96 606)	(139 656)	(41 652)	(41 652)	(67 283)	(75 486)	(83 946)
<b>Net Other receivables from non-exchange transactions</b>	<b>14 890</b>	<b>27 789</b>	<b>30 026</b>	<b>(40 891)</b>	<b>4 395</b>	<b>4 395</b>	<b>(3 808)</b>	<b>(12 267)</b>	<b>(20 994)</b>
<b>Total net Receivables from non-exchange transactions</b>	<b>47 231</b>	<b>70 015</b>	<b>175 301</b>	<b>70 657</b>	<b>151 214</b>	<b>151 214</b>	<b>143 359</b>	<b>135 258</b>	<b>127 063</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Inventory</b>									
<b>Water</b>									
Opening Balance	1 745	1 611	2 552	12 166	3 513	3 513	3 513	3 513	3 513
System Input Volume	115 237	119 491	637 869	616 125	616 125	616 125	650 150	676 808	707 462
Water Treatment Works	115 371	118 549	501 783	469 972	469 972	469 972	508 219	528 632	552 618
Bulk Purchases	(134)	942	136 086	146 153	146 153	146 153	141 932	148 176	154 844
Natural Sources	-	-	-	-	-	-	-	-	-
Authorised Consumption	(115 371)	(118 549)	(402 961)	(401 327)	(401 327)	(401 327)	(306 540)	(319 118)	(333 568)
Billed Authorised Consumption	(115 371)	(118 549)	(399 148)	(395 166)	(395 166)	(395 166)	(300 039)	(312 350)	(326 494)
Billed Metered Consumption	(115 371)	(118 549)	(399 148)	(395 166)	(395 166)	(395 166)	(300 039)	(312 350)	(326 494)
Free Basic Water	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-
Revenue Water	(115 371)	(118 549)	(399 148)	(395 166)	(395 166)	(395 166)	(300 039)	(312 350)	(326 494)
Billed Unmetered Consumption	-	-	-	-	-	-	-	-	-
Free Basic Water	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption	-	-	(3 813)	(6 161)	(6 161)	(6 161)	(6 502)	(6 768)	(7 075)
Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption	-	-	(3 813)	(6 161)	(6 161)	(6 161)	(6 502)	(6 768)	(7 075)
Water Losses	-	-	(245 229)	(214 798)	(214 798)	(214 798)	(343 610)	(357 690)	(373 894)
Apparent losses	-	-	(34 054)	(29 530)	(29 530)	(29 530)	(48 013)	(49 981)	(52 245)
Unauthorised Consumption	-	-	(11 983)	(10 418)	(10 418)	(10 418)	(17 088)	(17 788)	(18 594)
Customer Meter Inaccuracies	-	-	(22 071)	(19 111)	(19 111)	(19 111)	(30 925)	(32 192)	(33 651)
Real losses	-	-	(211 175)	(185 268)	(185 268)	(185 268)	(295 596)	(307 709)	(321 649)
Leakage on Transmission and Distribution Mains	-	-	(144 006)	(116 963)	(116 963)	(116 963)	(202 327)	(210 618)	(220 160)
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	(13 683)	(8 610)	(8 610)	(8 610)	(13 921)	(14 491)	(15 148)
Leakage on Service Connections up to the point of Customer	-	-	(52 633)	(49 078)	(49 078)	(49 078)	(79 349)	(82 600)	(86 342)
Data Transfer and Management Errors	-	-	-	(10 617)	(10 617)	(10 617)	-	-	-
Unavoidable Annual Real Losses	-	-	(852)	-	-	-	-	-	-
Non-revenue Water	-	-	(249 042)	(220 959)	(220 959)	(220 959)	(350 111)	(364 458)	(380 969)
Closing Balance Water	1 611	2 552	(7 768)	12 166	3 513	3 513	3 513	3 513	3 513



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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Consumables</b>									
<b>Standard Rated</b>									
Opening Balance	4 042	8 930	6 889	5 182	4 992	4 992	4 992	4 992	4 992
Acquisitions	46 139	53 474	70 515	33 990	33 402	33 402	32 862	33 990	35 160
Issues	(38 049)	(54 356)	(69 738)	(33 990)	(33 402)	(33 402)	(32 862)	(33 990)	(35 160)
Adjustments	(3 202)	(1 159)	(637)	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>	<b>8 930</b>	<b>6 889</b>	<b>7 029</b>	<b>5 182</b>	<b>4 992</b>	<b>4 992</b>	<b>4 992</b>	<b>4 992</b>	<b>4 992</b>
<b>Materials and Supplies</b>									
Opening Balance	15 539	11 783	12 945	15 033	29 048	29 048	29 175	29 175	29 175
Acquisitions	56 685	75 817	99 236	122 175	138 634	138 634	121 577	126 101	131 003
Issues	(56 685)	(74 655)	(74 182)	(122 175)	(138 506)	(138 506)	(121 577)	(126 101)	(131 003)
Adjustments	(3 756)	-	295	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-
<b>Closing balance - Materials and Supplies</b>	<b>11 783</b>	<b>12 945</b>	<b>38 294</b>	<b>15 033</b>	<b>29 175</b>	<b>29 175</b>	<b>29 175</b>	<b>29 175</b>	<b>29 175</b>
<b>Land</b>									
Opening Balance	48 055	31 471	93 307	93 307	93 307	93 307	93 307	93 307	93 307
Acquisitions	-	-	-	-	-	-	-	-	-
<b>Sales</b>	<b>(16 584)</b>	<b>61 836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Correction of Prior period errors</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Closing Balance - Land	31 471	93 307	93 307	93 307	93 307	93 307	93 307	93 307	93 307
Closing Balance - Inventory & Consumables	53 795	115 692	130 861	125 688	130 988	130 988	130 988	130 988	130 988
Property, plant and equipment (PPE)									
<b>PPE at cost/valuation (excl. finance leases)</b>	<b>14 581 288</b>	<b>14 649 946</b>	<b>15 195 755</b>	<b>16 264 934</b>	<b>16 227 589</b>	<b>16 227 589</b>	<b>17 021 014</b>	<b>17 759 103</b>	<b>18 501 676</b>
<b>Leases recognised as PPE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: Accumulated depreciation</b>	<b>8 395 977</b>	<b>8 680 192</b>	<b>8 916 289</b>	<b>9 356 368</b>	<b>9 219 496</b>	<b>9 219 496</b>	<b>9 501 889</b>	<b>9 780 717</b>	<b>10 053 816</b>
<b>Total Property, plant and equipment (PPE)</b>	<b>6 185 311</b>	<b>5 969 754</b>	<b>6 279 466</b>	<b>6 908 566</b>	<b>7 008 093</b>	<b>7 008 093</b>	<b>7 519 125</b>	<b>7 978 385</b>	<b>8 447 860</b>

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>LIABILITIES</b>									
Current liabilities - Financial liabilities									
Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-
<b>Current portion of long-term liabilities</b>	-	-	109 923	31 747	144 483	144 483	211 206	248 633	226 447
<b>Total Current liabilities - Financial liabilities</b>	-	-	109 923	31 747	144 483	144 483	211 206	248 633	226 447
<b>Trade and other payables from exchange transactions</b>									
Trade and other payables from exchange transactions	573 236	498 191	681 408	612 517	712 665	712 665	753 366	796 213	841 205
Other trade payables from exchange transactions	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional	24 129	12 439	11 800	12 439	11 800	11 800	11 800	11 800	11 800
Trade payables from Non-exchange transactions: Other	-	-	-	-	-	-	-	-	-
<b>VAT</b>	50 460	66 364	58 064	51 685	8 968	8 968	24 751	54 355	84 170
<b>Total Trade and other payables from exchange transactions</b>	647 825	576 994	751 272	676 641	733 433	733 433	789 917	862 368	937 175
<b>Non current liabilities - Financial liabilities</b>									
Borrowing	616 854	630 858	806 303	1 147 331	1 238 409	1 238 409	1 429 322	1 585 637	1 742 937
Other financial liabilities	-	-	-	-	-	-	-	-	-
<b>Total Non current liabilities - Financial liabilities</b>	616 854	630 858	806 303	1 147 331	1 238 409	1 238 409	1 429 322	1 585 637	1 742 937
<b>Provisions</b>									
<b>Retirement benefits</b>	243 928	321 646	254 366	261 842	269 578	269 578	269 578	269 578	269 579
Refuse landfill site rehabilitation	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Provisions</b>	243 928	321 646	254 366	261 842	269 578	269 578	269 578	269 578	269 579

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>									
<b>CHANGES IN NET ASSETS</b>									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	5 565 666	5 496 618	5 480 297	5 678 547	5 956 472	5 956 472	6 151 241	6 358 803	6 579 097
GRAP adjustments	-	-	-	-	-	-	-	-	-
Restated balance	5 565 666	5 496 618	5 480 297	5 678 547	5 956 472	5 956 472	6 151 241	6 358 803	6 579 097
Surplus/(Deficit)	41 738	131 410	240 865	131 403	67 949	67 949	213 263	222 854	235 315
<b>Transfers to/from Reserves</b>	-	-	-	<b>186 943</b>	<b>194 769</b>	<b>194 769</b>	<b>(5 701)</b>	<b>(2 560)</b>	<b>(73 578)</b>
Depreciation offsets	-	-	-	-	-	-	-	-	-
<b>Other adjustments</b>	(110 787)	(144 502)	235 311	68 324	(67 949)	(67 949)	-	-	-
Accumulated Surplus/(Deficit)	5 496 618	5 483 525	5 956 472	6 065 216	6 151 241	6 151 241	6 358 803	6 579 097	6 740 834
Reserves									
Housing Development Fund	3 062	3 265	3 265	3 265	3 265	3 265	3 265	3 265	3 265
<b>Capital replacement</b>	<b>456 016</b>	<b>578 371</b>	<b>303 745</b>	<b>176 925</b>	<b>176 925</b>	<b>176 925</b>	<b>182 626</b>	<b>185 186</b>	<b>258 764</b>
Self-insurance	5 000	-	5 000	5 000	5 000	5 000	5 000	5 000	5 000
<b>Other reserves</b>	-	-	-	-	-	-	-	-	-
<b>Revaluation</b>	-	-	-	-	-	-	-	-	-
Total Reserves	464 078	581 636	312 010	185 190	185 190	185 190	190 891	193 451	267 029
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>5 960 695</b>	<b>6 065 161</b>	<b>6 268 482</b>	<b>6 250 406</b>	<b>6 336 431</b>	<b>6 336 431</b>	<b>6 549 694</b>	<b>6 772 548</b>	<b>7 007 863</b>

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population		2011 Census	289	332	334	334	410	410	410	410	410	410
Females aged 5 - 14		2011 Census	32	37	31	31	47	47	47	47	47	47
Males aged 5 - 14		2011 Census	32	35	31	31	45	45	45	45	45	45
Females aged 15 - 34		2011 Census	61	38	74	74	84	84	84	84	84	84
Males aged 15 - 34		2011 Census	56	70	69	70	79	79	79	79	79	79
Unemployment		2011 Census	46	46	39	39	39	39	39	39	39	39
<b>Monthly household income (no. of households)</b>	1, 12											
No income		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	18 231	4 806	136 821	136 821	136 821	136 821	136 821	136 821	136 821	136 821
R1 - R1 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	5 310	14 200	93 085	93 085	93 085	93 085	93 085	93 085	93 085	93 085
R1 601 - R3 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	10 370	4 597	16 998	16 998	16 998	16 998	16 998	16 998	16 998	16 998
R3 201 - R6 400		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	13 948	13 948	13 948	13 948	13 948	13 948	13 948	13 948
R6 401 - R12 800		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	15 364	15 364	15 364	15 364	15 364	15 364	15 364	15 364
R12 801 - R25 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	12 373	12 373	12 373	12 373	12 373	12 373	12 373	12 373
R25 601 - R51 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659
R52 201 - R102 400		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	864	864	864	864	864	864	864	864
R102 401 - R204 800		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	388	388	388	388	388	388	388	388
R204 801 - R409 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	253	253	253	253	253	253	253	253
R409 601 - R819 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	–	–	–	–	–	–	–	–
> R819 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	–	–	–	–	–	–	–	–

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 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	13	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	-	0.00	-1.00	0.00	0.00	0.00	0.00	0.00
<b>Household/demographics (000)</b>												
Number of people in municipal area			289	332	334	334	410	410	410	410	410	410
Number of poor people in municipal area		Individual with no income and income below R800pm counted. Increase annually of 1.45% projected	251	267	267	202	211	211	211	211	211	211
Number of households in municipal area		Increase of 1.45% projected	67	81	81	87	91	91	91	91	91	91
Number of poor households in municipal area			-	-	-	52	54	54	54	54	54	54
Definition of poor household (R per month)			>R1100/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt	>R1000/pmmt
<b>Housing statistics</b>	3											
Formal		Included census figure not mentioned under informal hereunder. Annual increase of 1.45% applied	52	64	64	76	80	80	80	80	80	80
Informal		Included census figure for traditional dwellings, informal dwellings, caravan/tent and other as a possible indication of need/demand. Annual increase of 1.45% applied	6	3	3	10	11	11	11	11	11	11
<b>Total number of households</b>			57	67	67	87	91	91	91	91	91	91
Dwellings provided by municipality	4	N/A. Funding streams from province	-	-	-	1	0	0	0	0	0	0
Dwellings provided by province/s		As per government funded projects. Estimated number of houses completed by end Dec 2012. Urban represents total	-	-	-	1	1	1	1	1	1	1
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
<b>Total new housing dwellings</b>			-	-	-	1	1	1	1	1	1	1
<b>Economic</b>	6											
Inflation/inflation outlook (CPIX)						3.2%	4.6%	7.0%	7.2%	7.2%	7.2%	7.2%
Interest rate - borrowing						9.0%	9.0%	8.9%	9.1%	9.2%	9.2%	9.2%
Interest rate - investment						6.8%	4.8%	4.2%	6.6%	6.6%	6.6%	6.6%
Remuneration increases						6.5%	6.3%	3.5%	4.9%	5.0%	5.0%	5.0%
Consumption growth (electricity)						1.0%	1.5%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)						1.0%	1.5%	1.0%	1.0%	1.0%	1.0%	1.0%
<b>Collection rates</b>	7											
Property tax/service charges						98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Rental of facilities & equipment						98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						9.0%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
Revenue from agency services						98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%

Table 77 MBRR Table SA32 - List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Zai Consulting	Yrs	2	Esikhaleni Intersection	30 December 2023	4 000
Animal Pound	Yrs	3	Animal Pound services	Not yet awarded	501
Delta Built Environment Consultants Pty Ltd	Yrs	3	Conducting Feasibility Study for the proposed relocation of the Richards Bay Airport	21/10/2023	8 209
Ethos transport and roads services Pty Ltd	Yrs	3	3 year supply of hot pre-mix asphalt as and when required	Newly appointed	14 848
Ettwini	Yrs	3	NCA Doubling	30 April 2023	85 000
			TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm System) Plus Rendering of Various Guarding Related Services For City of uMhlathuze		
Fidelity Security Services	Yrs	3	For A Period of Three (3) Years	31 October 2023	13 466
Free Security Services	Yrs	3	Grass cutting	25 October 2023	692
Freeman Security PTY (LTD)	Yrs	3	(Alarm System) Plus Rendering of Various Guarding Related Services For City of uMhlathuze	31 October 2023	43 726
Freeman Security Services	Yrs	3	Grass cutting	25 October 2023	1 686
HN Consulting (Pty) Ltd	Mths	43	Environment Engineering	14 January 2024	10 263
Iifa Africa Engineers	Yrs	3	TENDER 8/2/1/UMH490 - 17/18 Empangeni A Rank upgrade	31 May 2024	8 122
Iifa Africa Engineers	Yrs	3	TENDER 8/2/1/UMH338 - 18/19: Alkantstrand Staircase	30 June 2023	3 756
Iifa Engineering	Yrs	3	Empangeni A Rank upgrade	31 July 2025	33 148
Ilungelo Lamafwane	Yrs	3	Grass Cutting	31 October 2022	909
Isibuko Development Planners cc	Yrs	3	Area	30/04/2023	3 298
JAMJO CIVIL	Yrs	1	implementation of projects related to built Environment Engineering Consultants -		32 616
Khanali Trading (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	675
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
Khanali Trading (Pty) Ltd	Yrs	3	Grass Cutting	25 October 2023	2 575
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	1 129
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	385
Lekos Towing	Yrs	3	Grass cutting	25 October 2023	385
Lekos Towing	Yrs	3	Grass Cutting	25 October 2023	1 494
Leomat	Yrs	2	Esikhaleni Intersection	30 December 2023	30 500
			TENDER 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm System) Plus Rendering of Various Guarding Related Services For City of uMhlathuze		
Mafoke Security Services	Yrs	3	For A Period of Three (3) Years	31 October 2023	32 211
Manyathi Group	Yrs	3	Grass cutting	25 October 2023	546
Manyathi Group	Yrs	3	Grass cutting	25 October 2023	1 344
			Tender 8/2/1/UMH338 - 18/19: Provision of Professional engineering services for Updating and implementation of projects related to built Environment Engineering Consultants - Mzingazi River Bridge Project		
Mariswe Consulting (Pty) Ltd	Yrs	3		21 July 2023	14 909
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/2/1/UMH324 - 17/18: Development and upgrade of Rural Road Infrastructure - Phase 3	31 May 2024	2 154
Mariswe Engineering	Yrs	3	Mzingazi bridge	01 January 2023	79 068
			Tender 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm System) Plus Rendering of Various Guarding Related Services For City of uMhlathuze For A		
Ocean Dawn	Yrs	3	Period of Three (3) Years	31 October 2023	10 303
			Tender 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm System) Plus Rendering of Various Guarding Related Services For City of uMhlathuze For A		
Prosecure	Yrs	3	Period of Three (3) Years	31 October 2023	19 028
Qajana Group JV STM Corporation Engineering Pro	Yrs	3	Tender 8/2/1/UMH346 - 17/18: Construction of Traffic Calming	30 April 2023	1 737
			Tender 8/2/1/UMH605 - 19/20: The establishment of the Central Industrial Area (CIA) - Phase 1:		
Scribante Mining (Pty) Ltd	Mths	32	The construction of a Link Road with Bulk services in the City of uMhlathuze	01 November 2022	128 110
			Tender 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm System) Plus Rendering of Various Guarding Related Services For City of uMhlathuze For A		
Select Security Services T/A CRG	Yrs	3	Period of Three (3) Years	31 October 2023	33 627
			Tender 8/2/1/UMH757 - 20/21: The concept, design and construction of 8 pedestrian bridges, and the risk analysis of all existing pedestrian bridges in urban and rural areas within the City of uMhlathuze		
SKYV Consulting	Yrs	2		24 February 2024	4 176
SNA Civil and Structural Engineers	Yrs	3	Quality Testing of Road Construction and Maintenance as and when required	31 January 2022	417
STM JV Qajana	Yrs	3	Traffic Calming	As and when	755
			Tender 8/2/1/UMH642-19/20: Installation and Maintenance of Electronic Security Barriers (Alarm System) Plus Rendering of Various Guarding Related Services For City of uMhlathuze For A		
Unitrade 1047 CC T/A Isidingo Security	Yrs	3	Period of Three (3) Years	31 October 2023	17 555
World Focus	Yrs	3	Grass Cutting	31 March 2023	674
Zalopath	Yrs	3	Walkways	As and when	1 130
Zanobanzi (Pty) Ltd		3	Grass Cutting	25 October 2023	1 434
Zanobanzi (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	1 050
Zanobanzi (Pty) Ltd	Yrs	3	Grass cutting	25 October 2023	378
Zanobanzi (Pty) Ltd	Yrs	3	Grass Cutting	25 October 2023	378

**Table 78 MBRR Table SA38 - Consolidated detailed operational projects**

[illegible]

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Community and Social Services			P00030701400000000000000000000000	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	31	–	–	–	–
Community and Social Services			P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	64	38	32	34	36
Community and Social Services			P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	–	54	57	60
Community and Social Services			P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	2 331	1 995	2 001	2 088	2 181
Community and Social Services			P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	–	1 076	1 130	1 187
Community and Social Services			P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	1 099	1 207	1 227	1 291	1 352
Community and Social Services			P00020000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	1 649	1 912	1 990	2 096	2 208
Community and Social Services	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Heritage Assets Historic Buildings		P0001002002002006002000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	–	4	4	4	4
Community and Social Services	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Heritage Assets Historic Buildings		P0001002001001006002000000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	–	2	2	2	2
Community and Social Services	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Heritage Assets Historic Buildings		P0001002002002006002000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	18	120	19	19	20
Community and Social Services	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Heritage Assets Historic Buildings		P0001002001001006002000000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	2	6	2	2	2
Community and Social Services			P00000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4.1.3	Whole of the Municipality	880	1 034	1 219	1 271	1 292
Community and Social Services			P00020000000000000000000000000000	Municipal Day to Day Running Cost	Pric1 & enh our environ assets & natural resource	Spatial integration	6.3 Disaster Management	Whole of the Municipality	636	765	897	952	993
Community and Social Services			P00020000000000000000000000000000	Human Resources	Pric1 & enh our environ assets & natural resource	Spatial integration	6.3 Disaster Management	Whole of the Municipality	1 114	2 754	2 815	2 958	3 110
Community and Social Services			P00000000000000000000000000000000	Default Project (PD)	Pric1 & enh our environ assets & natural resource	Spatial integration	6.3 Disaster Management	Whole of the Municipality	518	423	627	654	667
Community and Social Services			P00030140030000000000000000000000	Typical Work Streams	Pric1 & enh our environ assets & natural resource	Spatial integration	6.3 Disaster Management	Whole of the Municipality	–	–	–	–	–
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 422	4 632	4 717	4 904	5 103
Energy Sources			P00020000000000000000000000000000	Human Resources	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	14 374	15 794	17 077	17 986	18 927
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Substations MV Mini-substations		P0001001002002001005004000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	1 861	804	829	866
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Mini-substations		P0001001001001001007001000000000000	Preventative Maintenance: Interval Based	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	403	420	434	446
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks MV Mini-substations		P0001001002002001007001000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	859	897	936	979
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Electricity Meters		P0001001001001001008004000000000000	Preventative Maintenance: Interval Based	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 335	1 777	1 521	1 568	1 615
Energy Sources	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		P0001002002002009000000000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	3	–	–	–
Energy Sources	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Machinery and Equipment		P0001002001001009000000000000000000	Preventative Maintenance: Interval Based	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	1	–	–	–
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Substations MV Mini-substations		P0001001002002001005004000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	537	–	–	–
Energy Sources			P00000000000000000000000000000000	Default Project (PD)	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	5 061	6 422	6 231	6 428	6 775
Energy Sources			P00030440160010000000000000000000	Typical Work Streams	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	40	–	–	–
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 160 297	1 244 705	1 503 574	1 723 432	2 026 821
Energy Sources			P00020000000000000000000000000000	Human Resources	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 612	3 940	4 406	4 788	5 029
Energy Sources			P00000000000000000000000000000000	Default Project (PD)	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	118 084	132 568	3 610	3 692	3 831
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	94	700	700	700	–
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	Not assigned	Not assigned	Not assigned	Whole of the Municipality	–	–	–	–	–
Energy Sources			P00020000000000000000000000000000	Municipal Day to Day Running Cost	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	89 574	142 231	165 040	176 333	184 252
Energy Sources			P00020000000000000000000000000000	Human Resources	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	39 622	45 376	47 829	50 488	53 118
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Transmission Conductors HV Cables		P0001001002002001004001000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 666	7 933	4 941	5 145	5 361
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure HV Transmission Conductors HV Cables		P0001001001001001004001000000000000	Preventative Maintenance: Interval Based	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	626	987	3 296	3 414	3 536
Energy Sources	Infrastructure LV Networks LV Conductors		P0001001001001001008001000000000000	Preventative Maintenance: Interval Based	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	2	3	3	3
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors		P0001001002002001008001000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1	5	5	5	5
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Mini-substations		P0001001001001001007001000000000000	Preventative Maintenance: Interval Based	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 821	2 548	7 254	7 528	7 813
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks MV Mini-substations		P0001001002002001007001000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	22 437	17 720	13 436	13 645	14 259
Energy Sources	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings		P000100200100100300100100200000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	572	740	630	655	681
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Electricity Meters		P0001001001001001008004000000000000	Preventative Maintenance: Interval Based	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	70	343	354	366
Energy Sources	Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks Municipal Service Connections		P0001001002002001008003000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2	–	–	–	–
Energy Sources	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		P0001002002002009000000000000000000	Corrective Maintenance: Emergency	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	71	74	77	79
Energy Sources	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Network Equipment		P000100100100100100700200000000000000	Preventative Maintenance: Interval Based	An effcompet and responsi econ inf netw	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	43	880	908	935



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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	PC00100100100100800100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	4	–	–	–
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	PC0010010020020010080010000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	60	29	63	66	70
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Mini-substations	PC0010010010010010070010000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	200	54 488	1 017	1 064	1 113
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks MV Mini-substations	PC0010010020020010070010000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	27 275	59 528	29 693	31 173	32 727
Energy Sources		Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	PC00100100200200200300100100200000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	32	110	34	36	38
Energy Sources		Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	PC001002001001003001001002000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	10	–	–	–
Energy Sources		Default Project (PD)	PC0000000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	59	–	–	–	–	–
Energy Sources		Default Project (PD)	PC0000000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 961	(76 658)	22 653	22 444	22 846	22 846
Energy Sources		Municipal Day To Day Running Cost	PC0020000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	276	385	340	355	371	371
Energy Sources		Human Resources	PC0020000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	11 311	12 358	12 011	12 640	13 304	13 304
Energy Sources		Default Project (PD)	PC0000000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 978	3 925	6 494	6 630	6 858	6 858
Energy Sources		Municipal Day To Day Running Cost	PC0020000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	5 212	4 809	4 841	5 423	6 042	6 042
Energy Sources		Human Resources	PC0020000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	11 091	12 461	14 542	15 293	16 066	16 066
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	PC00100100100100800100000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	115	2 655	1 271	1 327	1 387
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	PC0010010020020010080010000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	642	670	691	711
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure MV Networks MV Mini-substations	PC0010010010010010070010000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	209	488	507	528
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure MV Networks MV Mini-substations	PC0010010020020010070010000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	85	89	91	95
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Public Lighting	PC001001001001001008002000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	255	4 255	1 345	1 404	1 467
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks Public Lighting	PC0010010020020010080020000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 475	1 536	604	630	659
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks LV Conductors	PC0010010010010080010000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	6 736	235	246	257
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks LV Conductors	PC0010010020020010080010000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 968	6 994	4 534	4 759	4 995
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Electrical Infrastructure LV Networks Public Lighting	PC0010010010010010080020000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 630	3 217	1 718	1 804	1 894
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure LV Networks Public Lighting	PC0010010020020010080020000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10 331	1 732	10 888	11 432	12 004
Energy Sources		Default Project (PD)	PC0000000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	(10 991)	(12 537)	(9 846)	(10 554)	(11 123)	(11 123)
Energy Sources		Municipal Day To Day Running Cost	PC0020000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 087	6 820	6 880	7 469	8 315	8 315
Energy Sources		Human Resources	PC0020000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 461	4 667	6 089	6 404	6 735	6 735
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	PC001001001001002003002000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	139	605	570	592	616
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Furniture Traffic Signs	PC0010010020020020030020000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 962	4 303	4 492	4 666	4 848
Energy Sources		Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	PC0010020020020090000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	35	37	38	39
Energy Sources		Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment	PC0010020010010090000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 378	14 210	14 735	15 383	16 076
Energy Sources		Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	PC0010010010010020030020000000000000	Preventative Maintenance: Interval Based	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	55	6 973	58	61	64
Energy Sources		Operational Maintenance Infrastructure Corrective Maintenance Emergency Roads Infrastructure Road Furniture Traffic Signs	PC0010010020020020030020000000000000	Corrective Maintenance: Emergency	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1	8 013	415	433	453
Energy Sources		Default Project (PD)	PC0000000000000000000000000000000000	An efficient and responsive electricity network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 539	(10 063)	4 556	4 682	4 868	4 868
Environmental Protection		Municipal Day To Day Running Cost	PC0020000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	498	1 185	1 146	1 187	1 260	1 260
Environmental Protection		Human Resources	PC0020000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	4 148	4 515	4 640	4 879	5 131	5 131
Environmental Protection		Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	PC001002001001003001001002000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	–	221	31	32	33
Environmental Protection		Operational Maintenance Non-Infrastructure Corrective Maintenance Planned Community Assets Community Facilities Public Open Spaces and	PC001002002001002001014001000000000000	Corrective Maintenance: Planned	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	–	72	25	26	27
Environmental Protection		Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment	PC0010020020020090000000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	54	84	37	39	41
Environmental Protection		Default Project (PD)	PC0000000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	3 897	2 554	2 633	2 690	2 778	2 778
Environmental Protection		Typical Work Streams	PC0003150010000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3 Safe and Healthy Living Environment	Whole of the Municipality	–	16	–	–	–	–

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

[illegible]

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

R thousand	Function	Project Description	Project Number	Type	MTSP Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Review & Expenditure Framework			
									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Executive and Council			PC0033095060000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	35	-	-	-	
Executive and Council			PC0033269010000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	300	-	-	-	
Executive and Council			PC0033269010000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	124	-	-	-	
Executive and Council			PC0033269010000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	124	-	-	-	
Executive and Council			PC0033441650100000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	40	-	-	-	
Executive and Council			PC0033170050000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	-	347	362	378	
Executive and Council			PC0033170050000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	-	350	-	-	
Executive and Council			PC0033170050000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	-	800	-	-	
Executive and Council			PC0033071702000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	-	-	50	-	-	
Executive and Council			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	96	143	127	135	142	
Executive and Council			PC0020200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	2 521	3 179	2 969	3 121	3 281	
Executive and Council			PC0020200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	685	828	1 181	1 207	1 248	
Executive and Council			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	107	195	183	195	206	
Executive and Council			PC0020200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	2 151	7 313	5 430	5 706	5 996	
Executive and Council			PC0020200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	1 205	1 746	1 994	2 044	2 092	
Executive and Council			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	186	170	157	166	174	
Executive and Council			PC0020200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	2 393	3 074	2 930	3 073	3 228	
Executive and Council			PC0020200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	911	1 151	1 446	1 479	1 524	
Executive and Council			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	232	163	139	147	155	
Executive and Council			PC0020200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	4 047	4 902	4 785	5 030	5 287	
Executive and Council			PC0020200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	773	1 219	1 746	1 787	1 846	
Executive and Council			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	167	251	216	220	232	
Executive and Council			PC0020200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	3 218	3 397	3 097	3 255	3 421	
Executive and Council			PC0020200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	(3 673)	(3 673)	(3 312)	(3 474)	(3 652)	
Executive and Council			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1.2.1	Whole of the Municipality	85	684	652	685	717	
Executive and Council			PC0020200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1.2.1	Whole of the Municipality	2 455	2 644	2 776	2 919	3 069	
Executive and Council			PC0020200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1.2.1	Whole of the Municipality	1 270	880	1 072	1 095	1 125	
Finance and Administration			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	1 923	2 546	2 635	2 830	3 034	
Finance and Administration			PC0020200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	22 287	22 415	20 591	24 051	24 051	
Finance and Administration			PC0020200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	(24 442)	(24 855)	(22 659)	(24 800)	(26 151)	
Executive and Council			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	116	133	112	116	112	
Executive and Council			PC0020200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	4 207	5 091	4 885	5 136	5 403	
Executive and Council			PC0020200000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent , Objective And Egu	Whole of the Municipality	1 170	1 334	1 834	1 871	1 944	
Finance and Administration			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	45 449	53 123	56 934	65 507	68 057	
Finance and Administration			PC0020200000000000000000000000000000	Human Resources	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	15 560	17 459	17 672	18 599	19 576	
Finance and Administration	Operational Maintenance Non-infrastructure Preventative Maintenance Conditional Based Machinery and Equipment		PC0011022010220090000000000000000000	Preventative Maintenan: Conditional Based	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	62	65	67	70	
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		PC0011022020220090000000000000000000	Corrective Maintenance: Emergency	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	6	6	7	7	
Finance and Administration			PC0000000000000000000000000000000000	Default Project (PD)	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	(6 827)	-	-	-	-	
Finance and Administration			PC0000000000000000000000000000000000	Default Project (PD)	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	(3 026)	(106 723)	(56 517)	(59 721)	(62 612)	
Finance and Administration	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Transport Assets		PC0011022020101010000000000000000000	Vehicles: Preventative Maint: Int Based	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	432	4 921	5 137	5 311	5 489	
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Transport Assets		PC0011022020202020100000000000000000	Vehicles: Corrective Maint: Emergency	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	12 036	19 060	19 898	20 599	21 318	
Finance and Administration	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Transport Assets		PC0011022020101010000000000000000000	Vehicles: Preventative Maint: Int Based	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	22 406	29 295	23 616	24 797	26 037	
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Transport Assets		PC0011022020202020100000000000000000	Vehicles: Corrective Maint: Emergency	An effcilmpt and responsi econ if netwrk	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 308	16 360	2 433	2 555	2 683	
Finance and Administration			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable worce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	2 720	1 150	1 147	1 179	1 233	
Finance and Administration			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable worce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	479	559	423	441	460	
Finance and Administration			PC0020200000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable worce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	14	2 390	365	380	397	
Finance and Administration			PC0020200000000000000000000000000000	Human Resources	A skilled and capable worce to support an growth	Governance	4.1 Municipality that is Resourced/Committed	Whole of the Municipality	9 262	10 045	10 381	10 829	11 351	

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Finance and Administration			P00000000000000000000000000000000	Default Project (PD)	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	(8 035)	(12 430)	(9 286)	(9 835)	(10 367)
Finance and Administration			P0003017050000000000000000000000000	Typical Work Streams	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	659	–	–	–	–
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	72	113	105	110	114
Finance and Administration			P0002000000000000000000000000000000	Human Resources	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	3 424	2 843	3 634	3 822	4 021
Finance and Administration			P0000000000000000000000000000000000	Default Project (PD)	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	867	782	1 316	1 344	1 381
Finance and Administration			P0003040100000000000000000000000000	Typical Work Streams	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	–	10	–	–	–
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	3 420	4 087	4 198	4 312	4 464
Finance and Administration			P0002000000000000000000000000000000	Human Resources	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	6 525	6 725	7 292	7 668	8 064
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings		P000100200200200300100100200000000000	Corrective Maintenance: Emergency	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	–	13	13	14	14
Finance and Administration	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings		P000100200100100300100100200000000000	Corrective Maintenance: Emergency	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	–	32	20	21	22
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		P000100200200200900000000000000000000	Corrective Maintenance: Emergency	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	–	11	11	12	12
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Furniture and Office Equipment		P000100200200200500000000000000000000	Corrective Maintenance: Emergency	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	–	13	13	14	15
Finance and Administration	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings		P00010020020020020030010010020000000000	Corrective Maintenance: Emergency	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	9	74	9	10	10
Finance and Administration	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings		P000100200100100300100100200000000000	Corrective Maintenance: Emergency	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	3	93	5	5	5
Finance and Administration			P0000000000000000000000000000000000	Default Project (PD)	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	(8 475)	(9 021)	(9 234)	(9 674)	(10 116)
Finance and Administration			P0003014002000000000000000000000000	Typical Work Streams	A skilled and capable w/force to support an growth	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	2	156	163	168	173
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	249	890	956	1 001	1 048
Finance and Administration			P0002000000000000000000000000000000	Human Resources	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	977	2 036	2 009	2 072	2 134
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	733	2 196	889	928	969
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	26	353	358	371	388
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	255	348	312	322	332
Finance and Administration			P0002000000000000000000000000000000	Human Resources	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	11 762	13 895	14 580	15 343	16 149
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment		P000100200200200900000000000000000000	Corrective Maintenance: Emergency	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	–	2	19	20	21
Finance and Administration			P0000000000000000000000000000000000	Default Project (PD)	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	(14 956)	(15 800)	(15 820)	(16 693)	(17 527)
Finance and Administration			P0003014002000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	164	374	–	–	–
Finance and Administration			P0003014002000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	39	103	–	–	–
Finance and Administration			P0003014002000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	78	1	–	–	–
Finance and Administration			P000304009000000000000000000000000000	Typical Work Streams	Quality basic education	Governance	4.1 Municipality that is Resource&Committed	Whole of the Municipality	–	10	–	–	–
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	39	39	39	18	7
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	156 614	150 160	118 367	118 962	122 506
Finance and Administration			P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	14 737	18 913	21 130	22 221	23 367
Finance and Administration	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Computer Equipment		P000100200100100400000000000000000000	Preventative Maintenance: Interval Based	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	2 039	4 397	4 091	4 260	4 438
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Planned Computer Equipment		P000100200200100400000000000000000000	Corrective Maintenance: Planned	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	2 821	3 883	4 024	4 191	4 368
Finance and Administration			P0000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	(119 886)	(144 734)	(105 259)	(106 307)	(109 422)
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	261	716	462	490	519
Finance and Administration			P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	6 190	7 118	7 949	8 356	8 785
Finance and Administration			P0002000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1 868	1 853	2 600	2 657	2 750
Finance and Administration			P000304016004000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	–	9	–	–	–
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	2 166	2 264	3 084	1 656	1 697
Finance and Administration			P0002000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3 608	3 885	4 200	4 419	4 649
Finance and Administration			P0000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	2 107	1 864	2 344	2 391	2 485
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompel and responsi econ inf netw/ork	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	(1 846)	–	–	–	–
Finance and Administration			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompel and responsi econ inf netw/ork	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	56	39	37	38	40
Finance and Administration			P0002000000000000000000000000000000	Human Resources	An effcicompel and responsi econ inf netw/ork	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	824	575	592	622	663
Finance and Administration	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings		P00010020020020020030010010020000000000	Corrective Maintenance: Emergency	An effcicompel and responsi econ inf netw/ork	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	52	252	55	58	61
Finance and Administration	Operational Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings		P000100200100100300100100200000000000	Preventative Maintenance: Interval Based	An effcicompel and responsi econ inf netw/ork	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	5	47	10	11	11
Finance and Administration			P0000000000000000000000000000000000	Default Project (PD)	An effcicompel and responsi econ inf netw/ork	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	484	394	451	459	475

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Finance and Administration				Not assigned	Not assigned	Not assigned	Not assigned	Not assigned	-	-	-	-	-
Finance and Administration			PO00200000000000000000000000000000	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	330	2 474	2 367	2 476	2 582
Finance and Administration			PO00200000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1 922	2 031	2 246	2 364	2 488
Finance and Administration			PO00000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	684	529	798	817	849
Finance and Administration			PO0030440150000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	-	88	70	-
Finance and Administration			PO0030440150000000000000000000000000	Typical Work Streams	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	-	40	-	-	-
Finance and Administration			PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Crie a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	8 424	7 678	8 008	8 347	8 724
Finance and Administration			PO0020000000000000000000000000000000	Human Resources	Crie a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	14 902	16 522	19 829	20 644	21 725
Finance and Administration			PO0000000000000000000000000000000000	Default Project (PD)	Crie a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	2 305	3 139	6 412	6 566	6 855
Finance and Administration			PO0000000000000000000000000000000000	Municipal Day to Day Running Cost	An effci effci and develop-orient public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	4 742	2 908	2 920	3 055	3 192
Finance and Administration			PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	An effci effci and develop-orient public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	(576)	-	-	-	-
Finance and Administration			PO0020000000000000000000000000000000	Human Resources	An effci effci and develop-orient public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	18 209	22 018	27 453	28 917	30 415
Finance and Administration			PO0000000000000000000000000000000000	Default Project (PD)	An effci effci and develop-orient public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	(30 674)	(31 444)	(28 528)	(30 057)	(31 607)
Finance and Administration			PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Phizi & enrh our environm assets & natural resource	Spatial integration	6.2 Immoveable Property Management	Whole of the Municipality	1 550	1 586	1 555	1 346	1 391
Finance and Administration			PO0020000000000000000000000000000000	Human Resources	Phizi & enrh our environm assets & natural resource	Spatial integration	6.2 Immoveable Property Management	Whole of the Municipality	1 047	929	1 142	1 203	1 268
Finance and Administration			PO0000000000000000000000000000000000	Default Project (PD)	Phizi & enrh our environm assets & natural resource	Spatial integration	6.2 Immoveable Property Management	Whole of the Municipality	1 777	969	1 111	1 135	1 176
Finance and Administration			PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	An effci effci and develop-orient public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	36	50	40	42	43
Finance and Administration			PO0000000000000000000000000000000000	Human Resources	An effci effci and develop-orient public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	1 919	2 243	2 382	2 508	2 642
Finance and Administration			PO0000000000000000000000000000000000	Default Project (PD)	An effci effci and develop-orient public service	Governance	5.2 Sustainable Financial & Supply Chain Man	Whole of the Municipality	629	788	788	806	836
Housing			PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	115	-	-	-	-
Housing			PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	44	-	-	-	-
Housing			PO0060200300200200000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	78 307	-	-	-	-
Housing			PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10 478	11 084	11 191	10 652	9 820
Housing			PO0020000000000000000000000000000000	Human Resources	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10 924	11 601	11 485	12 087	12 722
Housing	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Housing Social Housing Buildings		PO0010020020020030020020000000000000	Corrective Maintenance: Emergency	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	54	618	57	60	63
Housing	Operational Maintenance Non-infrastructure Preventative Maintenance Intervall Based Other Assets Housing Social Housing Buildings		PO0010020010010030020020000000000000	Preventative Maintenance: Intervall Based	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	20	93	25	26	27
Housing	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Housing Social Housing Electrical Equipment		PO001002002002003002002006000000000000	Corrective Maintenance: Emergency	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	16	-	-	-
Housing	Housing		PO0000000000000000000000000000000000	Default Project (PD)	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 595	5 824	7 206	7 357	7 659
Internal Audit	Internal Audit		PO0020000000000000000000000000000000	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	8 129	7 017	6 648	6 933	7 237
Internal Audit	Internal Audit		PO0020000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3 720	3 865	3 837	4 036	4 246
Internal Audit	Internal Audit		PO0000000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	(9 873)	(10 747)	(10 417)	(10 898)	(11 409)
Other	Other		PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	1 000	-	-	-
Other	Other		PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	-	1 000	-	-	-
Other			PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	6 342	14 570	13 400	13 981	14 592
Other			PO0020000000000000000000000000000000	Human Resources	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	566	5 388	4 865	5 147	5 400
Other	Operational Maintenance Non-infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings		PO001002002002003001001002000000000000	Corrective Maintenance: Emergency	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	378	395	407	420
Other	Other		PO0000000000000000000000000000000000	Default Project (PD)	An effcicompet and responsi econ inf netwark	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	121	414	2 006	2 072	2 164
Other	Other		PO0020000000000000000000000000000000	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	65	85	61	69	74
Other	Other		PO0020000000000000000000000000000000	Human Resources	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	1 178	1 159	510	538	568
Other	Other		PO0000000000000000000000000000000000	Default Project (PD)	Respons, account, effective and effc local govern	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	658	602	691	704	728
Other	Other		PO0020000000000000000000000000000000	Municipal Day to Day Running Cost	Decent employment through inclusive growth	Growth	3.1 Viable Economic Growth And Development	Whole of the Municipality	223	506	195	166	174

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

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Public Safety	Public Safety	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Rail Infrastructure Rail Lines Rail Lines and Ballast	P0000000000000000000000000000000000	Default Project (PD)	Create a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	20 596	30 933	33 725	34 684	35 907
Public Safety			P0003014002000000000000000000000000	Typical Work Streams	Create a better South Africa and contribute to a bet	Growth	3.2 Public Safety and Security	Whole of the Municipality	–	200	209	218	228
Road Transport			P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	3.2 Integrated infrastructure and efficient services	Whole of the Municipality	117	144	143	145	140
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	P000100100100100500100200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	677	1 237	1 292	1 348	1 409	
Road Transport		P0000000000000000000000000000000000	Default Project (PD)	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	–	4	–	–	–	
Road Transport		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	65 089	64 934	74 586	65 333	64 895	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	P0002000000000000000000000000000000	Human Resources	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	35 055	35 102	39 866	41 945	44 134	
Road Transport		P000100100100100200300200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	310	224	2 752	2 873	3 003	
Road Transport		P000100100100100200100100000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 386	6 848	5 009	5 229	5 464	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	P000100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	62	563	588	614	642	
Road Transport		P000100100200200200200200000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	61	231	241	251	263	
Road Transport		P000100100100100200200200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	248	690	720	752	786	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Structures Pedestrian Bridges	P000100100100100200200200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	153	159	166	174	
Road Transport		P000100200200200200900000000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	61	64	67	70	
Road Transport		P000100200200200200500000000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	900	–	–	–	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	P000100100100100200300200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	312	–	–	–	
Road Transport		P000100100200100200300200000000000000	Corrective Maintenance: Planned	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	400	–	–	–	
Road Transport		P000100100100100200300200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	750	–	–	–	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Furniture Traffic Signs	P000100100200100200300200000000000000	Corrective Maintenance: Planned	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	1 044	5 842	1 115	1 170	1 228
Road Transport		P000100100200200200300200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	792	–	–	–	
Road Transport		P000100100100100200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	15 231	26 725	16 281	17 092	17 942	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	P000100100200200200100100000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	273	10 691	288	302	317
Road Transport		P000100100200200200200200000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	71	2 841	75	79	83	
Road Transport		P000100100200200200200200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	456	5 831	571	598	626	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Structures Pedestrian Bridges	P0000000000000000000000000000000000	Default Project (PD)	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	11 262	(14 382)	22 143	22 364	23 337	
Road Transport		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	7 872	5 664	4 309	4 687	4 745	
Road Transport		P0002000000000000000000000000000000	Human Resources	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	34 056	36 947	39 303	41 350	43 507	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	P000100100200100200100100000000000000	Corrective Maintenance: Planned	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	4 000	–	–	–	
Road Transport		P000100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	14 166	–	–	–	
Road Transport		P000100100100100200100100000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	27 873	30 021	31 909	33 313	34 812	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	P000100100200200200100100000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	619	646	674	705	
Road Transport		P000100100200200200200200000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	192	201	210	219	
Road Transport		P000100100100100200200200000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	209	391	408	426	445	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Structures Pedestrian Bridges	P000100200200200200200200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	6	7	7	7	
Road Transport		P000100200200200200900000000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	1	1	1	1	
Road Transport		P000100200200100100900000000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	1	1	1	1	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Roads Land	P000100100100100200100100000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	9 858	19 908	11 886	12 473	13 088	
Road Transport		P000100100200200200100100000000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	3 547	–	–	–	
Road Transport		P000100100100100200200200000000000000	Preventative Maintenance: Interval Based	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10	3 120	11	11	12	
Road Transport	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Roads Infrastructure Road Structures Pedestrian Bridges	P0000000000000000000000000000000000	Default Project (PD)	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	(466)	(9 261)	9 940	9 840	10 181	
Road Transport		P0002000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 771	2 908	2 911	3 121	2 670	
Road Transport		P0002000000000000000000000000000000	Human Resources	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	719	790	881	927	976	
Road Transport	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Taxi Ranks/Bus Terminals Buildings	P000100200200200200100100200000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	2	47	2	2	2
Road Transport		P000100200200200200100100200000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	2	47	2	2	2
Road Transport		P000100200200200200100100200000000000	Corrective Maintenance: Emergency	An efficient and responsi econ inf network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	–	2	47	2	2	2

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

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Sport and Recreation	Operational Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment Operational Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational 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Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational 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Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational 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Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Buildings Operational Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Community Assets-Sport and Recreation Facilities-Outdoor Facilities-Build													

R thousand												Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
												Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location									
Waste Water Management	Operational/Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	P00010020020090000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	--	60	63	65	67				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Relocation Pipe Work	P00010010010010800200000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 728	6 676	3 984	4 177	4 379				
Waste Water Management	Operational/Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Relocation Pipe Work	P00010010020020080200000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	12 029	19 573	12 679	13 313	13 979				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Relocation Pipe Work	P00000000000000000000000000000000	Default Project (PD)	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	9 362	13 981	31 911	32 877	34 724				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P00020000000000000000000000000000	Not assigned	Not assigned	Not assigned	Not assigned	Not assigned	--	--	--	--	--				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	18 291	18 030	17 923	18 078	17 501				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P00020000000000000000000000000000	Human Resources	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 655	1 240	331	347	365				
Waste Water Management	Operational/Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Drainage Collection Drainage	P0001001002002003001003000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	--	3 000	--	--	--				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Drainage Collection Drainage	P0001001001001003001003000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4	3 003	2 636	2 752	2 876				
Waste Water Management	Operational/Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Drainage Collection Drainage	P0001001002002003001003000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	--	1 671	2 654	2 771	2 896				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Coastal Infrastructure Replenishment Earthworks	P0001001001001059030002000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	--	89	1 137	1 187	1 241				
Waste Water Management	Operational/Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Storm water Conveyance Pipe Work	P0001001002002003002006000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	17	2 791	2 414	2 520	2 634				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P0001001001001003002006000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	361	2 342	3 758	3 923	4 099				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P0001001001001003001003000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 723	4 158	1 722	1 808	1 898				
Waste Water Management	Operational/Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Drainage Collection Drainage	P0001001002002003001003000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	--	1 610	--	--	--				
Waste Water Management	Operational/Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Storm water Conveyance Pipe Work	P0001001002002003002006000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	--	3 251	--	--	--				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P0001001001001003002006000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	342	12 157	399	419	439				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P00000000000000000000000000000000	Default Project (PD)	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 542	(15 007)	3 399	3 344	3 476				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P00020000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	34 939	39 333	40 531	42 507					
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	P00020000000000000000000000000000	Human Resources	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	15 499	17 335	18 185	19 395	20 394				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Waste Water Treatment Civil Structure	P0001001001001080030040000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	5 009	5 748	6 523	6 782	7 053				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Condition Based Sanitation Infrastructure Waste Water Treatment External Facilities	P0001001001001020080300200000000000	Preventative Maintenance: Conditional Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 594	4 149	6 327	6 605	6 892				
Waste Water Management	Operational/Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Waste Water Treatment External Facilities	P0001001001001														

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

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	Water Management	Operational Maintenance Infrastructure Corrective Maintenance Planned Water Supply Infrastructure Distribution Pipe Work	PC001001002001007040020000000000000000	Corrective Maintenance: Planned	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	56	-	270	279	291
	Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Water Supply Infrastructure Distribution Pipe Work	PC001001002002007040020000000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	8 228	7 649	9 232	9 538	9 650
	Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Points Pipe Work	PC00100100100100705002000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 751	1 252	2 090	2 175	2 264
	Water Management	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	PC001002002002009000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	7	7	8	8
	Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Water Treatment Land	PC001001001001007090010000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	452	524	547	564	581
	Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Pipe Work	PC001001001001007040020000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	942	9 780	1 147	1 199	1 253
	Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Water Supply Infrastructure Distribution Pipe Work	PC001001002002007040020000000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	24 875	40 109	26 291	27 597	28 968
	Water Management	Default Project (PD)	PC000000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	11 062	(7 303)	18 773	19 455	20 482	
	Water Management	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	10 585	10 631	10 729	8 200	8 545	
	Water Management	Human Resources	PC002000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 713	3 826	4 399	4 585	4 824	
	Water Management	Default Project (PD)	PC000000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	18	-	-	-	-	
	Water Management	An efficient and responsive infrastructure network	PC000000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 903	4 581	6 469	6 882	7 094	
	Water Management	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	31 038	37 377	22 311	23 252	24 297	
	Water Management	Default Project (PD)	PC000000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	1 149	2 434	1 802	1 841	1 922	
	Water Management	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	718 193	667 807	715 600	746 550	781 341	
	Water Management	Human Resources	PC002000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	23 449	26 155	26 237	27 589	29 011	
	Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Distribution Pipe Work	PC001001001001007040020000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	4 429	3 957	4 653	4 857	4 927
	Water Management	Operational Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	PC001002002002009000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	125	129	132
	Water Management	Operational Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment	PC001002001001009000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	96	410	522	543	567
	Water Management	Operational Maintenance Non-Infrastructure Corrective Maintenance Planned Machinery and Equipment	PC001002002002009000000000000000000000	Corrective Maintenance: Planned	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	-	94	97	100
	Water Management	Operational Maintenance Infrastructure Corrective Maintenance Emergency Water Supply Infrastructure Water Treatment Land	PC001001002002007090010000000000000000	Corrective Maintenance: Emergency	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	3 920	-	-	-	-
	Water Management	Operational Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure Water Treatment Land	PC001001001001007090010000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	462	548	572	590	608
	Water Management	Default Project (PD)	PC000000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	27 119	39 469	42 643	44 130	45 176	
	Finance and Administration	Human Resources	PC002000000000000000000000000000000000	Human Resources	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	1 968	928	876	1 285	1 368
	Finance and Administration	Typical Work Streams	PC003000000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	462	953	642	616	644
	Finance and Administration	Typical Work Streams	PC003000000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	-	250	261	273	285
	Finance and Administration	Typical Work Streams	PC003000000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	-	31	52	-	-
	Finance and Administration	Typical Work Streams	PC003000000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	-	138	353	-	-
	Finance and Administration	Typical Work Streams	PC003000000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	-	200	209	218	228
	Finance and Administration	Typical Work Streams	PC003000000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	-	100	104	109	114
	Finance and Administration	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	27 798	179 272	159 789	156 522	164 307	
	Finance and Administration	Reasons, account, effective and efficient local government	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	-	1 030	1 092	1 140	1 191	
	Finance and Administration	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	-	198	207	216	226	
	Finance and Administration	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	(11 730)	-	-	-	-	
	Finance and Administration	Human Resources	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	67 254	78 656	95 753	100 757	106 031	
	Finance and Administration	Reasons, account, effective and efficient local government	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	1 523	-	-	-	-	
	Finance and Administration	Default Project (PD)	PC000000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	880	-	-	-	-	
	Finance and Administration	Default Project (PD)	PC000000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	(2 162)	-	-	-	-	
	Finance and Administration	Default Project (PD)	PC000000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	-	-	-	-	-	
	Finance and Administration	Default Project (PD)	PC000000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	(153 432)	(184 379)	(250 006)	(251 064)	(262 553)	
	Finance and Administration	Typical Work Streams	PC003000000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	1 606	1 500	1 148	1 199	1 263
	Finance and Administration	Typical Work Streams	PC003000000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	95	1 261	1 320	1 364	1 407
	Finance and Administration	Human Resources	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	4 023	5 782	6 734	7 076	7 435	
	Finance and Administration	Default Project (PD)	PC000000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	5.1 Sound Financial and Supply Chain Management	Whole of the Municipality	1 284	1 661	1 557	1 596	1 645	
	Environmental Protection	An efficient and responsive infrastructure network	PC002000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	1	4	10	13	
	Environmental Protection	Default Project (PD)	PC000000000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.4 Social Cohesion	Whole of the Municipality	-	49	32	14	15	
	Executive and Council	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	1.1.1.4	Whole of the Municipality	-	14	8	8	8	
	Executive and Council	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	48	55	47	49	51	
	Executive and Council	Human Resources	PC002000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	3 066	4 459	3 211	3 378	3 552	
	Executive and Council	Default Project (PD)	PC000000000000000000000000000000000000	Reasons, account, effective and efficient local government	Governance	1.1 Democratic, Responsible, Transparent, Objective And Equ	Whole of the Municipality	101	516	817	837	874	
	Planning and Development	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	52	120	157	163	168	
	Planning and Development	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	2 849	3 398	3 790	3 986	4 192	
	Planning and Development	Default Project (PD)	PC000000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	81	501	974	999	1 034	
	Planning and Development	Typical Work Streams	PC003000000000000000000000000000000000	An efficient and responsive infrastructure network	Inclusion and access	2.1 Integrated infrastructure and efficient services	Whole of the Municipality	-	30	-	-	-	
	Health	Municipal Day to Day Running Cost	PC002000000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	369	235	72	76	79	
	Health	Human Resources	PC002000000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	2 389	3 663	4 398	4 621	4 855	
	Health	Preventative Maintenance: Interval Based	PC001002001001009000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	-	216	410	429	436	
	Health	Default Project (PD)	PC000000000000000000000000000000000000	A diverse, socially cohesive society with a common	Growth	3.3.1.1	Whole of the Municipality	41	380	905	929	963	
Total Operational expenditure									4 216 882	4 629 584	4 937 024	5 296 308	5 756 287

## 2.14 City Manager's quality certificate

<p>Enquiries: <a href="mailto:reg@umhlathuze.gov.za">reg@umhlathuze.gov.za</a> Telephone: 035 907 5000 Fax: 035 907 5444/5/6/7 Toll Free No: 800 222 827</p>		<p>Physical Address: 5 Mark Strasse Civic Centre Private Bag X1034 Richards Bay, 3900</p>
<p>Your ref: <b>KZN 282</b> Contact: <b>CITY MANAGER</b></p>		<p>Our file ref: <b>5/1/1-2023/24</b> In response to DMS No.: <b>175616</b> Date: <b>22/05/2023</b></p>

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### QUALITY CERTIFICATE

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

**SIGNATURE:** 

**DATE:** 22/05/2023

**MR NG ZULU**

**CITY MANAGER OF CITY OF uMHLATHUZE KZN282**

All correspondence must be addressed to the City Manager

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